BACK ON TRACK

GENDER RESPONSIVE BUDGETING SUBMISSION

DECEMBER 2019

G+V GENVIC

GENDER EQUITY VICTORIA

GENVIC

Gender Equity Victoria (GEN VIC) is the Victorian peak body for gender equity, women's health and the prevention of violence against women.

Gender Equity Victoria (GEN VIC) delivers and supports coordinated action on gender equity, women's health and the prevention of violence against women across Victoria. It's the only peak body working across all three areas.

Our member organisations are Victoria's leaders on gender equity, women's health and the prevention of violence against women.

Our membership reaches every region and community in Victoria.

OUR VISION

Equality, wellbeing and freedom from violence for every woman and girl, in every community of Victoria.

OUR PURPOSE

To advocate, influence and collaborate to improve outcomes in gender equity, women's health and in the prevention of violence against women.

GEN VIC MEMBERSHIP

GEN VIC represents organisations and individuals across Victoria who support our vision for health, equality and freedom from violence for every woman and girl in Victoria.

www.genvic.org.au

CONTENTS

I. Introduction 1.

II. Recommendations Summary 4.

1. What is Gender Responsive Budgeting 6.

2. Which governments are implementing gender responsive budgeting? 7.

3. History of Gender Responsive Budgeting in Australia 10.

4. From world leader to losing our way: learning from past mistakes 12.

5. Back on Track – how gender responsive budgeting benefits Victorian men, women and gender diverse people 17.

This submission has been developed by Gender Equity Victoria in partnership with Per Capita for the Victorian Parliament's Public Accounts and Estimates Committee to inform the 2019 Inquiry into Gender Responsive Budgeting.

This submission was written by Tanja Kovac, Consultant CEO Gender Equity Victoria & Senior Research fellow Gender Equity at Per Capita. The Research has been informed by the state's Women's Health Organisations, the founding members of GEN VIC. Further, the submission has been greatly assisted by the specialist expertise of Emeritus Professor Rhonda Sharp of the University of South Australia, Emma Dawson, CEO of PerCapita, Myfan Jordan, Director of Social Innovation at Per Capita's Applied Policy in Positive Ageing and Dr Maree Overall, CEO of EMILY's List Australia.

I. Introduction

Gender responsive budgeting (GRB) is a fundamental tool for responsible financial management. By addressing the economic and fiscal impacts of the State Budget on women and gender diverse people, GRB ensures that the Victorian economy is serving and benefiting everyone.

Gender responsive budgeting is important for the advancement of women's rights, ensuring government allocates resources fairly in ways that enhance gender equity. It makes visible the different circumstances and economic contributions of men, women and gender diverse people as individuals, rather than within household units. GRB delivers social benefit by ensuring that the distribution of income, assets and expenditure is shared more equally across the community.

GRB it is also increasingly connected to thriving economies. The International Monetary Fund, under the leadership of Christine LaGarde, has repeatedly recommended a focus on gender equity to its members as a means of improving economic growth. The IMF has estimated a 35% increase in Gross Domestic Product may be possible if the gender gap in employment was closed. While there are limitations to the use of GDP as a measure of the wealth of nations which we explore later in this submission, we draw Public Accounts & Estimates Committee (PAEC) attention to the IMF's research so as to make an important point:

Gender equity, achieved through gender responsive budgeting, is more than a human rights issue. It's an economic imperative.[1]

Without investment in gender responsive budgeting, Governments miss out on the potential innovations and benefits it affords - fiscal sustainability, the benefits of women's workforce participation and taxation opportunities. If simply by adding more women to senior leadership, corporations can deliver an 8-13 percent return on profit , imagine what the Victorian Department of Treasury & Finance can do if it embeds gender responsive budgeting in its mainstream business.

For too long, gender biases in budget setting, demographic data collection and analysis, asset investment decisions and policy and program design, have resulted in the lion-share of state resources being allocated with reference to the lived experiences of men. From sports investment to roads and state sponsored insurance systems, the economic paradigm of the Victorian State Budget has been historically shaped by a "straw man".

In her landmark book, *Invisible Women: Exposing Data Bias in a World Designed by Men*[2], Caroline Criado-Perez, highlights the many and varied ways that a "one-size-fits-all" approach to design and delivery is failing women. Women's experience of everything from mobile phone use to office heating systems; from car airbags to speech recognition software suffers from male data bias.

Nowhere is this more problematic than in economic data. State budget papers which fail to analyse the economic impact of outputs and assets for their differential application on men, women and gender diverse people, are incomplete and inaccurate. They perpetuate male privilege and economic entitlement, while devaluing diverse experiences, including the economic impact of the budget on Aboriginal and Torres Strait Islander, culturally and linguistically diverse and LGBTIQ communities, as well as people with a disability and from rural, regional, isolated or economically disadvantaged communities.

As we will explore in part 3 of our submission, Australia was once a global pioneer of gender responsive budgeting, which sought to overcome data and demographic biases to achieve gender equality in budget setting.

Regrettably, that early leadership has completely eroded. With severe consequences for Australia's progress towards gender equality.

As the commitment to gender responsive budgeting has drifted away, so too has the economic prosperity of Australian women. In a decade, Australia has slid from a high of 15 on the World Economic Forum's Global Gender Gap List, to 39. Australia is now behind New Zealand, all the Nordic countries, the Philippines and even Afghanistan. Australia performs particularly poorly on indicators related to women's economic participation and opportunity. While we rate 1st in the world for the educational attainment of women, we drop to 54th on labour force participation, 73rd on wage equality and 71st for earned income. Poor gendered economic data is one of the reasons for this.

Gender responsive budgeting is part of a program of legislative and policy tools required to turn the economic fortunes of Australian women around. The high cost of childcare, the gender pay gap, superannuation & retirement penalties for being a woman – all of these require consistent and persistent economic data collection, analysis and reporting. All of these require women – as economists or otherwise – at the centre of policy development.

Victoria has been leading the way nationally on family violence prevention and investment since the Royal Commission into Family Violence in 2015. With the commitment to full implementation of the RCFV comes an obligation to address gender inequalities across the state. Gendered violence will not end until gender inequality ends, which is why addressing the gender inequalities in the Victorian economy and State Budget is so important.

With the right resources and policy commitment, an economic gender lens should result in expert tweaking of economic and fiscal policy to deliver tailored policy solutions for enduring financial inequities for women and their children.

Of course, not all of these economic levers are capable of being managed at a state level. But without gender responsive budgeting in Victoria, the State cannot properly fulfill its Council of Australian Government (COAG) obligations, that all Victorians, regardless of sex and gender identity, are receiving a fair share within the Australian economy.

We commend the Victorian Government's commitment to the re-introduction of Gender Responsive Budgeting in the Victorian Gender Equality Strategy. A foundational reform, the Victorian Government committed to:

- Commence work on Gender Budget Statements, from the 2017-2018 Budget
- Develop and pilot gender impact analysis tools in policy, service delivery and budget development. Evaluation outcomes, including cost-benefit analysis, will inform wide rollout. This will include sharing learnings with the private, non-profit and community sectors.

However, while the production of gender budget statements in 17/18 and 18/19 were welcome developments, we remain concerned that the information contained in them is promotional rather than analytical in nature, with limited sex and gender disaggregated analysis of economic and fiscal policy.

Sophisticated analysis of the Victorian economy and how it is impacting on Victorian women and gender diverse people is still absent from Treasury analysis, as is evidence of expertise in gender economic theory and practice.

This PAEC inquiry offers the Victorian Parliament an opportunity to encourage gender responsive budgeting at all levels of the Victorian Government, and to make use of civil society organisations to provide expertise, independent monitoring and evaluation to increase transparency.

PAEC Terms of Reference

1. Review and seek advice on international and national developments in gender responsive budgeting.

2. Assess the status of the Victorian Public Sector's gender responsive budgeting initiatives and what outcomes have been achieved to date.

3. Consider the current application of developments in gender responsive budgeting for both private and public organisations in Australia and overseas.

4. Investigate the implications of these developments for Victorian and Australian Public Sector accounting and reporting.

5. Review the extent to which the Victorian and Australian Public Sector should be required to publicly report on the positive outcomes and negative impacts of their activities to achieve gender equality.

II. Recommendations Summary

Recommendation 1 That the Victorian Government adopt global best practice in the establishment, implementation and resourcing of gender responsive budgeting in the State of Victoria.

Recommendation 2 That gender responsive budgeting be aligned to the Victorian Gender Equality Strategy and the forthcoming Victorian Gender Equality Act.

Recommendation 3 That the Office for Women be protected from further machinery of government changes, to enable whole of government oversight of gender equity and gender responsive budgeting.

Recommendation 4 That the Department of Treasury & Finance publish annual data on the gender make up of the department, including the representation of women on the boards of its agencies, affiliates and entities.

Recommendation 5 That the Department of Treasury and Finance establish a specialist gender economics unit to plan, implement and evaluate gender responsive budgeting, to be supported by the Office of Women's Equality. The gender economics unit should:

a. be structured, as other Treasury units are, to withstand changes of government.
b. ensure all economic and fiscal data is collected in a disaggregated way to measure the differential impacts of the Victorian Budget on women and gender diverse people.
c. lead whole-of-government gender analysis across the budget cycle, working closely with the Office of Women, to develop Gender Equality Budget Statements, with high level analysis of the impact of annual budget decisions, outputs and asset investments on Victorian women and gender diverse people.

Recommendation 6 That Department of Treasury & Finance's Resource Management Framework be updated to include accountability for gender responsive budgeting.

Recommendation 7 That the Treasury Annual Report include a quality performance measure related to gender equality and gender responsive budgeting in its Revenue Management and Administrative Services to Government.

Recommendation 8 That the Department of Treasury & Finance support the establishment of a Gender Equality Budget Group, bringing together civil society organisations, gender economic experts within government and the academy to inform the development of gender responsive budgeting in Victoria, including greater transparency, accountability and analysis. This group may also assist in the evaluation and monitoring of the project, by independently assessing the effectiveness of the GRB approach on gender equity in the State. An outline of the expenditure required to establish a Gender Equality Budget Group is at Appendix C of this report.

1. What is Gender Responsive Budgeting

1.1. Definitions

According to Emeritus Professor of economics Rhonda Sharp AM, of the University of South Australia's Hawke Research Institute and Research Institute for Gender Studies:

"Gender responsive budgeting is an analysis of the impact of the budget on gender equality and a process of changing budgetary decision-making and priorities." [3]

In a similar definition adopted by the OECD & Council of Europe:

"Gender budgeting is an application of gender mainstreaming in the budgetary process. It means a gender-based assessment of budgets, incorporating a gender perspective at all levels of the budgetary process and restructuring revenues and expenditures in order to promote gender equality."

1.2 Practices

Gender responsive budgeting practices vary across countries, however there are three areas of gender budgeting

i. gender-informed resource allocation whereby individual policy decisions and/or funding allocations take into account the impact of the decision on gender equality;

ii. analysis at the sectorial level of the impact of decisions on gender equality within that sector or industry; and

iii. overall assessment of the budget as a whole as to whether it is positive or negative for gender equality. gender-assessed budgets where the impact of the budget as a whole is subject to some degree of gender analysis.

2. Which governments are implementing gender responsive budgeting?

2.1. Advanced, sophisticated economies undertake gender responsive budgeting

Gender responsive budgeting is an accepted norm of good economic management in advanced economies across the globe. Responsibility for gender responsive budgeting is undertaken in these countries at both national and sub-national levels, and occasionally within territorial or local governments as well. [4]

Within the G7 – the seven largest advanced economies in the world – 5 of the 7 (Canada, France, Germany, Japan, and the UK) have incorporated gender responsive budgeting into their policy making, while Italy committed in 2016 to gender budgeting on an experimental basis. Only the United States is an outlier, which is not a surprise given it is also a non-signatory to the Convention on the Elimination of Discrimination Against Women (CEDAW).

Almost half of OECD countries have introduced gender responsive budgeting (Austria, Belgium, Finland, Iceland, Israel, Japan, Korea, Mexico, Netherlands, Norway, Spain, Sweden), while others such as Italy, Turkey and the Czech Republic are in the process of introducing or considering it.

Spotlight on Canada

Canada has a national Gender Budgeting Act, which has been in force since 2018. The Act commits the Government of Canada to:

a) promote the principle of gender equality and inclusiveness as essential to economic growth & prosperity

b) consider gender and diversity in taxation and resource allocation decisions, including in direct spending and transfers to persons and other levels of government

c) make information available to the public on impacts of Government decisions on gender and diversity to enhance transparency and accountability

d) strengthen financial administration of government by ensuring gender and diversity is considered in budgetary decisions through expertise of Minister for Women and Gender Equality.[5]

Under the Act, responsibility for gender responsive budgeting and accountability rests with the Minister of Finance and the President of the Treasury Board, making it clear that the responsibility for undertaking gender responsive budgeting lays with Treasury.

The 2019 Gender Equality Statement is a detailed analysis of the Canadian economy, assessed through key gender equality goals. It traverses analysis of resource allocation against gender targets, a complex gender results' framework, education and skills analysis, the gender pay gap, anti-poverty measures and target measures for key constituencies. It also contains high level demographic analysis and income distribution impacts across generations.[6]
Canada outranks Australia on the World Economic Forum Global Gender Equality Index (it is at 16 and Australia at 39).

