

Australia: The mandarin approach to gender budgets

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Table 3: Selected Indicators for Australia

<i>Indicator</i>	<i>Year</i>	<i>Number</i>
Population	2001	19.4m
% of population which is female	2001	50.2
% of population which is urban	1996	86
Gross domestic product (GDP) per capita (US\$)	1999	28,433
Human development index (HDI)	1999	0.936
Gender development index (GDI)	1999	0.935
% of total budget funded by donors	2002	0
% of national parliamentarians who are women	2001	25.3

Introduction

Australia has a federal political system comprising six State governments, two Territory governments, and the Commonwealth (or Federal) government³. This paper describes Australia's experience of gender budgeting at the Federal level, where it was introduced in 1984. It will also highlight experiences at the sub-national level, as State and Territory governments followed the Federal lead.

In 1972 a new Federal government was elected in Australia, with an election commitment to make government more responsive to women. The feminists recruited for this purpose – who became known as 'femocrats' – developed a model of women's policy machinery that emphasised the importance of mainstreaming gender analysis into central policy processes. From the beginning they had a clear perception that mainstream policies, such as tariffs, industry policy and industrial relations, had more impact on women's lives than the

³ In order to avoid confusion, the Commonwealth government of Australia will be referred to as the Federal government where possible.

relatively small programme expenditures on women's or children's services or equity programmes in education and employment. This is not to under-rate the significance of the innovative approach to delivery of women's services and to the development of national policies that the presence of femocrats made possible. However, it was their focus on policy monitoring and policy audit that was most distinctive.

By the mid-1970s the hub of Australian women's policy machinery was situated in the chief policy coordinating arm of the Federal government, the Department of Prime Minister and Cabinet. What became the Office of the Status of Women (OSW) had responsibility for analysis of all Cabinet submissions for gender impact, regardless of the area of government from which they came. Decentralised units of this machinery were established in line departments of government. These were intended to detect and report on gender impact before proposals had reached the stage of a Cabinet submission.

In line with their commitment to mainstreaming, Australian femocrats became increasingly concerned with the need for an effective way to mainstream gender perspectives and gender accountability into budgetary processes. This led to the invention of the women's budget process – most commonly known in Australia as the 'women's budget statement' – which was facilitated by the key location of the OSW. The statement was intended to require government agencies to audit all their activity for its impact on women, not just programmes specifically directed to women. The terms gender budgeting or gender-sensitive budgeting have more recently been used internationally to describe much the same process.

Women's budgeting at the Federal level, and to varying degrees at other levels of government in Australia, played an important role in raising awareness that apparently gender-neutral programmes are not necessarily gender-neutral in impact. Further, this is true of economic as well as social portfolios. Over time, however, the original purpose of the women's budget process became eroded and it became a form of public relations rather than an analytic tool. While it was originally intended to highlight the differential impact on women of 'mainstream' budgetary allocations, as well as to highlight expenditures targeted to women, the latter function had become dominant by the time of its demise. This is one of the dangers of a bureaucratic strategy.

History of the Federal Women's Budget

The women's budget programme was first introduced in time for the 1984 Federal budget. It arose out of discussion at one of the regular meetings of Federal, State and Territory 'women's advisers' (a generic term for the senior feminist policy bureaucrat in each jurisdiction). At first this was generally the head of a policy unit in a Premier's or Prime Minister's Department, but more recently in New South Wales it was the head of the Department for Women. These quarterly meetings were conducted on a frank and informal basis and were a useful forum for pooling ideas and experience and for policy learning, particularly on the part of newly appointed advisers.

On this occasion discussion was initiated by one of the State women's advisers on how to exercise some leverage on 'mainstream' budget expenditures, which were far more important in terms of effect on the social and economic status of women than the relatively small programmes dedicated to improving the position of women. The idea was taken away from this meeting and developed by Anne Summers, newly appointed head of OSW in the Department of Prime Minister and Cabinet. Dr Summers had a background as a founder of Australia's first women's shelter in 1974, as the author of a best-selling feminist history of Australia, as a founder of a successful feminist journal, as a senior political journalist and associate editor of the *Australian Financial Review*, and as president of the Federal parliamentary press gallery.