Canada's GRB is not confined to just the national level of government. The provinces of Alberta, Quebec and British Colombia also undertake GRB. And before a change of government in Ontario, GRB was also part of the budget process in that province as well.[7]

2.2 Asia-pacific economies are also implementing gender responsive budgeting

Australia's nearest partners in the Asia-Pacific have shown a significant interest in gender responsive budgeting, using the tool to advance development in their emerging economies. In the Philippines, the Gender & Development (GAD) Budget allocates 5% of all sectoral budgets for women. In the Republic of Korea, the National Finance Law introduced gender budgeting, principles and statements as well as gender differential impact analysis in balance sheets, flow of funds and audits.[8] In India, gender budgeting has been used to address gender equality in education, health and access to infrastructure.[9] While in the South-Pacific region, gender budgeting is frequently observed as a mechanism to address violence against women.[10]

2.3 Global Best Practice - Key Features of effective international Gender Responsive Budgeting

Based on a review of international best practice, GEN VIC submits that the following activities are features of an effective gender responsive budgeting practice within Government:

1. An empowered authorising environment for partnership between Treasury and Office of Women to undertake gender responsive budgeting. This may or may not be codified in legislation.
2. Gender economic experts within Treasury and the Office of Women who understand how gender norms underpin budget and policy setting processes and appreciate the impact of intersecting attributes of disadvantage and vulnerability on gender equity.
3. Gender equality policy with a focus on economic empowerment and justice for women, to correct historic and continuing economic disadvantages.
4. The collection or sourcing of regular economic data that is gender-disaggregated, accounting for differences of impact between men, women and gender diverse people. Further, the collection of this data must also enable gender disaggregation to be reported separately for diverse groups, so that the findings are meaningful to Aboriginal and Torres Strait Islander, culturally and linguistically diverse and LGBTIQ communities, as well as people with a disability and from rural, regional, isolated or economically disadvantaged communities.
5. The application of an intersectional gender lens across policy and programs to determine needs' assessment of women and gender diverse people at the beginning of a budgetary cycle across all portfolios.
6. A Budget process overlayed with a gendered lens that assesses the impact of outputs and asset investment, as well as savings and revenue initiatives, including any negative or unintended impacts.

7. A Gender Equality Budget Statement produced annually on how output, asset investment, savings and revenue initiatives in Victoria area delivering gender equal outcomes.
8. The development of economic policy designed to respond to the Annual Gender Budget Statement to benefit Victorian women, including overcoming systemic economic disadvantage of women and increasing economic productivity of working parents.
9. Independent monitoring and evaluation of the gender responsive budgeting process and outcomes.

Recommendation 1

That the Victorian Government adopt global best practice in the establishment, implementation and resourcing of gender responsive budgeting in the State of Victoria.

Recommendation 2

That gender responsive budgeting be aligned to the Victorian Gender Equality Strategy and the forthcoming Victorian Gender Equality Act.

3. History of Gender Responsive Budgeting in Australia

3.1. At the Federal level

Australia was once the global leader in applying a gender lens to its economy. When Dr Anne Summers led the Office for the Status of Women in 84/85 during Bob Hawke's Prime Ministership, she designed a world-first pilot program resulting in a Women's Budget Statement – a 300-page analysis of the Australian economy and its impact on women.

The first Gender Budget Statement examined the effects of tax, spending and economic policy by disaggregating data by gender. It sought to make women visible as individuals, rather than as members of a household and to take into account the different economic contributions of men and women, including both paid and unpaid work. It was radical and ground-breaking. Feminist economic theory at work.

Australia's initial leadership saw gender budgeting take off across the world. From the UK to the Philippines; Morocco to Belgium, some 90+ countries followed Australia's lead and began reporting annually on the impact of the budget on women.

And then in 2014 Australia stopped producing a women's budget statement.

It wasn't exactly a shock, though.

After a high watermark in the early 90s, commitment to gender responsive budgeting had been eroding for two decades. The initial flood of femocrats in Canberra who came in on a wave of women's rights activism and gender advocacy, were washed away again by backlash.

Having fought hard for inclusion in the economic narrative, women wrongly expected for gender budget statements to not just be maintained, but for women's budget initiatives to deepen over time.

For further information on the history of GRB in Australia, this submission recommends that PAEC read Rhonda Sharp and Ray Broomhill's *A Case Study of Gender Responsive Budgeting in Australia, The Commonwealth Secretariat, 2013*, which is appended to this report.

3.2 At the Victorian level

In Victoria, women's budget statements were first introduced in the 1986-87 Budget year, after "two years of memos, arguments and resistance"[11] with a threefold purpose of providing a detailed explanation of how the state budget affected women, encouraging departments to sex-disaggregate data reporting to enable gender responsive programme design and to provide accountability to civil society organisations.

The first Victorian women's budget statements were revealing. They exposed problems about the lack of gender specific data in agriculture, corrections, disability support and library services. Gender budgets assisted in the development of economic policy especially tailored for Victorian women, such as:

- Women's Employment Strategies, which linked employment and industry policy
- Public sector employment strategies for women
- Investment in training and development of women to lift productivity and economic participation. This reform led to the expansion of Neighbourhood Houses and the creation of out-of-hours child-care, to enable women homemakers to retrain while their children received childcare support.
- Choice and Opportunity plans to recognise the unpaid labour of women in the home.

Renowned academic Marian Sawer noted that the Victorian version of the women's budget statement was so thorough, it outstripped the Commonwealth prototype in its usefulness.[12]

Despite initial gains, by the 1990s these initiatives had been cut or rolled back as part of efficiency reforms in the public service. There appears to have been no independent commitment to retention of gender responsive budgeting in the bureaucracy itself.

Although there were opportunities to reintroduce gender budgeting architecture in the machinery of government during the noughties, other priorities in women's policy, such as legislation to protect reproductive rights and women's safety, took precedence over women's economic empowerment.

It has only been since the development of the Victorian Gender Equality Statement that "addressing the economic dimensions of gender inequality" became a focus of women's policy again.

4. From world leader to losing our way: learning from past mistakes

How did Australia (and Victoria) go from global pioneer to phasing out gender responsive budgeting? The answer to this question is complex and involves a number of systemic policy failures. In this part, we explore the causes for the decline of GRB and make recommendations for how to safeguard its purpose and ensure policy longevity.

4.1 The oscillating contest over Gender Equality Policy in Victoria

Like most forms of gender equality policy making in Australia, gender responsive budgeting suffers from oscillating views within the executive about the priority which should be given to the project of gender equality. Unlike other policy areas, women and gender policy has been highly contested, with cultural, social and economic battlegrounds resulting in stagnancy and poor outcomes for women.

While other policy areas enjoy incremental improvements over time as new research, outcomes informed by evidence and greater expertise influence government decision-making, gender policy does not enjoy progressive evolutionary changes but a back and forth pattern.[13]

Examples of these oscillating policy tensions which stifle women's progress exist across a myriad of policy settings:

- In Health, battles between those who are for and against women's reproductive choice, has resulted in a patchwork of health service provision, with many rural and regional communities in Victoria having less than adequate access to termination procedures.
- In leadership and representation, tensions between those who believe gender inequality should be addressed through the use of affirmative action targets for women and those which rely on merit alone, has resulted in poor parliamentary representation of women compared to other nations across the globe.
- At a federal level, gender tensions over the merits of staying at home to raise children or working manifested in Australia being one of the last OECD nations to develop a National paid parental leave scheme (and to still have one of the least -generous schemes in the world).

Women's economic policy suffers from these same tensions over women's bodies, women's work and women's capacity to lead. And they manifest in a gender lens being given diminished priority in the overall work of Treasury and across the whole of government.

4.2 The instability of Offices of Women and Gender Equality

In Victoria, the development and maintenance of GRB has also become problematic because of the perennially oscillating location for the Office of Women in the machinery of government. Even within the last five years, the Office of Women has gone from being within the Department of Premier & Cabinet, operating with a whole of government strategic lens, to being cast as a service delivery office placed in the Department of Human Services, and back again. While machinery of government changes are regrettably inevitable, it is GEN VIC's view the the frequency of changes for the Office of Women is a serious inhibitor to its general effectiveness across government and in the development of gender responsive budgeting in particular.

Recommendation 3 That the Office for Women be protected from further machinery of government changes, to enable whole of government oversight of gender equity and gender responsive budgeting.

4.3 The lack of women in the Department of Treasury & Finance

Further, gender responsive budgeting is made problematic by the lack of women within Treasury itself. Firstly, there have been no women office holders of the Treasury or Finance portfolios in the history of the State of Victoria. While the Andrews' Government should be commended for its gender equal Cabinet, we note that in the financial and whole of government portfolios of Treasurer and Finance Minister, as well as Premier, Deputy Premier and Special Minister of State, there are no women.

While there is some improvement at Group level office holding, there remains a gender gap in senior levels of the Department of Treasury & Finance, too. There has never been a female head of the Victorian Treasury and only 33% of its senior executive are women.[14]

Victoria Treasury - Level Office Holding	Numbers of women/men	% of women
Ministers	0/2	0%
Senior Executive	2/6	33%
Group	11/22	45%
Team	Unclear	Unclear

Recommendation 4 That the Department of Treasury & Finance publish annual data on the gender make up of the department, including the representation of women on the boards of its agencies, affiliates and entities.

4.4 The lack of expertise in gender economic theory within DTF and OWE

Neither DTF or the OWE has a specialist unit devoted to planning, implementing or evaluating the Victorian economy's impact on women and gender diverse people. When gender responsive budgeting was considered for reintroduction as part of the Victorian Gender Equality Strategy, an external expert was hired to present an introductory training session on the economic benefit and practical application of GRB to the Victorian Public Service. The forum was a one-off event and poorly attended. There was no follow-up on if or how Treasury intended to incorporate learnings into a GRB framework.

GRB without structured, regular capacity building of public policy professionals will always be at risk of failure. That's why when Sweden introduced gender mainstreaming in its Budget Bill 2017, the Minister for Gender Equality announced that in addition to gender equality impact analysis a "step by step guide on how to conduct a gender equality analysis in the budget was developed and trainings provided for officials in the Government Offices. Policy statements and formal requirements are important but we must also provide hands-on, operative support to people in our organisations"[15]

Recommendation 5

That the Department of Treasury and Finance establish a specialist gender economics unit to plan, implement and evaluate gender responsive budgeting, to be supported by the Office of Women's Equality. The gender economics unit should:

a. be structured, as other Treasury units are, to withstand changes of government.
b. ensure all economic and fiscal data is collected in a disaggregated way to measure the differential impacts of the Victorian Budget on women and gender diverse people.
c. lead whole-of-government gender analysis across the budget cycle, working closely with the Office of Women, to develop Gender Equality Budget Statements, with high level analysis of the impact of annual budget decisions, outputs and asset investments on Victorian women and gender diverse people.

4.5 The lack of reference to gender equality in any DTF financial management documents

The financial management of Victoria by Department of Treasury & Finance is governed by a number of key policy frameworks and documents. The absence of a gender equality lens or any commitment to gender equality is a significant inhibitor to the performance of gender responsive budgeting, contributing to vulnerability of ongoing gendered economic analysis.

Recommendation 6 That Department of Treasury & Finance's Resource Management Framework be updated to include accountability for gender responsive budgeting.

Recommendation 7 That the Treasury Annual Report include a quality performance measure related to gender equality and gender responsive budgeting in its Revenue Management and Administrative Services to Government

4.6 The lack of oversight by civil society organisations

At present, despite limitations in commitment and expertise, no civil society organisations have been invited by the Victorian Government to assist in GRB design or implementation. The reluctance to engage with women's organisations and gender responsive budgeting experts is a significant inhibitor to the success, stability and longevity of gender responsive budgeting in Victoria.

Given the history of erosion of support for GRB within the public sector, independent infrastructure within the non-government sector must be established to assure its survival. We know from findings of the Royal Commission into Family Violence, that attitudinal and behavioural change necessary to prevent violence against women and children will take generations. Which is why gender responsive budgeting needs independent oversight that sustains it beyond election and budget cycles.

If a gender lens on our economy is to be sustained beyond election cycles and the whims of political parties, it needs accountability both within and outside government. Only parallel, independent reporting – preferably protected by some form of gender equity legislation – will ensure gender stays at the heart of Victorian economic modelling. We need this if there is to be any chance of changing the fortunes and futures of Australian women.

In the United Kingdom, the establishment of a Women's Budget Group has enabled an independent resource of experts in gender budgeting to support the UK Treasury's initiative. It has provided support for gender responsive budgeting, for capacity building across the whole of government and greater transparency and accountability.

The UK Women's Budget Group has produced, *Women Count: A Resource for Gender Responsive Budgeting*, the important resource on Gender Responsive Budgeting which is used to build capacity in Treasury, across departments and in civil society. More information about the UK Women's Budget Group can be accessed at http://wbg.org.uk

Recommendation 8

That the Department of Treasury & Finance support the establishment of a Gender Equality Budget Group, bringing together civil society organisations, gender economic experts within government and the academy to inform the development of gender responsive budgeting in Victoria, including greater transparency, accountability and analysis. This group may also assist in the evaluation and monitoring of the project, by independently assessing the effectiveness of the GRB approach on gender equity in the State. An outline of the expenditure required to establish a Gender Equality Budget Group is at Appendix C of this report

5. Back on Track – how gender responsive budgeting benefits Victorian men, women and gender diverse people

Getting gender responsive budgeting on track in Victoria will create a more gender equal society. Improving economic outcomes for Victorian women should be a key goal of Government.

GEN VIC envisages that over time, with sustained investment in gender responsive budgeting, that the following economic improvements should occur for Victorian Women:

5.1 The gender pay gap should reduce

Over the last twelve months, Victoria's Gender Pay Gap has reduced from 11.7% to 9.6%. It is not clear from any current economic or other policy documents what the reasons for this reduction are. With a proper GRB process, this level of analysis should be possible.