Cabinet approval for this radical initiative was achieved through the Secretaries' Taskforce on the Status of Women. This was a high-level coordinating mechanism established as a result of a 1983 election commitment and made up of departmental heads. The Labor Party's women's policy had been drafted by a former femocrat, who perceived that inter-departmental coordination on the status of women needed to be conducted at a more senior level to be effective. However, the new body, chaired by the head of the Prime Minister's Department, the most senior bureaucrat in the government, had not yet been given anything to do. Establishment of a cross-portfolio women's budget process was an ideal agenda item. The existence of 'slack resources' was thus an important contribution to policy innovation.

As a consequence of endorsement at this level, Cabinet approved the introduction of a process whereby Federal departments and agencies were required to provide a detailed account of the impact of their

activities on women, to be included in a document circulated by the Prime Minister on budget night. This process greatly enhanced the effectiveness of the token requirement introduced in the 1983 Cabinet Handbook that all Cabinet submissions include a statement indicating their impact on women. In addition to analysis of the impact of existing programmes and policies, departments were expected to identify objectives and mechanisms to improve performance in meeting the needs of women.

The women's budget programme was introduced on a trial basis in about half the government departments in 1984. It was introduced on a full-scale basis covering all departments and portfolio agencies from 1985. A useful feature of the first women's budget, which was later replicated at the State level, was a list of government commitments to women made in the very detailed election policy and an account of progress made in implementing them.

As Cabinet approval had only been received a few weeks before the budget was due to be tabled, the women's budget was produced very quickly. One hiccup was the discovery, on the morning of the budget, that part of a confidential report on a candidate for promotion had mysteriously appeared in place of a footnote in the Social Security contribution. Large numbers of public servants in the Department of Prime Minister and Cabinet had to be employed sticking labels over the offending passage in all the copies so that the women's budget programme could be duly tabled in parliament in the evening.

From 1987 the women's budget programme was renamed the women's budget statement and given more formal status. Once the women's budget covered all Federal government activity it became a very substantial document, averaging about 300 pages until 1994. To make up for the intimidating character of a document aiming to extract detailed accountability from departments, the print run of the full document was reduced from 6,000 to 1,000 copies from 1987. A shorter, illustrated version of 32 pages was published for the use of women's groups.

The women's budget played an important role, particularly in its early years, in educating bureaucrats and sensitising departments to the impact of their policies on women in the community. Public servants had traditionally regarded public administration as gender neutral and had not paid close attention to the gender outcomes of policies or programmes. At the beginning, a number of departments, particularly

the economic departments, believed that because their programmes were addressing the economy as a whole, their impact on men and women would be the same. For example, in 1985 the Department of Industry, Technology and Commerce claimed that because its programmes were intended to enhance Australia's economic performance they "*therefore* equally impact on women and men" (emphasis added). The Department added that its programmes were "not aimed specifically at improving the status of women nor at maintaining or increasing the number of women employed" (OSW, 1985: 200).

Many public servants had never stopped to think that, because of the different roles performed by women and men in the economy and in the family, and the relationship between women's paid and unpaid work, the impact of public policy on them would be different. Because of the high degree of sex-segmentation of the Australian labour market, policies that benefited male employment might do nothing to help women. In fact, up until the 1980s job creation and labour market training programmes rarely benefited women, although female unemployment rates were consistently higher than those for men. Because women performed unpaid roles as primary carers of young, old or disabled family members, they tended to have different work histories from men, to spend more time at home and to be more vulnerable to poverty. The economic contribution of women's unpaid work is now sometimes recorded in satellite national accounts based on time-use surveys (Australian Bureau of Statistics (ABS), 1994), but too often its public policy consequences have been ignored.