Although there is overall improvement, data from the Workplace Gender Equality Agency highlights a need for more tailored work, especially in key industries and workplace settings. Victoria's Gender Responsive Budgeting should include planning for, investment in and analysis of policy and programs designed to further reduce the gender pay gap over time.

5.2 The disproportionate burden of unpaid care and housework on Victorian women should be alleviated.

A Deloitte's report commissioned by the Victorian Government into the value of unpaid work in Victoria, estimated a value of $206 Billion - the equivalent of half of the State's GDP! The vast majority of this work is performed by woman, reducing their potential participation in paid employment and often confining them to part-time roles, with associated impacts on opportunities for promotion and leadership and accrual of superannuation savings.

Unpaid care and housework are significant issues affecting the lives of women and their families across the state – with health, social and economic consequences. Responding to this challenge requires economic, behavioural change and community solutions.

The valuation of unpaid care and housework to the Victorian economy should not be a one-off specialist report prepared by external consultants at the behest of a Victorian Gender Equality Strategy. It should be a regular measure of Victorian women's economic wellbeing. The State of Victoria should be looking to reduce the economic burden of unpaid work over-time through gender responsive budgeting.

GEN VIC is unaware of any plans to advance the work of the Deloitte's report.

5.3 The effective marginal tax rate of women should lower

Australian women have an incredibly high EMTR, as a consequence of poorly planned income tax policy and means-tested government payments. Gender responsive budgeting allows governments to consider the gender impact of taxation and benefits and consider removing disincentives to work. While the interplay between income and benefits is not strictly a State issue, effective COAG advocacy for Victorian women and gender diverse people, necessitates DTF having the expertise to advise its Ministers effectively on the gender disaggregated impacts of Federal budget policy.

5.4 The poverty and hardship experienced by Victorian women over 50 should abate

A combination of the gender pay gap, workforce gender segregation, gender superannuation disparities and family violence are combining to make single women over the age of 50 one of the most vulnerable cohorts in Victorian society. Victorian women experiencing family violence at all ages are at high risk of homelessness and poverty, but after 50, hardships for single women increase exponentially.

Per Capita has undertaken extensive research on the policy and investment levers required to ensure that Australians over 50 age equitably, through its "do tank", the Centre for Applied Policy in Positive Ageing (CAPPA).

CAPPA's Money For Jam project, which was co-designed with older women experiencing economic insecurity, empowers older women to develop microenterprises, so as to assist them out of poverty and long term unemployment.[16]

Gender responsive budgeting would recognise women's small and micro- businesses as of key economic benefit to Victoria, as well as bringing health and wellbeing benefits to Victorian women. The program is now being expanded to include single mothers raising children, another vulnerable group.

Further, gender responsive budgeting may inform housing policy – both social housing and private rental housing. Women of all ages experience barriers to accessing housing, both rental housing and homeownership. Many women experience the disastrous consequences of homelessness, which particularly affect older women.

Women over 55 are now the fastest growing cohort at risk of homelessness, but the experiences of insecure housing and financial disadvantage rarely emerge simply because of age. Rather, disadvantage accumulates across the life course, often as a result of family breakdown, family violence and experiences of sole parenting.

Key life events often have long-term economic implications for women; loss of the family home through divorce, for example, often drives women and children into high cost private rental housing. This expense then compounds over time to result in particularly acute economic disadvantage in older age, when women can face the dual discriminations of sexism and ageism when trying to access employment and housing.

Poor economic outcomes for older women need to be specifically considered through gender responsive budgeting mechanisms. Current trends suggest we are seeing the emergence of "gendered ageing" in Australia; mirroring patterns in other countries.

Inequities in relation to housing, to superannuation and retirement savings, in health management and the continued expectation that women should provide unpaid care – often "sandwich care" to both children and ageing parents – are driving trends in relation to gendered ageing that need to be addressed at both the community and the policy leadership level.

Disadvantage in older age is usually shaped by earlier life experience. For Victorian women of diverse genders and sexualities, diverse ethnic backgrounds, women with mixed abilities and Indigenous women, structural discrimination and enduring barriers continue to intersect.

Gender responsive budgeting therefore needs to be done with a strong intersectional lens, to enable government to better understand the varied and compounding social, cultural and economic factors that create discrimination and disadvantage for women; and then to craft the appropriate policy interventions to support women at the times in their lives when it is most likely to result in long-term positive outcomes.

5.5 Beyond GDP - Wellbeing budgets and social wealth economic indicators

Gender responsive budgeting would also pave the way for further budgetary innovations. Feminist economic theory has long argued that Gross Domestic Product is a poor measure of the wealth of nations, as it recognises only economies associated to men within its measure.

GDP places no value on the care and health of families and the home, despite the capacity of worker productivity being contingent on stability at home and population dependent on fertility rates. GDP also places no value on the environment, with the preservation of natural resources such as air, water, trees and animals. As climate change is revealing, the failure of our global economic system to recognise the productiveness of the natural environment is causing an economic as well as an ecological catastrophe.

A gendered lens overlayed on these tired and inaccurate economic assumptions, assists in the process of innovating new ways to measure and report on the performance of government.

New Zealand is leading the world in the development of wellbeing budgets. It was to New Zealand that Victoria looked for innovations in its family violence reforms and investment. We encourage PAEC and the Victorian Government to also look to New Zealand for budgeting approaches that move beyond the limited confines of GDP.

No doubt, the New Zealand Government's innovations were considerably influenced by the work of NZ economist, Marilyn Waring, who has questioned the artificiality of what is counted as "productive" in the GDP, noting the inherent gender bias in the exclusion of breastfeeding, childbirth, childcare, housework and other feminised work. We recommend PAEC's review of Waring's TEDX talk, GDP measures the wrong things. Here's something better. [17]

Other challenges to GDP are also being done on Social Wealth Economic Indicators, by Riane Eisler, Director of the Centre for Partnership Studies & the Caring Economy Campaign at the University of Maryland and Indradeep Ghosh Assistant Professor at Haverford College. Using a gender lens on the economy, Eisler and Ghosh envisage transformative government reporting where the human capacity for care drives input indicators and care investment drives output, examines budgetary data through the lens of caregiving, with inputs demeasured human capacity for care and outputs measured for caregiving, and outputs based on care investment indicators.[18]

Each of these initiatives attempts to overcome economic falsehoods that are embedded in traditional economic analysis, that fail to have sight of women's unpaid care work and the value of caregiving to the young, aging and disabled loved ones and volunteering in the community.

All people would benefit from moving beyond GDP as an assessment of Victoria's economic health, but vulnerable communities and marginalised groups in particular would be aided by this critique.

Gender responsive budgeting is the first step in the transformation of the Victorian Budget beyond imperfect measures of economic performance, towards an economic framework that sees value in unpaid care, the costs of environmental & ecological disaster and the true worth of our indigenous heritage.

References

1. IMF, *Women & Growth*, Finance & Development, March 2019
2. Caroline Criado-Perez, *Invisible Women: Exposing Data Bias in a World Designed by Men*, Chatto & Windus, London, 2019
3. Rhonda Sharp and Ray Broomhill's A Case Study of Gender Responsive Budgeting in Australia, The Commonwealth Secretariat, 2013 p 1
4. IMF, Gender Budgeting in G7 Countries, 19 April 2017
5. *Canadian Gender Budgeting Act*, SC 2018, c 27, s 314
6. Government of Canada, *Budget 2019 Gender Equality Statement*, https://www.budget.gc/ca/2019/docs/plan/chap-05-en.html
7. Ontario's gender responsive budgeting initiative was introduced by the province's first female and LGBTIQ Premier, Kathleen Wynne of the Liberal Party of Canada. The practice has not been continued under the Premiership of Doug Ford of the Progressive-Conservative Party of Ontario.
8. Chakraborty, L. A*sia: A Survey of Gender Budgeting Efforts*. IMF Working Paper, WP/16/150, Jult 2016, p 10
9. Stotsky, J *Gender Budgeting: Fiscal Context and Current Outcomes*, IMF Working Paper, WP/16/149, p 21
10. Ibid, p 22
11. Draper, M. "Women and the Labor Government" in Considine, M. and Costar, B. *Trials in Power: Cain, Kirner and Victoria 1982-1992*, Melbourne University Press, Melbourne, 1992, p 121
12. Sawer, M. *Sisters in Suits*, Sydney, 1990. p 240
13. Sharp, R. and Broomhill, Opcit, p 2
14. Victorian Department of Treasury & Finance, Annual Report 2018,
15. Speech by Sweden's Minister for Gender Equality about gender budgeting at OECD meeting, 9 June 2016
16. Lenaerts, K Money for Jam: Enabling women at risk of poverty to create financial wellbeing through micro-enterprise, Per Capita & Centre for Applied Policy in Positive Ageing, May 2016.
17. Waring, M GDP measures the wrong things. *Here's something better*, TEDX Talks, www.youtube.com/watch?v=zIVqhxFEHZw
18. Ghosh, I & Eisler, R *Social Wealth Economic Indicators: A New System for Evaluating Economic Prosperity*, Center for Partnership Studies, November 2014

Other Resources

UNWomen, Gender Responsive Budgeting: Analysis of Budget Programmes from a Gender Perspective,
Fiscal Affairs Department, Gender Budgeting in G7 Countries, IMF, 19 April 2017
UNIFEM, Gender Budget Initiatives: Strategies, Concepts and Experiences, Brussels, October 2001

Gender Equity Victoria acknowledges the traditional custodians of country across Australia and we pay our respect to Elders past and present. We recognise and apologise for the human suffering and injustice that Aboriginal and Torres Strait Islander people have experienced as a result of colonisation and generations of discrimination and marginalisation. We acknowledge that the removal of children has and continues to devastate individuals, families and entire communities and that the intention of those policies has been to assimilate Aboriginal and Torres Strait Islander children. We recognise Aboriginal and Torres Strait Islander people as a sovereign people who have never ceded their sovereignty of this land and we acknowledge Aboriginal and Torres Strait Islander people's human right to self-determination. We are committed to working in solidarity and partnership with Aboriginal and Torres Strait Islander people to improve women's health, safety and wellbeing

EQUALITY, WELLBEING AND FREEDOM FROM

VIOLENCE FOR EVERY WOMAN AND GIRL IN EVERY

COMMUNITY OF VICTORIA

genvic.org.au

Research Report

A Case Study of Gender Responsive Budgeting in Australia

Rhonda Sharp and Ray Broomhill

The Commonwealth

A Case Study of Gender Responsive Budgeting in Australia

Rhonda Sharp and Ray Broomhill

The Commonwealth

Authors: Rhonda Sharp is Adjunct Professor of Economics in the Hawke Research Institute at the University of South Australia. Ray Broomhill is Adjunct Professor of Labour Studies in the Australian Workplace Innovation and Social Research Centre at the University of Adelaide.

Edited by: Joan Ross Frankson

© Commonwealth Secretariat 2013

All rights reserved. This publication may be reproduced, stored in a retrieval system, or transmitted in any form or by any means, electronic or mechanical, including photocopying, recording or otherwise provided it is used only for educational purposes and is not for resale, and provided full acknowledgement is given to the Commonwealth Secretariat as the original publisher.

Views and opinions expressed in this publication are the responsibility of the authors and should in no way be attributed to the institutions to which they are affiliated or to the Commonwealth Secretariat.

Wherever possible, the Commonwealth Secretariat uses paper sourced from responsible forests or from sources that minimise a destructive impact on the environment.

Printed and published by the Commonwealth Secretariat.

Contents

List of boxes iv
Abbreviations and acronyms iv

1. Background to Gender Responsive Budgeting in Australia 1
2. Phase 1: Hawke and Keating Labor Governments 1983–1996 3
3. Phase 2: The Howard Liberal-National Government 1996–2007 9
4. Phase 3: Rudd and Gillard Labor Governments 2007–2013 14
5. Conclusions and Recommendations 21
   - 5.1 Conclusions 21
   - 5.2 A brief postscript 21
   - 5.3 Recommendations 22

Notes 23
Bibliography 24

List of boxes

Box 1 Gender-neutral assumptions under challenge, in their own words 6
Box 2 Familialisation policy approaches: the case of the Baby Bonus and the Family Tax Initiative 11
Box 3 Identifying an important gender gap – the costs of caring 15
Box 4 A de-familialisation policy approach: the case of the paid parental leave, pay equity and childcare policies 16
Box 5 The Women's Budget Statement's coverage of paid parental leave policy 17

Abbreviations and acronyms

CEDAW	Committee on the Elimination of Discrimination against Women
FTB	Family Tax Benefit
GBS	gender budget statement
GRB	gender responsive budgeting
NGO	non-governmental organisation
PPL	paid parental leave

1. Background to Gender Responsive Budgeting in Australia

Australia has a 30 year history of gender responsive budgeting (GRB) and it has influenced similar projects elsewhere.

Gender responsive budgeting is an analysis of the impact of the budget on gender equality and a process of changing budgetary decision-making and priorities. The growing number of GRB initiatives across the world differ greatly in the how they implement a gender perspective into government budgets and promote gender equality. Australia's experience, along with other long-lived projects such as the South Africa Women's Budget Initiative, the UK Women's Budget Group and the Philippines Gender and Development (GAD) budget, provides a case study of the evolutionary history of GRB initiatives.

This case study will focus on the federal level of government in Australia.[1] The initiatives of the six states have run for varying periods of time since 1985 but have petered out in recent times.[2] The Australian federal initiative was the first in the world and continues at the time of writing in August 2013.

A defining characteristic of the Australian government's GRB initiative has been the publication of a gender budget statement by successive governments. Other governments that have made gender budget statements a key feature of their gender-responsive budgeting work are India, Nepal and South Korea. In South Africa, non-government groups prepare a comprehensive statement.