The great virtue of the women's budget process was that departments could not escape for long with unsubstantiated claims that their policies and programmes were gender neutral. With the support of the Secretaries' Taskforce, the OSW insisted that supposed neutrality be demonstrated through disaggregated analysis of the effects of policies. This brought home to politicians and bureaucrats that few, if any, programmes and services were in reality gender neutral.

The pilot women's budget in 1984 generally focused on gender-specific services for groups such as war widows, or on the proportion of female clients of any given programme. The Social Security contribution was exceptional in its analysis of why, for example, the Commonwealth Rehabilitation Service had failed to make itself sufficiently accessible to women in the past. This had happened because they did not view unpaid household work as employment for which rehabilitation was appropriate.

As all agencies became accountable for the gender equity of outcomes, more attention was given to reasons for the differential impact of mainstream policies on women. This was important because specific programmes aimed at improving the economic and social status of women in the community constituted only a very small fraction of the overall effect, both positive and negative, of budgetary decisions on women. An analysis of the 1986–87 South Australian women’s budget showed that direct allocations to improve the status of women and girls amounted, on average, to only 0.75 per cent of the budget of the 26 participating agencies.

Breaking Down the Economy by Gender

At the Federal level, as at the State level, it was the economic departments which mounted most resistance to the gender analysis of budgetary allocations. Gender analysis had made fewer inroads into economics than into any other of the social sciences. The struggle with the economic departments was part of the broader struggle to extend the areas where gender analysis was regarded as legitimate.

The Treasury contributions to the women’s budget provided a useful index of gradual inroads made by the demand for disaggregated analysis. In 1985 the Treasury claimed that, because its programmes were aimed at the management of the macro-economy, “their impact on any particular group cannot be readily assessed” (OSW, 1985: 295). This was a bold claim, given the disproportionate dependence of women on public expenditure for employment, services and income support. There have been consistent findings that policies of reducing public expenditure as a proportion of gross domestic product (GDP) have specific impacts on women because of this relationship with the public sector. The repeated claim by the Treasury in women’s budget statements that it was unable to measure the relative burdens and benefits of macroeconomic decisions on the basis of gender became the object of scathing criticism by economists outside government (for example, Outhwaite et al, 1986: 20).

The 1985 Treasury contribution also lacked analysis of the differential impact of the taxation system on men and women, apart from the observation that the dependent spouse rebate “tends to be granted chiefly in respect of women”. At a meeting of women’s desk officers in early 1986 the Treasury representative stated that, because his department provided economic advice rather than administering

policies or programmes, it was, by definition, gender-neutral. He gave as an example the “gender-neutrality of the dependent spouse rebate which is available to women and men”. An OSW representative pointed out that, while this rebate was theoretically available to both women and men, it was not neutral in its impact as it operated as a workforce disincentive to women. The rebate was paid to any man whose wife was engaged full-time in household work on his behalf, regardless of whether or not there were dependent children.

By the time of the 1986 women’s budget, the Treasury was able to state that 97 per cent of claims for the dependent spouse rebate were made by men. However, there was still no discussion of its controversial nature as a form of family unit taxation and as a disincentive for women’s workforce participation. Moreover, the Treasury contribution passed up the opportunity to stress that, apart from this rebate, the Australian taxation system was largely based on the individual as unit of account. This had been the case since the 19th century, when the colonies first introduced their income taxes. It distinguished Australia from many other countries where the use of family unit taxation provided disincentives to women’s workforce participation. The disincentives come from taxing the second earner at the higher marginal rate and depriving them of their own tax-free threshold which recognises the costs of going to work. A taxation system that encourages economic dependency on the part of women is likely to exacerbate the feminisation of poverty.

Increased sensitivity to issues of gender equity – or retreat in the face of a determined women’s desk officer – was seen in the Treasury’s contribution to the 1987 document. At last there was recognition of a point made for ten years in submissions on taxation from women’s organisations: “The Dependent Spouse Rebate is of greater value than the Sole Parent Rebate even though it can be argued that the sole parent who works is liable for child-care costs and does not receive the benefit of domestic duties provided by a dependent spouse”. The dependent spouse rebate was finally removed from the taxation system as a result of a 1993 Federal election commitment and was paid out as a cash benefit to primary carers. A new prime minister elected in 1996 had, however, a long-term commitment to family unit taxation. He increased the tax threshold of taxpayers who had a partner full-time in the home and later provided a tax rebate for mothers who stayed at home full-time after childbirth.