A gender budget statement is a public document published by a government outlining the impact of the annual budget on gender equality. It is released at the same time or shortly after the budget. Sometimes the gender budget statement is an official budget paper. In international forums it is more common to use the term 'gender budget statement' (GBS) to highlight that gender equality requires a relational assessment that brings men as well as women into the picture in order to discern progress. In Australia, the focus of the Women's Budget Statements has been on responding to the concerns of women as a political constituency with progress towards gender equality being the agreed goal.[3]

Historically there is an important international dimension to the Australian Women's Budget Statement. Sawer (2002) reports that the first Women's Budget Statement (initially termed the women's budget programme) received acclaim at a meeting of the Organisation for Economic Co-operation and Development (OECD) Working Party on Women and the Economy in February 1985. In 1987 the Australian Office of the Status of Women was invited to make presentations to a UN seminar on national machineries and to the meeting of Commonwealth Ministers Responsible for Women's Affairs. In 1998, a UN expert group meeting on national machineries for gender equality selected it as an example of best practice (United Nations Division for the Advancement of Women 1998, cited in Sawer 2002). When the Commonwealth Secretariat endorsed the pilot GRB initiatives for Commonwealth countries in 1996 the resources developed for that project drew significantly on the Australian federal and state experiences (Budlender and Sharp 1998). Ongoing international recognition has contributed to the evident political support for continuing the Australian federal Women's Budget Statements.

In the Australian context the Women's Budget Statement has been far from static. Many aspects, including the processes by which the assessments of the gender impact of the budget are undertaken, the quality of the gender analysis, the lines of accountability and the budget status of these documents have changed significantly over time. Furthermore, the changes to its form and implementation have not reflected linear progressive evolutionary changes, instead

exhibiting a back and forth pattern similar to the dynamic in Australia's gender equality policies and politics more broadly.

It is widely understood that GRB initiatives differ from country to country. Their scope, their institutional settings, the format of their engagement with the budget, the actors involved and their capacities, and the politics of the budgetary decision-making process can distinguish them. In Australia these factors have produced three broad phases of the Women's Budget Statement over the past 30 years, each roughly associated with a different political party in government – the Hawke-Keating Labor government (1983–1996), Howard Liberal/National government (1996–2007) and Rudd-Gillard Labor government (2007–2013).

2. Phase 1: Hawke and Keating Labor Governments 1983–1996

The first phase of the federal Women's Budget Statement was sustained for 12 years (1983–1996). In its first year of office the Hawke Labor government undertook a pilot exercise involving 13 departments, which resulted in a Women's Budget Statement (initially called a women's budget programme) as part of the 1984/85 budget documents. In the foreword to the document the Prime Minister, Bob Hawke MP, stated 'within the overall economic objectives of the Government' important budgetary decisions would be made 'with full knowledge of their impact on women'. Linking economic policy to outcomes for women underpinned the Labor Party's newly revised platform on the status of women. This document committed the Hawke government to replace 'outmoded assumptions of women's marginality to the economy and the workforce' with a comprehensive analysis of the impact on women of government policies 'in order to develop measures to ensure social and economic equity and efficiency' (Australian Government 1984: 3). These words captured the key rationale of the Women's Budget Statement, namely to challenge the traditional invisibility of gender in economic policies and to take more fully into account how budget expenditures and revenues impact on women's economic and social position and gender equality.

Crucial in the development and implementation of the Women's Budget Statement was Australia's pioneering work in developing national women's policy machinery in the 1970s, which was to inspire the United Nations approach to gender mainstreaming. In the 1970s and 1980s the institutionalisation of feminism reached its pinnacle, with programmes and complex departments engaged in mainstreaming gender into government policies (Sawer 2007; Maddison and Partridge 2007; Lake 1999). Sawer (1999, cited in Maddison and Partridge 2007: 37) argues that the Australian national women's machinery model was at its most comprehensive under the Hawke Labor government. This model included the following features:

- The chief women's policy unit was located in the main policy co-ordination department.
- Responsibility for the portfolio on gender equality lay in the Prime Minister's department, supported by a woman cabinet minister.
- The establishment of gender focal points in government departments.
- A clear demarcation between the women's policy and equal employment opportunity functions.
- A focus on gender auditing undertaken by analyses of cabinet submissions and budget outlays.
- Monitoring was by means of a parliamentary committee.
- Financial support for women's advocacy groups and women's services.
- Community representation on policy advisory bodies.
- Engagement with intergovernmental agencies to share best practices.

The work of the women's offices also had important legislative support. The Equal Opportunity Act 1984 at the federal level, along with state and territory anti-discrimination legislation, targeted discrimination against women.[4] Also in place was the national Affirmative Action (Equal Employment Opportunity for Women) Act 1986, aimed at preventing sexual discrimination in the workplace through education and standards setting.

Importantly, as Sawer (2007) argues, there was a unique conjuncture in Australia in the 1970s of a visible and active women's movement that viewed the government's machinery as an avenue to promote social justice and the election of governments with a reform agenda. Significant for the development of this women's machinery was the

engagement of feminist activists within the state bureaucracy, who became known as 'femocrats'.

The concept of developing a budget that is responsive to the needs of women and girls emerged in a quarterly meeting of federal, state and territory femocrats who headed the women's policy offices established in the 1970s (Sawer 1990). It emanated from a discussion on how to influence non-gender-specific (or mainstream) budget expenditures. The senior feminist bureaucrats believed that these expenditures were significantly shaping the social and economic status of women. This idea was developed at the national level by Dr Anne Summers, the head of the Office of the Status of Women in the Department of Prime Minister and Cabinet, and gained approval through the high-level co-ordination of federal government departmental heads – the Secretaries' Taskforce on the Status of Women. It built on the requirement established in the 1983 Cabinet Handbook of the new Labor government that all Cabinet submissions include a statement discussing their impact on women (Sawer 1990, 2002). The process required federal government departments, using standardised formats, to detail the impact of their activities on women and men. This information was to be included in a document circulated on budget night by the Prime Minister.[5]

focusing on budgets and numbers can give authority to a gender issue

While femocrats were major players in developing the concept, format and implementation of the Women's Budget Statement, women politicians brought it to the attention of parliamentarians. One woman politician interviewed by this author expressed how surprised the then (male) minister for sport was when women politicians used the Women's Budget Statement to raise serious questions about government spending on men's and boys' sports compared to that of women and girls. In a sports-minded Australia the pilot 1984–85 Women's Budget Statement indicated that the Australian Institute of Sport (AIS) received A$8.9 million, which funded 205 elite athletes. Of these only 87 (42%) were women, and women only received 39 per cent of the individual scholarships to attend the AIS. The level of funding for women's sports was even less outside of the elite level. The 1985–86 Women's Budget Statement suggested a major gender gap in participation in leisure activities, with less than 35 per cent of women involved, mainly in passive activities. The department concluded: 'To date recreation and fitness programmes have not addressed the needs of women' (Australian Government 1985: 262). As Budlender (2012) argues, focusing on budgets and numbers can give authority to a gender issue.

A significant aspect of the success of the Australian women's policy machinery, which underpinned the Women's Budget Statement, was the role of the women's movement. Some commentators have argued that this period marked a shift in the government's views on the role played by NGOs and the women's movement from collaboration to diffusion (Maddison and Partridge 2007; Sawer 2008). Observers have noted that Australia has a tradition of non-party women's political advocacy directed primarily towards the state. During the Hawke-Keating government the Women's Electoral Lobby, for example, played a leading role in the development and dissemination of Australia's gender mainstreaming model both by pressuring the government from outside and by providing staff for the bureaucracy's new policy co-ordination agencies inside. The women's movement also became active in service delivery for women including information services, refuges, and rape crisis, health and legal centres, and in submitting pre-budget recommendations on both expenditure and revenue raising.

By the late 1980s the Women's Budget Statement became part of an integrated approach under Labor, which included the development of a National Agenda for Women. In November 1985 the Prime Minister announced that a plan of action for advancing the status of Australian women would be put in place in response to the challenge raised by the UN Decade for Women (1976–85) conference. Led by the Minister for the Status of Women and the National Women's Consultative Council, a nationwide consultation took place involving an estimated 25,000 women. A report was presented to the national parliament in 1987 and a National Agenda for Women, overseen by the Office of the Status of Women, was put in place later that year. The annual Women's Budget Statement highlighted initiatives that advanced the National Agenda for Women. A range of gender equality indicators was included at the end of the document, reporting on progress towards the objectives of the National Agenda for Women and gender equality.

In the early years (1985/86–1993/94), the Women's Budget Statement averaged around 300 pages. In 1985–86, the year following the pilot, a summary of the main budget initiatives was provided at the beginning of the document, followed by edited

submissions from the departments about how their programmes impacted on women and girls. While the data varied considerably in quality, as did the detail of the budget breakdowns, never before had so much information been provided in one document on the impacts of government's policy and funding on women and girls. Generally a programme budgeting format was utilised, which provided an overview of the range of activities of the different departments in implementing government policies. Unlike state and territory initiatives, only specific gender and mainstream expenditures were assessed for their gender impacts. Revenue raising or taxation was given less attention but it did get some coverage. For example, the 1984–85 Women's Budget Statement pilot reported that cuts of up to A$7.60 per week in personal income taxes would benefit approximately 2.6 million women taxpayers (Australian Government 1984: 12). The Department of the Treasury regularly provided statistics about the percentage of income tax women paid compared to men, although it did not analyse this more broadly. A major national debate on the reform of the taxation system in 1985 and the subsequent release of the government's white paper on taxation reform engaged women's groups and researchers at a level not seen before. One hard fought for change by the women's movement and progressive policy-makers related to the payment of a tax rebate to largely male breadwinners with dependent spouses. The 1993–94 Women's Budget Statement, for example, highlighted under a National Agenda for Women initiative that the dependent spouse rebate (DSR) would be partially replaced, with a direct payment of A$60 per fortnight to the full-time caregiver of children. It was estimated that 800,000 families with children would benefit, including 55,000 single parent families previously unable to gain the full amount of the DSR (Australian Government 1993: 238).

While the Women's Budget Statement provided detailed information on existing and new policies and budgets, it proved to be heavy reading. In 1987 a summary version of 32 pages was also published to make it more digestible (Sawer 1990). Since the Women's Budget Statement was in many ways also a political document, not unexpectedly there was a failure to discuss the programmes and funding that were being cut, an issue that the women's movement emphasised. For example, there was no record in the 1986–87 federal government document of the cuts to the budget of the Human Rights Commission, which had a central role in implementing the Commonwealth Sex Discrimination Act (Sharp and Broomhill 2002). While the documents were often uncritical about their weaknesses, this was generally offset by the tendency of the women's policy machinery to let the departmental assessments stand as prepared and signed off by the department officials. This allowed insights into the very limited understanding of gender impacts in many cases and, in others, the changes over time (Sharp and Broomhill 1990). For example, the analyses of the impact of the 1988, 25 per cent across-the-board cuts in tariff protection to Australian manufacturing over different years of the Women's Budget Statement, is quite instructive. It illustrates a shift away from an analysis often termed 'gender blind' to one that recognised that policies for industry restructuring can have differential impacts on women and men, as a result of the gendered structure of the workforce (see Box 1).

during its first phase the Women's Budget Statement was one of several strategies that shone a spotlight on the budgetary and policy measures impacting on women

During its peak period under the Labor government, Women's Budget Statements were supposed to provide an accountability mechanism through departmental reports of their programmes and funding and assessments (good and bad) of their impact on women. The focus was on new initiatives, or plans for the forthcoming year, a tendency reinforced by the progressive reporting of the implementation of the National Agenda for Women in the Women's Budget Statement. This meant that a detailed examination of the gendered effects of all programmes funded by the budget did not actually occur in the Women's Budget Statement. It is arguable that it would be too much to expect this type of assessment to be included in these documents since it would have added significantly to their size made it extremely difficult to produce under the tight production schedules of budget papers. What did occur during the initial phase of the Women's Budget Statement was the provision of budgetary figures, albeit with varying coverage and levels of disaggregation, for programmes deemed significant for women and gender equality. This reflected the close involvement of the Department of the Treasury (equivalent to a Ministry of Finance), which closely guards such information. It cannot be claimed that the Women's Budget Statement by itself brought about direct changes to policies

Box 1. Gender-neutral assumptions under challenge, in their own words

A comparison of Women's Budget Statements in Australia over time indicates a shift in assumptions about the gender impact of budgets:

1988–89 Women's Budget Statement

In its introductory statement of the budget's impact on women the Department of Industry, Technology and Commerce noted that women workers comprised only 27 per cent of the manufacturing workforce and that they tend to be 'disproportionately represented in those traditional labour-intensive industries which have experienced significant pressure in recent years to restructure'. It went on to say:

> In general it is considered that the programs discussed are gender neutral in impact. Policies and programs of this portfolio are more likely to have an impact on the lives of women in an indirect way through their capacity to increase community wealth and provide greater job opportunities for all people.

In that year the government announced a 25 per cent across-the-board reduction in tariff protection to the Australian manufacturing industries. In its initial analysis of the impact of the tariff reductions on women the department stated:

> Because of the widespread nature of these changes to tariffs they are not intended or expected to alter the current equilibrium [that] exists between various groups within the economy. At the same time the reductions are intended to gradually increase the economy's exposure to the competitive forces of the international marketplace and thereby improve the general competitiveness of Australian industry. It is anticipated that women will benefit from these changes as well as all other members of the community from the consequent strengthening of the Australian economy.

1993–94 Women's Budget Statement

Five years later, the gender impact of reducing tariffs received greater acknowledgement in the Women's Budget Statement. The restructured Industry, Technology and Regional Development portfolio stated that 'the department's Women's Desk Officer monitors portfolio policies and programs that may affect women differently from men.'