The Department of Industry, Technology and Commerce was one

economic department that became persuaded of the disproportionate impact on women of macroeconomic reform. Considerably less had been spent by government on industry adjustment for the feminised textiles, clothing and footwear industries than for the male-dominated motor vehicle industry. While women, many of whom were migrants, accounted for 65 per cent of clothing workers, men accounted for over 80 per cent of employees in the motor vehicle industry (OSW, 1986: 178–82). A special retraining allowance was announced in 1987 for married women clothing workers who would otherwise have been ineligible on the grounds of their spouse's income.

Mandarin or Missionary Approach?

Anne Summers has described the Australian women's budget as "an example *par excellence* of the mandarin approach to women's policy" (Summers, 1986: 66). In other words, it was a bureaucratic rather than a community-based strategy. Nonetheless the women's budget was made widely available to women's organisations in 1985 and 1986. Defective women's budget reports were singled out in the assessment of ministers presented by a senator at the 1986 National Labour Women's Conference. Otherwise there was little media attention and the information the reports contained was not widely used by women's organisations or by academic experts. As noted, there was a shift in 1987 to a restricted print run of the full document. Apart from the forbidding size and turgidity of the full women's budget document, there were at least three reasons for its neglect by non-governmental organisations (NGOs).

The first reason was the lack of cross-portfolio analysis. In order for the women's budget process to succeed as an awareness-raising exercise, departments had to be given ownership of it. Individual portfolios have always prepared contributions to Australian women's budgets, although in accordance with centrally provided guidelines. This more or less excluded any real analysis of the cumulative impact of decisions across different portfolios. Australia has many community-based bodies which are publicly funded to perform representational and advocacy work on behalf of sections of the community that are poorly represented through parliaments, such as women. These bodies have often been more effective in identifying cross-portfolio impacts on their constituencies. The Women's Electoral Lobby, the Australian Council of Social Service or the National Council of Single Mothers and their Children have often been quick to pin-point the cumulative

impact of cost-cutting exercises and the interaction of social security and taxation provisions in creating poverty traps.

A second reason for neglect was the women's budget's weakness in recording new budget decisions impacting on women. In recent years many decisions on the revenue side of the budget have been made by the Expenditure Review Committee of Cabinet only at the very last minute, after some testing of their political sensitivity through selective leaks. Because of this, and because of the intense time pressures of the whole budget process, women's desk officers often found out about decisions too late to include them. This pattern was also a reflection of the continuing tendency to allocate the women's budget responsibility at an insufficiently senior level. This contributed to the weakness of women's budgets in providing analysis of decisions made on the revenue side, as contrasted with the expenditure side of the budget.

Examples of 1986 budget decisions made too late to appear in the women's budget include wage discounting disproportionately impacting on low wage women; increased indirect tax on household items; a 25 per cent cut to the Human Rights Commission; and the loss of the Special Broadcasting Service. The last decision particularly affected migrant women at home and was eventually overturned after a successful campaign. Other 1986 decisions that got into the women's budget, but too late for gender analysis, included an up-front administration fee for tertiary students, which particularly affected married women without an independent income; a number of cuts to social security, exacerbating poverty traps for sole parents; and a major cut to the Community Employment Program, in which women had been over 50 per cent of participants.

A third reason for neglect of the women's budget documents by NGOs might be the cognitive dissonance created by the inclusion from 1986 of an introductory section justifying the government's economic strategy for dealing with the current account 'crisis'. Many disagreed with the assumptions that public investment 'crowded out' private investment or that the best way to solve overseas debt was to reduce domestic consumption, a strategy that meant less disposable income for those most in need, particularly those with children.