In relation to the plan for restructuring and reducing tariffs available to the Textile, Clothing and Footwear (TCF) industry the department acknowledged: 'The TCF plan directly affects women, who make up 60.5% of employees in these industries.'

In relation to its programmes assisting the TCF industries, the department indicated the potential for its mainstream programmes to impact on women workers:

> The Industry Development Strategy, with funding of $4.4 million in 1992–93 and 3.0 million in 1993–94, assists training and skills

(continued)

development projects. Included is the 'Infrastructure Support Program' which provided $168,278 in 1992–93 for training through the TCF Union of Australia in managing workplace change brought about by restructuring. This training also increases employee involvement in workplace decision-making and promotes understanding of the key issues such as affirmative action, rates of pay and job design. Further funding of $154,000 is available for 1993–94 and $126,000 in 1994–95.

Sources: Australian Government 1988: 198–203; 1993: 185–188

and funding as such changes are likely to have been diffused among many actors and strategies. However, during its first phase the Women's Budget Statement was one of several strategies that shone a spotlight on the budgetary and policy measures impacting on women. The Women's Budget Statement contributed to policy and funding changes in several ways, including: raising awareness of gender gaps and weaknesses among officials and their ministers; making the departments accountable for their gender impact assessments; integrating the Women's Budget Statement into the budget cycle; ensuring a large number of new budget initiatives were announced each year in the Women's Budget Statement; and establishing links to the National Agenda for Women.

After 10 years, however, the Women's Budget Statement was clearly under threat. Key political actors such as the women's movement have increasingly treated it as an exercise internal to the bureaucracy, championed by the femocrats. The resistance to the Women's Budget Statement gathered force over time. Members of the Status of Women Committee of the Parliamentary Labor Party were instrumental in stopping a proposal to eliminate it. A 1993 review recommended that the national exercise should be replaced by two accountability mechanisms: target data published in an annual women's statistical yearbook, which would replace the gender equality indicators published in the Women's Budget Statement; and the integration of gender reporting in the programme statements provided every year to parliamentary committees (Sawer 2002). The Women's Budget Statement was dramatically downsized in the last two Labor budgets (1994–95 and 1995–96), indicating a loss of momentum for the original form of the initiative.

Achievements

A number of achievements were identified in the first phase of the Australian Women's Budget Statement. They include:

- Raised awareness among government bureaucrats of the potential impacts of all government expenditure and revenue on women and gender equality, and challenged the assumption of gender neutrality.
- Highlighted the relatively small budget allocations for programmes and policies targeted at women and men (gender-specific programmes and policies) compared to general or mainstream policies.
- Made progress towards quantifying the money and policy impacts of budgets on women, which sharpened general awareness of the dimension of the gender gap.
- Contributed to advocacy for and implementation of gender mainstreaming within government and civil society.
- Developed links with the National Agenda for Women, which added value to the exercise.
- Increased understanding among government officials of women's greater responsibility for unpaid work and its implications for policy and budgetary impacts.

By the mid-1990s, under Labor's watch a range of factors had come into play that contributed to the phasing out of the Women's Budget Statement and related processes at all levels of government in Australia. A shift was underway from a Keynesian macroeconomic approach to a neo-liberal policy discourse that emphasised a smaller role for government expenditure and taxation and an increased emphasis on individuals providing for their own needs (including education, child care, health and retirement income). The Women's Budget Statement had taken the macroeconomic policy context as a given (Sharp and Broomhill 2002).

Lessons

A number of lessons can be drawn from the first phase of the Australian Women's Budget Statement:[6]

- The Women's Budget Statements should include analysis of the impact on government employees of both types of expenditures (general and targeted) and even of equal opportunity expenditures, in order to assess the government's administration and monitor gender equality progress, as the government is a significant employer of women.
- Women's Budget Statements should be nested in a range of strategies, both technical and political, to ultimately change policies and funding to promote gender equality.
- It is necessary to have a high level of political commitment within government (Prime Minister, Minister for the Status of Women, secretaries/heads of departments/ministries, Minister for Finance).
- Strong parliamentary oversight is required.
- The statements depend on a well resourced and high capacity women's machinery in government to co-ordinate the exercise.
- Women politicians play an important role in profiling and protecting Women's Budget Statements in parliament.
- Women's Budget Statements demand data that will facilitate a greater supply of gender-disaggregated statistics and indicators.
- The experience of the first phase illustrates the challenge of both achieving quality gender budget analysis and politically engaging with budgetary decision-making and priorities.
- There is a need to integrate the statements across the budget cycle to maximise their potential to change policies and budgets.
- Civil society is fundamental for providing independent research, and women's NGOs are crucial for advocating policy and funding changes and contesting the budgetary processes and outcomes. In other words, predominately internal government exercises need to engage external actors to be effective.
- The use of the term 'Women's Budget Statement' was appropriate as gender was a difficult concept to use effectively at the time. It facilitated an understanding of the different groups of women. However, gender equality needs to be clearly articulated as a goal of government policy.
- The macroeconomic policy context shapes what is possible and needs to be contested if it is not conducive to advancing gender equality (as in the case of neo-liberal policy discourses and austerity policies).

3. Phase 2: The Howard Liberal-National Government 1996–2007

In March 1996 the election of an Australian Liberal-National Coalition Government (representing the conservative side of politics in Australia), led by John Howard, resulted in a major unravelling of the original form of the Women's Budget Statement at the federal level. The new conservative government, via the Office of the Status of Women (OSW), was quick to marginalise the Women's Budget Statement as an avenue for gender mainstreaming:

> While the innovative Women's Budget Statement has been a valuable formal reporting mechanism, its purpose has been principally one of communication, with little impact on policy formulation. The strategic policy development and advising role, though a less public function of OSW, is a far more effective channel for the integration of gender issues into specific policies. (OSW 1996: 1, quoted in Sawer 2002: 61).

The Women's Budget Statement evolved in the context of a strong neo-liberal discourse and restructuring of the economy under the Howard government. The focus on individual 'choice', which characterises the neo-liberal policy approach, was reiterated by the Minister Assisting the Prime Minister for the Status of Women in the 1997–98 ministerial budget statement *Our Commitment to Women*: 'Government's commitment to women has been reflected in its first year through policies which allow women to make real choices at different stages of their lives' (Australian Government 1997).

During the 1990s and 2000s neo-liberal policy framing contributed to the downturn of the feminist agenda

Instead of a formal Women's Budget Statement, the Minister Assisting the Prime Minister for the Status of Women set the women's policy framework under the new government in a policy statement called *More Choice for Women* (Australian Government 1996). In an environment of spending cuts and privatisation of government activities, a new policy and funding initiative to benefit women was announced. The A$1 billion Family Tax Benefit delivered benefits to families with children through the tax system. Considerable detail of the impact of this budget initiative on different types of families was provided and showed that male breadwinner families with children and a full-time carer would benefit the most, rather than families with both parents working or single parents. This policy was criticised by feminist commentators as a 'return to the white picket fence' for women.

During the 1990s and 2000s neo-liberal policy framing contributed to the downturn of the feminist agenda, including a shift 'in the dominant discourse away from an equal opportunity discourse legitimising the welfare state towards (neoliberal) discourses of choice prioritising market freedoms' (Sawer 2007: 39). This neo-liberal discourse positioned feminists as a self-interested elite and delegitimised the advocacy work of public interest groups. Prime Minister John Howard claimed that he governed 'for the mainstream'. Also, as the public sector adopted private sector models, policy expertise, including gender expertise, began to be contracted out. The budget for the Office of the Status of Women was cut by around 40 per cent and women's units across departments were abolished, as were intergovernmental bodies. Importantly, by 2004 the OSW, established in 1974, was demoted from the Department of Prime Minister and Cabinet and relocated as the 'Office for Women' in the Department of Family and Community Services, thus re-positioning women's issues under family policy and programmes (Sawer 2007; Maddison and Partridge 2007). The positive context for the femocrats had disappeared.

Within government, policy-making also became more centralised and there was less consultation

with community-based groups. By the mid-1990s the women's movement was also becoming less visible and less effective as a political base for feminist initiatives in government (Sawer 2007). It had entered a new defensive phase. For over a decade, women's organisations were excluded from the policy-making arena. In 2006 the CEDAW Committee called for 'increased attention in existing consultative forums and other mechanisms of control and partnership to the consistent implementation of the Convention in all states and territories' (Committee on the Elimination of Discrimination against Women 2006: 2).

Nevertheless, in its second year of office (1997–98) the Howard government published its own version of a Women's Budget Statement in the form of a ministerial statement released with the budget papers, entitled 'Our Commitment to Women 1997–98'. This title was changed on both of the statements released in the next two years, first to 'Maintaining our Commitment to Women 1998–99' and then 'Strengthening our Commitment to Women 1999–2000'. These documents were increasingly statements promoting the government's policy initiatives, and the inclusion of figures for revenue and expenditure became scarcer. The Office of the Status of Women (soon to become the Office of Women) was largely responsible for their content. Departments were no longer required to provide a published assessment of their policy and budget impacts on men and women in the manner of the first phase and the Treasury did not provide detailed figures.

In the three-year period 2001–04 the publication was again renamed the Women's Budget Statement and it continued to be published as a ministerial statement with the budget papers, although maintaining its format of announcing policy initiatives with little analysis of budgetary impacts. The Women's Budget Statements of the Howard government provide insights into budgets and policies promoted to women by a government with an articulated neo-liberal economic agenda and a socially conservative social agenda. The announcement of the Baby Bonus, paid on the birth of a child, in the 2002–03 Women's Budget Statement illustrates this point. The budget papers indicate that it is a significant budget allocation of an estimated A$12 million in 2002–03 and A$47.1 million over five years (Australian Government 2002) in the context of a macro-economic strategy of a budget surplus. Box 2 summarises the evolution of the Baby Bonus under the Howard government 2002–07 and the Labor government 2007–13. The conservative government's treatment of women's unpaid labour can be characterised as a policy of familialisation. In contrast, the return of the Labor government in 2007 placed women's reproductive labour in a de-familialisation policy framework. Familialisation policies reflect male breadwinner gender values by assuming that the care of children remains the responsibility of the family (and specifically mothers). De-familialisation policies are aimed at relieving women of some of their care responsibilities so that they can participate in paid work.

After the Howard government was re-elected for a third term in 2004, the Women's Budget Statement title, and its format and relationship to the budget process changed again. Under the new title, 'What the Government is Doing for Women 2005–06', the Howard government ended any association with the Women's Budget Statement concept and the commitment to gender responsive budgeting. When the Labor opposition accused the government of forgetting women by not bothering to put out a Women's Budget Statement

Achievements

In the second phase, the achievements of the Women's Budget Statement were limited, as the gender analysis and the links to the budgetary decision-making processes were reduced. However, the publication of the statements during budget time did have some value. They:

- Kept visible the idea that policies and budgets had important impacts on women and that the impacts were not restricted to specifically targeted programmes.
- Demonstrated an understanding by the government of the importance of developing policy and budgetary initiatives that recognised women's responsibility for unpaid care work.
- Contributed to transparency and accountability of the government's policy commitments to women. and,
- Gave recognition to women as a political constituency.

in 2004, the then Minister for the Status of Women responded in a media statement:

> I made a conscious decision not to release a Women's Budget Statement. Instead I used a more modern, user-friendly post-Budget publication outlining the Australian Government's achievements for women. These changes will ensure that the Government communicates with women in a more up-to-date and accessible way (Patterson 2004).

Later, in an address to the Australian Institute of Families in February 2005, the minister announced the implementation of the government's 2004 election commitment to introduce a Family Impact Statement to analyse the impact of new policies on families. The analysis of the impact of policies and budgets on gender equality commitments would prove more difficult with women subsumed into the family.

In the final year of the Howard government the substantially reduced 12-page *Women 2006–07 Budget Information* was published, indicating a further transition to a statement of policy initiatives. By the end of the Howard government the Women's Budget Statement had morphed into a practical resource for a wider audience. In its last two years the government provided a package called the 'Women's Budget Kit' that included a variety of documents and media releases. It confirmed what many commentators had noted for some time (Sawer 2002: 51), namely that over time the Women's Budget Statement had become more of an exercise in government self-justification of its policies and less of an analysis of the budget from a gender perspective; a compilation of the budget initiatives than a strategy for engaging with budget decision-making.

However, the Women's Budget Statements did indicate policy pathways favoured by a particular government. Analysis of the statements within the Women's Budget Statements issued under the Liberal–National Coalition Government reveals a tendency towards a familialisation approach, reflecting traditional male breadwinner gender values by assuming that the care of children remains the responsibility of the family (and specifically mothers). An alternative policy approach would increase gender equity by relieving women of some of their care responsibilities so that they could participate in paid work (the de-familialisation approach) (see Box 4).

During the second phase, policy costing was first used in campaigns to influence policy and budgeting decisions. The Human Rights and Equal Opportunity Commission's costing of a universal minimum rate for the paid parental leave scheme in 2002 had a long-lasting influence, which ultimately led Labor to adopt a similar scheme in 2011. A similar exercise concerned the costs of domestic violence to the Australian economy. This study followed an event around the 2002 budget where the government had re-allocated $10.1 million in underspent funds from its 'Partnerships against domestic violence program' to fund an anti-terrorism public information

Box 2. Familialisation policy approaches: the case of the Baby Bonus and the Family Tax Initiative

A key component of the women's policy of John Howard's government (1996–2007) was a refundable tax offset payment for women who left the workforce, on the birth of the first child (later extended to subsequent children). Known as the Baby Bonus, this tax refund was announced in the 2002–03 Women's Budget Statement:

> Every year for up to five years, a parent will be able to claim up to $2500 of the tax payable on their income earned in the year prior to the birth of a child. A minimum annual benefit of A$500 will be available to parents with annual incomes of A$25,000 or less. Parents returning to work will still be eligible for the Baby Bonus, but the entitlement

(continued)

> will be reduced in proportion to the income earned (Australian Government 2002: 6–7).