Nonetheless, the women's budget process did generate some internal pressure. One example is a statement in the 1986 Foreign Affairs contribution under the heading '1986/87 Expenditure Reductions':

Significant reductions in the level of overseas development assistance are likely to have a disproportionately adverse impact on women's participation in development activities, if only because such cuts have an especially strong influence on new Initiatives and other discretionary areas of the aid budget (OSW, 1986: 136).

This cautious language was sufficient to alert the wise. Women benefited disproportionately more from the more discretionary areas of the aid budget, such as contributions to multilateral agencies, than from the bilateral agreements with regional governments. The cuts removed completely Australia's contribution to the UN Development Fund for Women (UNIFEM) and reduced the contribution to the UN Fund for Population Activities (UNFPA) by 78 per cent. With the help of the Status of Women Committee of the Parliamentary Labour Party and the National Women's Consultative Council, femocrats were able to make such a fuss about women having to bear the brunt of the cuts that funding was largely restored in the next budget.

Despite the careful official language required by a document cleared through departmental heads and ministers, and despite the failure at the Federal level to institutionalise reporting of performance against objectives, there survived the occasional comment revealing a mismatch between government policies and status of women objectives. In the 1986 women's budget the Health contribution noted that, while there was a general increase in breastfeeding, more needed to be done among Aboriginal women, recent migrants and poorer women:

Social programmes to protect breast-feeding, for example, paid maternity leave for all workers and work-place childcare have not yet been fully addressed (OSW, 1986: 147).

In the Employment and Industrial Relations contribution we find the following:

Women, who predominate in low-paid occupations and areas with lower levels of industrial activity, have benefited from wage indexation which has increased wages approximately every six months in line with changes in the inflation rate. The wage indexation guidelines have, however, contributed to maintaining existing wage relationships (OSW, 1986: 107).

For the women's budget process to become truly effective in reorienting government policy, it needs to be widely used as a yardstick

of government performance, not only by those within government with responsibility for, or commitment to, equity issues, but also by community organisations, academics and the media. So far, this has not happened in Australia to any significant extent. In part this may be because of the dual functions performed by women's budget documents and the consequent effects on credibility. The Federal government document became increasingly less critical and more an exercise in departmental self-justification. The longer version never achieved an accessible style and the shorter version also failed to catch people's attention. One alternative is for gender budgets to be prepared independently of government, as has been the case in South Africa and the United Kingdom. However, this has the disadvantage of lack of access to confidential budget information. It also cannot perform the coordination and gender-awareness training functions for public servants of the model internal to government.

Following the Federal Lead

One advantage of federal systems is the scope they provide for policy experimentation and subsequent policy borrowings by other jurisdictions. The regular but informal meetings of Federal and State women's advisers were ideal forums for sharing policy experience and for policy transfer of successful experiments. All the States and Territories followed the Federal government in preparing women's budgets in varied forms. In historical order they were: Western Australia (1985), South Australia (1985), Victoria (1986), Australian Capital Territory (1989), New South Wales (1990), Queensland (1991), Tasmania (1991) and Northern Territory (1993). As noted, discussions of the women's budget idea originally took place at Federal/State women's adviser meetings. The South Australian adviser articulated most clearly that the function of the women's budget process was:

... to obtain information about what is being done for women, to raise the profile of women's programmes in bids for funding, but also to build into each Department a clear awareness that everything they do, every dollar they spend, has an impact on women – and that impact is often very different for women than for men (Treloar, 1987: 11).

These words were still being quoted in the Victorian women's budget in 1992. Both South Australia and Victoria developed comprehensive

women's budget processes of similar scope to those at Federal government level and the discussion below focuses on these. Australia's other States and Territories developed their own women's budget processes. However, as the Director of Women Tasmania lamented, agency understanding of the crucial difference between gender neutrality and gender blindness often remained low (Buza, 1999).

The States' approach differed from that of the Federal government in that they tended to include data on public sector equal employment opportunity programmes. At the Federal level OSW wanted to dispel confusion between the external equity function – assessing the impact of government activity on women – and the internal equity function of equal employment opportunity. OSW guidelines therefore prevented departments including material about the latter, though they often tried to do so.