The Baby Bonus was introduced in the context of the government's concern about the falling birth rate. The Treasurer, in a speech in parliament in 2004, urged families to have three children, 'one for Mum, one for Dad and one for the country'.

In its decision to introduce this policy the government had rejected lobbying for a national paid parental leave (PPL) policy and the recommendation in 2002 by the Human Rights and Equal Opportunity Commission to implement a universal scheme of 14 weeks paid maternity leave, at a flat minimum rate to encourage women's attachment to the labour force and at less cost than the fully implemented Baby Bonus (HREOC 2002: xii).

The Family Tax Benefit, introduced in 1997, was a precursor to the Baby Bonus. It provided assistance to families with children, but with additional assistance to families with a breadwinner and a full-time carer. That is, the combined Family Tax Benefit resulted in higher payments to families with children who were single-income couple families than single parent families or dual-income couple families. The 1998–99 Women's Budget Statement argued that women are such a diverse group they required a range of policies to meet their needs (Australian Government 1998: 1).

The Baby Bonus was incorporated into a new maternity payment in the election year of 2004–05, although the term 'Baby Bonus' stuck. The Maternity Payment was a universal re-imbursement of A$3000, which increased to A$4000 in 2006 and A$5000 in 2008. It was paid as a lump sum, usually to the mother, on the birth of each child. The Family Tax Benefit was also substantially increased so that total government assistance to families with children was about 12 per cent of the federal budget in 2004 (Hill 2006: 2).

The 'Budget Highlights for Women 2004–05' stated:

> [Women] provide the majority of care in the family situation. A central challenge for women is to achieve a quality balance between their work and caring roles. We have invested substantial resources ... to better enable women to meet this challenge and to exercise choice (Australian Government 2004: 2).

However the impact of the family assistance on women did not encourage gender equality in care and paid work. Key aspects of the Howard government's approach contained financial incentives that entrenched women's primary responsibility for the care of children and their status as secondary income earners reflecting male breadwinner gender values and exemplifying familialisation. The Baby Bonus (and its replacement Maternity Allowance) did not facilitate women's attachment to the labour force, Both the Baby Bonus and the Family Tax Benefit, with its higher payment to families with a breadwinner and a full-time carer, were criticised for prioritising women's role as carer over worker.

kit, which included a fridge magnet mailed to every household (Summers 2003: 93). With the funding of the government's domestic violence programmes under threat the Office for Women commissioned consultants to assess the costs of domestic violence to the Australian economy. In its report, Access Economics (2004) estimated the annual cost of domestic violence at A$8 billion. Civil society groups and the Office for Women used this gender budget analysis in successful campaigns for further funding of domestic violence programmes, and it was announced in subsequent Women's Budget Statements. Such examples illustrate the increasing availability of rigorous gender budget analysis and its use in policy advocacy. The Women's Budget Statement, however, increasingly became a statement of budget initiatives that were identified as positively impacting on women, and the gender budget analysis was found elsewhere.

Lessons

The lessons for the sustainability of the Women's Budget Statement are as follows:

- The change to a conservative government in Australia demonstrated the significance of the political complexion of the government in office at a particular time for the Women's Budget Statement. Conservative governments are likely to be less supportive of gender equality and at times this will reduce the likelihood that a gender perspective in the budget will be a priority.
- The trend that had been emerging under the Labor government in the first phase for the Women's Budget Statement to become primarily an advertisement for the government's policies on women became much stronger under the Liberal/National coalition government.
- The reduced use of actual budgetary figures clearly demonstrated that without these the potential value of Women's Budget Statements was greatly reduced.
- In this phase, the women's machinery of government and women parliamentarians missed the opportunity to engage with budgetary reforms such as the shift to performance budgeting (output and outcome budgeting). This contributed to the invisibility of the budget's impact on women and gender equality in the mainstream budget papers.
- Resource cuts and the renaming and relocation of the office responsible for women's policy co-ordination (the Office for Women) from the Department of the Prime Minister and Cabinet to the Department of Families and Community Services was an institutional change that undermined the capacity and authority of the women's machinery of government in the budget process.
- Policy costing plays an important role in campaigns to change policy and budgetary decision-making and priorities.
- The delegitimation of women-focused institutions and NGOs under neo-liberal discourses reduced the capacity of civil society to contest the gender impacts of policies and budgets.

4. Phase 3: Rudd and Gillard Labor Governments 2007–2013

After 12 years of conservative federal government a social democratic Labor government came to power in late 2007, with Kevin Rudd as Prime Minister. Within a short time budgetary politics and strategies dramatically changed as a result of the global economic and financial crisis. To address the challenges of the crisis the government initiated a significant economic and financial intervention, which included guaranteeing all bank deposits, a temporary ban on short selling, and a Keynesian-styled strategy of targeted job creation programmes, spending on infrastructure and cash payments to individuals. The Australian economy underpinned by a resources boom and thriving exports to India and China, recorded strong economic growth and low unemployment. The Organisation of Economic Co-operation and Development (OECD) observes that '[t]he Australian economy has been one of the most resilient in the OECD during the global economic and financial crisis' (2010: 2).

The political situation was less stable. In July 2010 Julia Gillard became Australia's first woman prime minister, replacing Kevin Rudd. Soon afterwards, in October 2010, a national election was held, resulting in a 'hung' parliament with no political party able to command a majority in its own right. However, the Labor Party won government after gaining support from independent members of parliament and the Greens Party, thus forming the first minority government for 70 years. Months before the September 2013 federal election, Mr Rudd successfully campaigned to be installed again as leader of the Labor Party and Prime Minister.

Some institutional changes paved the way for a more positive context for the Women's Budget Statement. When the Labor government submitted its CEDAW report in 2008, seven months into its first term of office, it reported on a number of measures to demonstrate its commitment to the 'principles of equality and non-discrimination and to improving the lives of Australian women' (Australian Government 2008: 1). These included the appointment of a minister with full ministerial responsibilities for women's issues (the Minister for the Status of Women), ratification of the Optional Protocol to CEDAW, a review of the effectiveness of the Commonwealth Sex Discrimination Act 1984 and policies to address the concerns of the CEDAW Committee in its 2006 report.

The Labor government also undertook a review of the National Women's Secretariats representing the views of selective NGOs. They were renamed National Women's Alliances, a step that signalled a new direction in forming collaborative relationships between women's organisations and the government, with an emphasis on information sharing, advocacy, and policy advice and analysis on women's issues. In 2010, after an extensive consultation, the Australian Government funded six National Women's Alliances by the amount of A$2 million over three years. This included, for the first time, representation of Indigenous women under their own National Women's Alliance (Australian Government 2011).

In 2008, in its first budget, the Rudd Labor Government reinstated a form of the Women's Budget Statement. In a joint statement Prime Minister Rudd and the Minister for the Status of Women, Tanya Plibersek, acknowledged women's diverse contribution and the need for policies to assist in balancing these different spheres:

> The Government values the contribution Australian women make in our workplaces, homes and communities across the country. With this Budget women will share more equally in Australia's prosperity ...
>
> The 2008–09 Women's Budget Statement highlights measures in the Budget that will assist women and their families (Australian Government 2008: foreword).

In the following year, the 2009–10, the Women's Budget Statement pointed to 'a more rigorous and

informative women's budget process'. It noted that Australia had been a leader in assessing the different impacts of policies and programmes on women and men, and that analysing the different effects of policies on different groups ensures that 'social and economic policy is well targeted and delivered equitably' (Australian Government 2009: foreword). In compiling the 2009–10 Women's Budget Statement the Office for Women met with some success in getting senior officers of departments to provide improved assessments of the impact of their budget and policies. Departments provided some details of the initiatives being considered and the draft Women's Budget Statement was cleared at senior levels of the Department of Prime Minister and Cabinet and Treasury and Finance.

The Rudd and Gillard Labor governments published Women's Budget Statements with some improved gender analyses over the period 2008 to 2013. Statistics were provided on some of the gender gaps that need addressing. For example, as shown in Box 3, the federal government's 2010–11 Women's Budget Statement identified challenges to gender equality including women being stretched between paid work and caring obligations, less secure retirement, the over-representation of single-women-headed families among jobless families with children, and men being locked out of caring roles because of the emphasis on the male breadwinner role (Australian Government 2010: 7). Discussions took place on the rationale and aims of major policies and funding along with details of initiatives and progress on implementation. The discussions about the revenue side of the budget highlighted women's unpaid work and the problem of maintaining women's attachment to the labour force in the face of care responsibilities.

Significantly, Women's Budget Statements published by Labor from 2008 indicate a shift away from the discourse of choice to the discourse of gender equality. The 2011–12 Women's Budget Statement explicitly identified gender equality as an important goal of government budget and policies, justifying it on its social and economic benefits:

> The Australian Government is committed to achieving gender equality … [which] will not only benefit individual women and men, but also enhance social and economic participation. This is integral to boosting Australia's long-term prosperity and ensuring a strong economy now and into the future (Australian Government 2011: 3).

Box 3. Identifying an important gender gap – the costs of caring

The 2011–12 Women's Budget Statement highlighted the cost of caring for women by reporting key research findings:

- The estimated 'opportunity cost' of caring in Australia in 2010 was A$6.5 billion or A$49,818 per carer per annum (Access Economics 2010).
- Women aged 30 years, with two or more children, caring for a child with a disability and whose highest level of education is less than, or equal to, completion of secondary school are expected to earn less than A$100,000 over their working life. Women sharing the same characteristics but without the primary caring responsibility will earn four times that amount over their working life (Nepal et al. 2008: 3).
- While women with post-secondary education also show a difference in individual income earned over their working life, the difference between primary carers and other females is double (about A$400,000 versus A$800,000) as opposed to the four-fold difference observed with those with lower levels of education (ibid).

Source: Australian Government 2011: 20

The emphasis on gender equality was associated with a different policy approach to dealing with women's care responsibilities. A raft of policies were introduced that increased support for women, especially carers, to participate in the labour force indicating a shift to a more de-familialisation policy approach (Box 4).

However, the form of the Women's Budget Statements Labor published each year from 2008 to 2013 remained largely a statement of the government's women's policy initiatives compiled by the Office for Women. The progressive treatment of the paid parental leave scheme

Box 4. A de-familialisation policy approach: the case of the paid parental leave, pay equity and childcare policies

With the election of a Labor government in 2007, references to the Baby Bonus/Maternity Payment largely disappeared in the Women's Budget Statements. However the Baby Bonus remained (albeit reduced) as a payment to women who were not eligible for the paid parental leave payment. The Family Tax Benefit (A and B) was also retained, although the FTB (A) component paid to all families with children increased faster than FTB (B). Along with these changes a number of initiatives reported in the statements reflected the Labor government's re-focusing of assistance to women and families towards supporting mothers in the workforce. These initiatives included:

- Substantial increases in childcare funding.
- New worker protections with the introduction of the Fair Work Act (2009).
- Introduction of a specialist Minimum Wage Panel.
- Introduction of a new National Quality Framework to improve childcare standards.
- Introduction of the first national paid parental leave scheme (see Box 5).
- Government support for a pay equity wage decision that increased wages for social and community service workers.
- Increasing the low income tax offset and the income tax threshold.

The Women's Budget Statements issued under the Labor government from 2007 to 2013 clearly reflected the change under Labor towards a de-familialisation policy approach that emphasised policies to assist women's increased workforce participation.

Sources: Australian Government 2008, 2009, 2010a, 2011, 2012, and 2013

(Box 5) is an example of this approach. Each Women's Budget Statement itemised budget initiatives under policy themes, with varying degrees of funding details and assessments of impacts. The limited details about budget figures made it difficult to assess changes. Figures could be found in other budget documents but this required knowledge of budget documents and research skills.

The emphasis on promoting the government and omitting significant policy and budget downsides, continued. For example, the 2010–11 Women's Budget Statement provided a clear analysis of the gender gaps in aged income support in its discussion of new budget measures to improve superannuation (pension) savings for retirement. This would cost A$2.4 billion over four years and 'benefit women who are overrepresented among lower income earners and who have significantly low superannuation balances' (Australian Government 2010: 2). Illustrating the impact of such changes was a Treasury estimate that an extra A$78,000 in retirement savings would be added to a woman aged 30 now, on full-time average weekly earnings with a broken work pattern. An estimated extra A$108,000 would be added to the retirement savings

Box 5. The Women's Budget Statement's coverage of paid parental leave policy

The Women's Budget Statements from 2009 to 2013 detailed the evolution of Labor's paid parental leave (PPL) scheme including its rationale, aims and detailed arrangements as well as modifications over time.

Women's Budget Statement 2009–10

The government announced a provision of A$731 million over five years for a comprehensive PPL scheme. The Women's Budget Statement outlined the scheme in some detail placing considerable emphasis on the inequitable distribution of existing PPL schemes amongst women.

Women's Budget Statement 2010–11

The Government announced that from 1 January 2011 it would deliver Australia's first national PPL scheme. The stated aims were to:

- Give babies the best start in life and give parents more time to stay at home to care for their baby.
- Support women to maintain their connection to the workforce.
- Boost workforce participation.
- Give parents more options to balance work and family life.
- Help employers retain skilled and experienced workers.