South Australia

Initiated in 1985, the South Australian women's budget had the most intellectual clarity, for which economist Rhonda Sharp was largely responsible. Analysis of expenditure was set out under the separate headings of 'Specifically Targeted Allocations to Women and Girls' and 'General Allocations – Impact of Key Activities on Women and Girls'. The document always began with an outline of the parameters of women's disadvantage. For example, in 1988 it stated that relevant factors in South Australia included the following:

- ◆ Over 100,000 women in the labour force have dependent children for whom they are the primary caregiver.
- ◆ Almost 90% of single parent families with dependent children are headed by women and 30% of single parent families live in poverty.
- ◆ Some 96% of families living below the poverty line are headed by women.
- ◆ Women comprise 77% of social security beneficiaries; twice as many women as men are solely dependent on the old age pension for income.
- ◆ Women comprise over 60% of the aged population 65 years and over and a greater proportion of those 75 years and over. Aged women are particularly vulnerable to poverty.
- ◆ Women comprise approximately 40% of the workforce. The

participation rate of women has increased by over 2% in the last year, with the greatest growth in part-time employment – more than 80% of part-time and casual workers are women. While part-time work suits women with family responsibilities, it is characterised by lower wages, less secure working conditions and limited promotional opportunities.

- ◆ The majority of women are employed in a narrow range of industries and occupations, with over 60% working in lower paid clerical, sales and service areas. Most professional workers in the 'caring' occupations such as nursing and children's services are women. Women's earnings averaged 66% of male weekly total earnings, a welcome but marginal improvement from 65% in 1987.
- ◆ Women constitute over 70% of the estimated 'hidden unemployed', i.e. those that are not included in the Australian Bureau of Statistics (ABS) definition of unemployed, such as discouraged job seekers. The estimated number of women who are hidden unemployed is 39,800 or 7.1% of all women aged over 15 years. Unemployment is highest among young women in the 15–19 age group (adapted from Government of South Australia, 1988: 4–5).

These introductions are a useful reminder of the rationale for disaggregated analysis. They also provide the background information as to why apparently neutral policies are likely to have a disparate impact. A good example is policies related to public transport, an area of government activity specific to State governments. Women are more dependent on public transport than are men, constituting in South Australia about 62 per cent of all passengers and 66 per cent of passengers in off-peak travel time. "Because women's work patterns and domestic responsibilities tend to be different to men's, their public transport needs are different – women go to different places at different times of the day" (Government of South Australia, 1990: 3). Access to transport is one of the major concerns for women working full-time in the home. Disaggregated analysis is extremely important in ensuring that moves to increase cost efficiency in public transport do not decrease women's access to it. This could happen through concentration on peak hour services on major commuter routes and a decrease in less profitable local services.

The South Australian women's budgets emphasised the international context. This ranged from the State's endorsement of International Labour Organisation (ILO) Convention 156 on Workers with Family

Responsibilities long before it was ratified by the Federal government to support for the UN International Year of Indigenous People through a special focus on Aboriginal women. The section on Aboriginal Women in the 1988 document again began by setting out very specifically the parameters of disadvantage:

Aboriginal women... have a life expectancy approximately 20 years less than that of non-Aboriginal women, are three times more likely to die in childbirth and their children are 3–4 times more likely to die before their first birthday than non-Aboriginal children (Government of South Australia, 1988: 7).

The international context was also invoked in the discussion of women's unpaid work and its contribution to the economy. South Australia's 'public' economy is supported by work done largely by women in the domestic sphere, in rearing and caring for families and relatives, on farms, in local communities and in a wide range of voluntary activities. The 1985 UN Nairobi Forward Looking Strategies for the Advancement of Women, endorsed by Australia, urged that all countries begin to acknowledge women's contribution by assessing the value of household work in their national accounts. In comparable economies unpaid work has been estimated at between one-third and one-half of gross national product (GNP) (Government of South Australia, 1988: 2).