The stated rationales were:

- Currently only half of Australian women have access to PPL.
- Currently available provisions are inequitable (less than a quarter of low-paid women have PPL compared to 70 per cent of high income earners).
- Under the new PPL casual and part-time workers will be eligible for the first time.

The details outlined were:

- Generally it will be mothers who benefit.
- However the scheme will be flexible to enable whichever parent is the primary carer to receive the PPL payment.
- The government has committed over A$1 billion over the next four years.

Women's Budget Statement 2011–12

The Australian Government announced it would also provide eligible working fathers or partners (including same sex and de facto partners) with two weeks paid paternity leave in the amount of the national minimum wage of A$570 a week in 2010–11.

The rationale provided for this change was that it would enhance gender equality by helping to embed paternity leave as a normal

(continued)

aspect of work and family life and send a signal to employers and colleagues that a father's role in caring for babies is important.

The extension of the PPL scheme to fathers was estimated to cost A$188.5 million over five years (2010–11 to 2014–15).

To ensure the smooth delivery of the first PPL scheme for Australian fathers, it would begin on 1 January 2013 instead of 1 July 2012.

Women's Budget Statement 2012-13

In the 2012/13 Women's Statement the government announced that more than 160,000 families had received PPL payments since its introduction in 2011.

From 2013 eligible families can access up to 20 weeks of combined payments of PPL and 'Dad and Partner Pay' from the government.

Women's Budget Statement 2013–14

In the Women's Budget Highlights the government announced that since its introduction in 2011, over 280,000 working parents have benefitted from PPL with 95 per cent of women having access to it.

This Budget included a change to the work test rules so that more women can access PPL when they have another baby soon after their previous one, estimated to benefit around 1,300 working parents.

of the same woman without a broken work pattern (Australian Government 2010: 3). Such a gender analysis of a budgetary change is valuable. However, the fact that the government would forgo around A$20 billion a year in tax concessions for retirement savings, or 'tax expenditures' that primarily benefit high income men, was not addressed.

The Rudd–Gillard Government's re-branding of the Women's Budget Statement as a budget paper in its early years of office highlights the difficulties of doing a rigorous gender analysis at the same time as the main annual economic announcement. It involves a large resourcing effort, as everything has to be double checked and signed off by the relevant heads of department and ministers in a short space of time.

Apart from the lack of rigour of its gender analysis several other factors continue to work against the Women's Budget Statement being a mechanism for influencing budgetary decision-making. Paramount is the fact that the Women's Budget Statement process is not integrated into the budget planning and decision-making processes in any formal way. It is put together at the end of the budget cycle. Also, the national women's alliances have not played an active role.

The Labor Government did not re-establish the Office for Women in the policy co-ordination Department of the Prime Minister and the Cabinet, which arguably would make it easier to integrate the Women's Budget Statement into the budget cycle and influence budget decision-making. In 2012 and 2013 the document was produced under a new Minister for the Status of Women (the third in four years) under the title 'Women's Statement: Achievements and Budget Measures' without the logo of a budget paper.

Understandably, governments prefer announcing their policy initiatives rather than drawing attention to what they have not done. Under the Labor governments in the period 2007–13, Women's Budget Statements continued the trend that had emerged under the previous Coalition government to primarily focus on outlining the government's policy achievements for women.

However, as noted above, improvements were made under Labor that demonstrate the flexibility of the Women's Budget Statement model and provide a foundation for making it an effective component of a broader gender responsive budgeting strategy.

Achievements

Specific achievements of this phase include:

- Restoration of the 'Women's Budget Statement' terminology in the years 2008, 2009, 2010 and 2011. (However, in 2012 and 2013 the government reverted to the less formal title of Women's Budget Highlights).
- These documents more clearly identifiable as budget related but in most years they were more comprehensive statements of policies and initiatives.
- There were aspects of Labor's Women's Budget Statements that clearly contributed to a better gender analysis, such as identifying gender gaps and continuing paid and unpaid work challenges.
- Gender equality was re-instated as an explicit goal of government policies and budgets.
- These Women's Budget Statements highlighted the importance of unpaid care work and the different policy approaches to dealing with women's responsibility for it.

Lessons

There are several lessons that can be distilled from the most recent six years of the Australian Government's Gender Responsive Budgeting initiative:

- The continuing production of a Women's Budget Statement, in one form or another, by successive Australian governments after almost 30 years demonstrates that women are now recognised as a political constituency. Senior politicians of all political complexions see the value in informing women about the government's policies.
- The Women's Budget Statement has a key function in providing an opportunity for the government to make, or reinforce, important policy announcements and to highlight the range of initiatives it funds that impact positively on women and gender equality. The annual launches of the Women's Budget Statement are well attended by parliamentarians each year.
- The restoration of a more detailed Women's Budget Statement at the national level reflects the importance that particular politicians ascribed to it within the Labor Government. The commitment of two different prime ministers, two different ministers for the status of women and other ministers to the release of an annual Women's Budget Statement in the absence of a legislative obligation for doing so (such as in South Korea) has been critical it's continuity.

(continued)

- While the Women's Budget Statements still aspire to provide gender analysis of the budget's impacts they also illustrate that governments continue to focus on their policy and funding announcements and to omit details of budgetary changes over time and other evidence that would constitute criticism.
- There is tension between budgetary analysis and budget and policy announcements. The more the emphasis is on a rigorous gender analysis the less likely the Women's Budget Statement will survive as a budget paper.
- The evolution of the Women's Budget Statement shows that it has been difficult for it to impact on budgetary decision-making processes and priorities. The statement does report on planned new policies, programmes and funding for the forthcoming year but it has been difficult to integrate the Women's Budget Statement processes into the budget cycle to influence decision-making processes.
- The women's machinery of government has been central in the production of the statements although the key treasury/finance departments have not.
- Although the women's movement has supported these statements, its capacity to use them to contest budgetary and policy making processes has continued to be limited.
- In spite of the continued publication of Women's Budget Statements, an analysis of parliamentary debates (Hansard) reveals that these documents receive very little attention either in budget debates or in the daily Question Time (when the opposition puts questions to the government), suggesting limited engagement by parliament.
- However, it was again demonstrated during this period that the political complexion of the government greatly influences the policy approaches emphasised in the Women's Budget Statement.
- An understanding of unpaid care work and its gender impacts can be consistently highlighted through the Women's Budget Statement.

5. Conclusions and Recommendations

5.1 Conclusions

Gender responsive budget initiatives aspire to provide a gender analysis of the impact of policies funded by the budget and to influence the budgetary decision-making processes. The annual publication of a gender budget statement by government is a vital component of any GRB initiative. Australia, by making the Women's Budget Statement the centrepiece of its GRB initiative, has made important, although uneven, progress over its 30-year history.

The Women's Budget Statement has contributed to gender mainstreaming. It has raised awareness that economic policy in particular has differential gender (intersected with age, socioeconomic class, race, location) impacts. The Australian versions of gender responsive budget statements have been wide in their scope and have been very successful in going beyond gender specific expenditures to include recognition of the importance of the gender impacts of general or mainstream expenditures as well as taxation. This understanding is increasingly being built into major government policy reviews. For example, The Review of Australia's Future Tax System (Australian Government 2010b), established under the Rudd Labor Government, detailed in depth the different impacts on women and men of the age pension tax-transfer system and these were reflected in the 2009–10 Women's Budget Statement.

The Women's Budget Statement has contributed to the accountability of the different governments for their commitments to women and gender equality. The inclusion of the unpaid care economy in these documents along with the different policy approaches for accommodating women's paid and unpaid activities has facilitated accountability. There is tension, however, between the options of providing broad policy outlines and initiatives and giving detailed budgetary figures indicating changes over time and other information that would increase the rigor of the analysis for ensuring accountability. The Women's Budget Statement primarily reflects the former option.

A more rigorous gender analysis of budgets and policies can be developed by civil society groups by starting with the Women's Budget Statement and cross referencing it with the mainstream budget documents and the annual departmental report of performance. At a fundamental level, governments have to be actively held to account for their commitments and in this process the Women's Budget Statement has not been widely used as it might be.

The Women's Budget Statement has generally been unsuccessful in directly changing budgetary decision-making processes and priorities. It is not fully integrated across the budget cycle. Decisions on spending and taxation proposals have already been made by the time the Women's Budget Statement is compiled. Integrating the Women's Budget Statement into the budget decision-making cycle would require more resources and greater political commitment. Furthermore the macroeconomic policy context may mean there are slim gains in doing so. A better strategy may be enhancing Women's Budget Statement capacity to indirectly influence policies and budgets to impact positively on gender equality by improving it as an accountability mechanism. Above all, no single mechanism can achieve gender responsive budgets. The Women's Budget Statement needs to be nested into a wide-ranging approach to policy and budgetary change.

5.2 A brief postscript

In the federal election that took place in September 2013 a Liberal/National Coalition government regained office after 6 years in Opposition. The Cabinet appointed by Prime Minister Tony Abbott contained only one woman – an announcement that was severely criticised by feminists as well as by a number of prominent women within the Liberal Party itself. The Prime Minister himself took responsibility for 'women's policies and programs'. The Office for Women has been moved back to the Department of the Prime Minister and Cabinet – a move that could potentially give it a greater co-ordinating oversight role in policy

and budgets. It is unclear what the future of the Women's Budget Statement will be under the new arrangements.

5.3 Recommendations

1. The Australian Women's Budget Statement should be maintained as part of government accountability for its gender equality commitments. Government, parliament and civil society develop strategies for raising its profile.
2. The Women's Budget Statement should be seen as one component of a broader and interconnected strategy of developing gender-budget analyses and influencing budgetary decision-making processes and priorities in order to reduce persistent gender inequalities. Other strategies include (but are not limited to) civil society advocacy, rigorous gender analyses of policies and budgets inside and outside government, actions by gender focused institutions of parliament (in Australia the closest example is the Parliamentary Group on Population and Development) and the implementation of international protocols such as CEDAW and those of the International Labour Organization (ILO) and UN. Links between the different components should be enhanced where possible.
3. A regular review of the Women's Budget Statement should be undertaken by a group of stakeholder representatives in order to examine its objectives and how to effectively achieve them. Such a review might consider issues such as the format, accessibility and audience, impacts on women versus gender impacts, research of international good practices and how to ensure a balance between the analytical, technical and political dimensions of gender responsive budgeting strategies.
4. The gender mainstreaming conceptual underpinnings of the Women's Budget Statement should be reviewed to explore how it might be developed to include human rights and capabilities approaches to gender responsive budgeting. In particular, the human rights and capabilities approaches should be examined for their potential to assess the impact of policy and budget initiatives on Aboriginal women and men and other disadvantaged groups.
5. The Women's Budget Statement processes should start earlier in the budget cycle and seek to engage with key budget committees to enhance its capacity as an accountability mechanism and to influence budgetary decision-making processes.
6. The Women's Budget Statement should be understood, and promoted, as one of several relevant documents of the budget's impact on gender equality. These include the mainstream budget papers, the annual reports of departments (in Australia the annual agency reports provide performance data of programme outcomes) and government commissioned gender disaggregated research on policy costing evaluations. The Women's Budget Statement should draw on these documents and analyses to highlight gender gaps and budget impacts and note them as key sources of information and assessments in its endnotes and as key references.
7. Strategies should be developed to increase the engagement of civil society with the Women's Budget Statement. This could include training for various stakeholders in gender budget analysis, sharing of ideas and engagement and support for the six National Women's Alliances to make the Women's Budget Statement part of their strategies.
8. Gender equality should be an explicit outcome that policies and budgets seek to achieve and the Women's Budget Statement should report on persistent gender gaps, policy and funding challenges and progress towards gender equality.
9. The Women's Budget Statement should provide budgetary figures, in a meaningful way, so that there is sufficient information to assess increases, decreases, and unchanged or funding switches over time.
10. Stakeholders need to recognise that a government's macroeconomic policy shapes policies and funding for improvements in gender equality. The Women's Budget Statement should promote an assessment of the gender impact of the macroeconomic policy settings.

Notes

[1] The authors wish to thank Monica Costa for her contribution to an earlier publication that informs this paper: Sharp, R and M Costa (2011) 'Gender responsive budgeting in the Asia Pacific region, Commonwealth of Australia'. www.unisa.edu.au/genderbudgets

[2] The last state and territory level Women's Budget Statement was published in the 2007–08 Australian Capital Territory's budget papers (Australian Capital Territory 2007). This Women's Budget Statement 'outlines the various ways in which the ACT Government is delivering on its commitment to advance the status of women and girls, and provides an opportunity to highlight achievements across ACT Government agencies against the following six key themes of the ACT Women's Plan:

- Representation and recognition;
- Good health and wellbeing;
- Responsive housing;
- Safe inclusive communities;
- Economic security and opportunities; and,
- Flexible education and training.'

[3] The term 'Women's Budget Statement' will be used in this paper when discussing the Australian experience. In practice it equates to the generic term 'gender budget statement'. However, while 'Women's Budget Statement' has been the most common title for the document, it should be noted that the name has varied somewhat from year to year.

[4] At the federal level of government the Sex Discrimination Commissioner, located within the Australian Human Rights Commission (AHRC), has responsibility for the Sex Discrimination Act 1984. This Act was amended in 2011 and reported on in the Women's Budget Statement 2012–13. The work of the women's machinery is complemented by equal opportunity Acts, or anti-discrimination legislation, at the national, state and territory levels. There is a national statutory authority, the Equal Opportunity for Women in the Workplace Agency (previously called the Affirmative Action in the Workplace Agency), which administers the Equal Opportunity for Women in the Workplace Act 1999. There is also an Age Discrimination Commissioner within the AHRC.

[5] Such a project would have required information about the initiative to be presented in the Budget Call Circular from the Department of Treasury during the budget formulation phase, although there is no direct evidence that this happened at the federal level. In South Australia such information was included in the Budget Call Circular for the initial women's budgets.

[6] It should be noted that many of the lessons from the first phase of the Australian Women's Budget Statement have been reported elsewhere and are similar to lessons reported in other countries (see Sharp and Broomhill 1990, 2002; Sawer 2002; ILO 2003; Budlender 2002, 2012).

Bibliography

Access Economics (2004) *The Cost of Domestic Violence to the Australian Economy.* Commissioned research by the Office for Women. www.fahcsia.gov.au/our-responsibilities/women/publications-articles/reducing-violence/the-cost-of-domestic-violence-to-the-australian-economy (accessed 2nd September 2013).

Access Economics (2010) *The Economic Value of Informal Care in 2010.* Report prepared for Carers Australia, Canberra.

Australian Capital Territory (2007) *Women's Budget Statement 2007-08*. Budget Paper No.3 ACT. Canberra. Available at: http://www.treasury.act.gov.au/budget/budget_2007/files/paper3/17womens.pdf (accessed 8 .10.13)

Australian Government (1984) *Women's Budget Program: An Assessment of the Impact on Women of the 1984–85 Budget*, AGPS, Canberra.

Australian Government (1985) *Women's Budget Program: An Assessment of the Impact on Women of the 1985–86 Budget*, AGPS, Canberra.

Australian Government (1986) *Women's Budget Program: An Assessment of the Impact on Women of the 1986–87 Budget*, AGPS, Canberra.

Australian Government (1987) *Women's Budget Statement 1987–88*, AGPS, Canberra.

Australian Government (1988) *Women's Budget Statement 1988–89*, AGPS, Canberra.

Australian Government (1989) *Women's Budget Statement 1989–90*, AGPS, Canberra.

Australian Government (1990) *Women's Budget Statement 1990–91*, AGPS, Canberra.

Australian Government (1991) *Women's Budget Statement 1991–92*, AGPS, Canberra.

Australian Government (1992) *Women's Budget Statement 1992–93*, AGPS, Canberra.

Australian Government (1993) *Women's Budget Statement 1993–94*, AGPS, Canberra.

Australian Government (1994) *Women's Budget Statement 1994–95*, AGPS, Canberra.

Australian Government (1995) *Women's Budget Statement 1995–96*, AGPS, Canberra.

Australian Government (1996) *More Choice for Women*, AGPS, Canberra.

Australian Government (1997) *Our Commitment to Women*, AGPS, Canberra, available at: www.budget.gov.au/1997-98/oswourco.asp (accessed 1 September 2013).

Australian Government (1998) *Maintaining Our Commitment to Women*, AGPS, Canberra, available at: www.budget.gov.au/1998-99/women/Final.pdf (accessed 1 September 2013).

Australian Government (2000) *Strengthening Our Commitment to Women*, AGPS, Canberra, available at: www.budget.gov.au/2000-01/minst/women.htm (accessed 1 September 2013).

Australian Government (2001) *Women's Budget Statement 2001–02*, Department of the Prime Minister and Cabinet, Canberra, available at: www.budget.gov.au/2002-03/budget_ministerial/OSW/html/osw-01.html (accessed 1 September 2013).

Australian Government (2002) *Women's Budget Statement 2002–03*, AusInfo, Canberra, available at: www.budget.gov.au/2002-03/budget_ministerial/OSW/html/osw_index.html (accessed 1 September 2013).

Australian Government (2003) *Women's Budget Statement 2003–04*, Department of Communications, Information Technology and the Arts, Canberra, available at: www.budget.gov.au/2003-04/ministerial/html/women.htm (accessed 1 September 2013).

Australian Government (2004) *Budget Highlights for Women in 2004–05*, Office for Women, Department of Families, Community Services and Indigenous Affairs, Canberra, available at: www.formerministers.fahcsia.gov.au/6013/budget04_osw/ (accessed 1 September 2013).

Australian Government (2005) *Women's Budget Statement 2005–06*, Office for Women, Department of Families, Housing, Community Services and Indigenous Affairs, Canberra, available at: www.fahcsia.gov.au/our-responsibilities/women/publications-articles/government-international/budget-publications/what-the-australian-government-is-doing-for-women-2005-06 (accessed 1 September 2013).

Australian Government (2006) *What the Australian Government is doing for Women*, Office for Women, Department of Families, Housing, Community Services and Indigenous Affairs, Canberra, available at: www.fahcsia.gov.au/sites/default/files/documents/05_2012/booklet.pdf (accessed 1 September 2013).

Australian Government (2007) *Women and the 2007–08 Budget*, Department of Families, Housing, Community Services and Indigenous Affairs, Canberra.

Australian Government (2008) *Women's Budget Statement 2008–09*, Department of Families, Housing, Community Services and Indigenous Affairs, Canberra, available at: www.fahcsia.gov.au/our-responsibilities/women/publications-articles/government-international/budget-publications/womens-budget-statement-2008-09 (accessed 1 September 2013).

Australian Government (2009) *Women's Budget Statement 2009–10*, Department of Families, Housing, Community Services and Indigenous Affairs, Canberra, available at: www.fahcsia.gov.au/our-responsibilities/women/publications-articles/government-international/budget-publications/2009-women-s-budget-statement (accessed 1 September 2013).

Australian Government (2010) *Women's Budget Statement 2010–11*, Department of Families, Housing, Community Services and Indigenous Affairs, Canberra www.fahcsia.gov.au/our-responsibilities/women/publications-articles/government-international/budget-publications/women-s-budget-statement-2010-11 (accessed 1 September 2013).

Australian Government (2010b) *Australia's Future Tax System: Report to the Treasurer*. Volumes 1 & 2. Canbera: CanPrint.

Australian Government (2011) *Women's Budget Statement 2011–12*, Department of Families, Housing, Community Services and Indigenous Affairs, Canberra, available at: www.fahcsia.gov.au/about-fahcsia/publications-articles/corporate-publications/budget-and-additional-estimates-statements/2011-12-budget/2011-12-womens-budget-statement (accessed 1 September 2013).

Australian Government (2012) *Women's Statement 2012–13*, Department of Families, Housing, Community Services and Indigenous Affairs, Canberra, available at: www.fahcsia.gov.au/our-responsibilities/women/publications-articles/government-international/budget-publications/women-s-statement-2012-achievements-and-budget-measures (accessed 1 September 2013).

Australian Government (2013) *Women's Budget Highlights 2013–14*, Department of Families, Housing, Community Services and Indigenous Affairs, Canberra, available at: www.fahcsia.gov.au/our-responsibilities/women/publications-articles/government-international/women-s-budget-highlights-2013-14 (accessed 1 September 2013).

Budlender, D and R Sharp (2008), *How to do a Gender-sensitive Budget Analysis: Contemporary Research and Analysis*. Australian Agency for International Development, Canberra and the Commonwealth Secretariat, London.

Budlender, D (2002), 'A Profile of Country Activities' in D Budlender, D Elson, G Hewitt and T Mukhopadhyay (eds.) *Gender Budgets Make Cents: Understanding Gender Responsive Budgets*, pp. 131–164. London: Commonwealth Secretariat.

Budlender, D (2012), *South Africa's experience in gender-responsive budgeting*. New York: UN Women.

Committee on the Elimination of Discrimination against Women (CEDAW) (2006), *Concluding Comments of the Committee on the Elimination of Discrimination against Women: Australia Thirty-fourth session (16 January – 3 February 2006)* (CEDAW/C/AUL/CO/5), available at: www.un.org/womenwatch/daw/cedaw/34sess.htm (accessed 30 January 2011).

Hill, E (2006), 'Howard's choice: the ideology and politics of work and family policy 1996–2006', *Australian Review of Public Affairs Digest*. (Online publication) www.australianreview.net/digest/2006/02/hill.html (accessed 3 September 2013).

HREOC (2002), A time to value: proposal for a national paid maternity leave scheme. The Human Rights and Equal Opportunity Commission, Sydney, available at: www.hreoc.gov.au/sex_discrimination/paid_maternity/pml2/index.html (accessed 18 May 2012).

Lake, M (1999), *Getting Equal: The History of Australian Feminism*. St Leonards, NSW: Allen and Unwin.

Maddison, S and E Partridge (2007), *How Well Does Australian Democracy Serve Australian Women?* Democratic Audit of Australia Report 8, School of Social Sciences, Australian National University, Canberra.

Nepal, B, Brown, L, Ranmuthugala, G and Percival, R (2008) *Lifetime Health and Economic Consequences of Caring: Modelling Health and Economic Prospects of Female Carers in Australia.* Report prepared for Carers Australia, Canberra.

OECD (2010), 'Overview', *OECD Economic Survey of Australia*, OECD, available at: www.oecd.org/document/37/0,3746, en_33873108_33873229_46255013_1_1_1_1,00.html (accessed 30 January 2011).

Patterson, K (2004), Minister Assisting the Prime Minister on Women's Issues, *Women Ignored by Latham*. Media release, 14 May.

Sawer, M (1990), *Sisters in Suits: Women and Public Policy in Australia*. Sydney: Allen & Unwin.

Sawer, M (2002), 'Australia: The Mandarin Approach to Gender Budgets' in Debbie Budlender and Guy Hewitt (eds.) *Gender Budget Make More Cents*, pp. 43–64. London: Commonwealth Secretariat.

Sawer, M (2007), 'Australia: The Fall of the Femocrat' in J Outshoorn and J Kantola (eds.) *Changing State Feminism*, pp. 20–40. Hampshire: Palgrave Macmillan.

Sawer, M (2008), *Making Women Count: A History of the Women's Electoral Lobby in Australia*. UNSW Press.

Sharp, R and R Broomhill (1990), 'Women and Government Budgets', *Australian Journal of Social Issues*, 25(1): 1–14.

Sharp, R and R Broomhill (2002), 'Budgeting for Equality: The Australian Experience', *Feminist Economics*, 8(1): 25–47.

Summers, A (2003), *The End of Equality*. Sydney: Random House.

Commonwealth Secretariat
Marlborough House, Pall Mall
London SW1Y 5HX
United Kingdom

thecommonwealth.org

The Commonwealth

Victorian Gender Equality Budget Group – 2020/21 Budget Submission

02 December 2019

Contact: Tanja Kovac, GEN VIC CEO
ceo@genvic.org.au

www.genvic.org.au

Purpose

- To ensure the Victorian Government has access to the expertise of civil society organisations, gender economists and gender responsive budgeting academics to inform the ongoing development of gender responsive budgeting in the State of Victoria.
- To ensure the Victorian Government commitment to gender responsive budgeting withstands budgetary and election cycles.
- To encourage greater transparency and accountability for the impact of the Victorian Budget and economy on men, women and gender diverse people.

Composition

The Gender Equality Budget Group would be a community of practice including:

- Gender Equity Victoria and its members
- Representatives from communities representing diverse and intersectional interests, including gender diverse or LGBTIQ people, Aboriginal and Torres Strait Islander people, culturally and linguistically diverse communities, rural and regional
- Economists and academics specialising in gender responsive budgeting, such as Emeritus Professor Rhonda Sharp and her colleagues at the University of South Australia, along with Professor of Law Miranda Stewart, of the University of Melbourne's Law School and fellow of the Tax and Transfer Policy Institute at the Crawford School of Public Policy, ANU
- Public Policy think tanks with a focus on addressing inequality, such as Per Capita.
- Treasury officials and other departmental representatives.

Workplan of the Gender Equality Budget Group

- To provide gender expertise for the development of core tools to mainstream gender across the budgeting process, including the Victorian adaptation of the UK Women's Budget Group's Women Count: a new resource on gender-responsive budgeting.
- To engage in capacity building across the Department of Treasury, the Office of Women's Equality and other Government Departments and Statutory Agencies on the importance of gender responsive budgeting to women's economic independence and equality.
- To assist in the State of Victoria's gender needs analysis prior to the development of the annual State Budget
- To assist in the production of the State of Victoria's annual Gender Equality Budget Statement
- To host events that explore economic challenges and opportunities for Victorian women and gender diverse people, including hosting A Gender Setting, an annual pre-budget gender equality breakfast designed.
- To produce ad hoc policy papers on economic issues relevant to Victorian women.
- To support independent monitoring and evaluation of the government's GRB approach.

Proposed Budget of the Gender Equality Budget Group

20/21 State Budget Output: ($ million)

	2020-21	*2021-22*	*2022-23*	*2023-24*
Lifting women's productivity through gender responsive budgeting	0.3	0.3	0.22	0.22

Lifting women's productivity through gender responsive budgeting

Under this initiative, economic opportunities to lift the productivity of Victorian women and gender diverse people will be supported by the establishment of a Gender Equality Working Group to support Treasury's gender responsive budgeting. A community of practice, led by Gender Equity Victoria, will produce economic and budgetary resources, undertake capacity building & produce high level economic modelling to benefit the whole community.

Detail	*2020-21*	*2021-22*	*2022-23*	*2023-24*	*Total*
Gender expertise including the production of Victorian adaptation of the UK Women's Budget Group's *Women Count: a new resource on gender-responsive budgeting*	$85,000	$85,000	-	-	$170,000
Capacity building across the Department of Treasury, the Office of Women, other Government Departments and Statutory Agencies on gender responsive budgeting & women's economic independence.	$70,000	$70,000	70,000	70,000	$280,000
Facilitation of a Gender Equality Budget Group, delivering research on economic gender inequality and the productivity of women in Victoria, including hosting the annual *A Gender Setting* event	$150,000	$150,000	$150,000	$150,000	$600,000
TOTAL	$305,000	$305,000	$220,000	$220,000	$1,050,000