Despite the analytic edge of the South Australian exercise, it achieved a high degree of acceptance while backed by a Premier who also held the Treasury portfolio. A substantial section of the Treasury Circular concerning the preparation of the 1988–89 budget was devoted to it and to the need for agencies to evaluate activities in terms of outcomes for women. From 1989 agencies were expected to set longitudinal performance indicators for both their general and targeted programmes. These would measure, for example, the effectiveness of programmes in improving women's employment status. As elsewhere, however, the economic departments provided most resistance and there was at first little real gender analysis of industry assistance or investment attraction programmes.

One feature of the South Australian women's budget which was later copied in other States was the tracking of implementation of government policy on the appointment of women to government boards and committees across the different portfolios. This was not done at the Federal government level. However, the 1988 women's

budget revealed that 84 per cent of those serving on government-appointed bodies in Foreign Affairs and Trade were men (OSW, 1988: 178).

The South Australian women's budget exercise fell victim to a change of government in 1993. The new conservative government maintained an emphasis on "recognising women as a discrete group of customers". However, it did not wish to maintain the previous accountability for expenditure. The idea of evaluating government responsiveness to women in terms of customer service was in itself an interesting indicator of the increased influence of private sector models. The incoming government argued that, while the women's budget had been an important initiative, its focus on financial allocations did not provide an adequate mechanism for monitoring achievements because these might only involve minimal cost. (Laidlaw, 1996: 1-2). The argument that real achievements for women might be so cheap as not to be worth accounting for in budgets may have been convenient for a government making drastic cuts in public expenditure. Reporting on specific initiatives for women, or so-called 'best practice' examples, was substituted for scrutiny of budget impact.

Victoria

The Victorian women's budget was initiated in 1986 and was largely modelled on the South Australian version. One major departure from both the Federal government and South Australian prototypes was the decision not to make it a formal budget document tabled on budget night. The argument was that it would attract more attention if launched separately from the budget. This would also enable control to be retained by the Women's Policy Coordination Unit. At the Federal government level there were continuing discussions with women's desk officers over this point. The conclusion there was that the exercise needed to remain integrated with the formal budget process, despite the drawbacks, in order to avoid marginalisation.

By 1988 the Victorian Women's Policy Coordination Unit had achieved clear endorsement from the Premier of their right to exercise editorial control so that the document would be clearly targeted to women in the community and to ministers. The resultant clear and consistent format enabled ready comparisons of performance across portfolios. The Victorians were also able to use a much more colourful and inviting format than the Federal government or South Australia,

and their report was more often used than the others by politicians and trade union officials.

In the first year most of the work of preparing agency contributions was done by equal employment opportunity (EEO) officers. Subsequently chief executives of agencies were asked to select a women's budget programme liaison officer. It was made clear that EEO officers, who were part of the human resource management function rather than the policy side, were inappropriate. By 1988 an increased number of agencies had also appointed women's policy advisers and women's policy expertise was increasing. There were, however, the customary initial problems that departments did not have gender-specific data and needed help to get their data into reasonable shape.

The quality of the Victorian document improved each year. When launching the 1987 women's budget, the Premier held up to ridicule the quality of some agency contributions. The Department of Agriculture and Rural Affairs was mortified by the Premier's reference to its entry on the proportion of women in discussion groups on goat breeding in a country town. It had only been able to identify AUS\$100 out of a AUS\$50 million budget that directly benefited women. The department had targeted its activities to men, unaware that women were by and large the bookkeepers on farms or that a significant proportion of farm managers were women with children. The following year the department announced that a farming women's officer would be appointed to increase the participation of women in the department's programmes and ensure that the nature of women's role in agriculture was better understood within the department.

The Victorian women's budget, like its counterparts elsewhere apart from the Federal government, began by setting out the dimensions of female disadvantage, in a section entitled 'The Economic Status of Women in Victoria'. As in South Australia, each agency contribution was then clearly divided between 'specific allocations to benefit women' and 'general allocations and their impact on women'. Similarly also, the Victorian Women's Policy Coordination Unit assisted departments to develop performance indicators to measure the benefit of their activities for women. Both the South Australian and Victorian documents outstripped the Federal government prototype. The Victorian document was used by both backbenchers and ministers as a source of information, as well as by unions and community groups such as women's services. A readership survey in 1989 ensured continued attention to the accessibility of the document and

avoidance of bureaucratic jargon.

Unlike in South Australia, the Victorian Women's Budget exercise survived the election of a conservative government in 1992. The presentation of the document continued to improve with, for example, graphically presented data on client profiles for each agency and on the representation of women on boards and committees and in the senior executive service. Client profile data in the 1993 document highlighted the fact that women were the major users of government-provided and government-subsidised cultural facilities, including the National Gallery of Victoria, State museums, public libraries, and music, dance and theatre (Office of Women's Affairs, 1993: 89).

However, by 1995 the client profiles provided for each agency had turned, as in South Australia, into 'customer profiles'. This was true even for agencies such as prisons or for groups such as victims of crime. The fact that women are only five per cent of 'customers' of the prison service has sometimes meant their needs are overlooked. Also, after the change of government the distinction between specific programmes for women and the impact of general programmes on women was no longer maintained. The focus shifted, apart from the customer and EEO data, to policies and initiatives of 'particular importance to women'. The 1996 guidelines for departments did, however, continue to emphasise the central purpose of the exercise as "a mechanism for government to report and be accountable to the community on outcomes for women" (Office of Women's Affairs, 1996: 1). And the outcomes selected had never been more clearly presented in pie charts and other graphics.

The Fate of Women's Budgeting

In general, the women's budget process would have been enhanced if community groups had been able to use the resulting documents as a lever when lobbying governments. The format of the Federal government version in particular, as a difficult-to-read budget document, militated against its use by NGOs. While it was shaped more as an internal accountability document, there was insufficient parliamentary oversight to prevent it becoming a public relations exercise rather than a useful analysis of the implications of budgetary allocations for women. It was also insufficiently linked into discourse about 'transparency in government', unlike the Victorian version which survived the election of a conservative and private sector-

oriented government, although not indefinitely.

While policy learning between different levels of government had taken place at an early stage, the Federal government did not subsequently learn from the more successful State versions of women's budgeting. Nor was external advice sought from, for example, the Auditor General or a parliamentary committee, on how to develop the methodology for more effective gender reporting.

The Australian women's budget programme was a 'world first' in terms of asking bureaucrats to disaggregate the impact of their mainstream programmes rather than simply highlighting programmes for women. It had considerable influence at the international level. The first women's budget was tabled to great acclaim at a meeting of the Organisation for Economic Cooperation and Development (OECD) Working Party on Women and the Economy in February 1985. In 1987, the OSW gave presentations on it to a UN seminar on national machineries in Vienna and to the Harare meeting of Commonwealth Ministers Responsible for Women's Affairs. In 1998 it was selected as an example of best practice by a UN expert group meeting on national machineries for gender equality. (United Nations Division for the Advancement of Women, 1998). By 2001, gender budgeting initiatives of one sort or another had been attempted in more than 40 countries (Sharp and Broomhill, 2002).

Even as the women's budget idea was being taken up overseas, time was running out for the Australian prototype. Changes to the format of budgetary reporting sometimes made it difficult to pinpoint allocations and their impact. The cumulative effect of changes in budget methodology, changes in government and decreased resources due to cuts in the public sector brought about the gradual phasing out of women's budget processes. In 1993 a review recommended that it be replaced by two other accountability mechanisms. First, OSW was to share the cost of a five-person women's statistic unit in the Australian Bureau of Statistics that would publish benchmark data in an annual women's statistical yearbook. This would take the place of the gender equality indicators published in the women's budget statement since 1990 to measure outcomes of the government's efforts to improve the status of women. The second replacement mechanism was the inclusion of gender reporting in the programme statements provided annually by departments for scrutiny by parliamentary estimates committees and integration of gender equity criteria into programme targets.

The proposal that the women's budget statement disappear completely was temporarily thwarted by the intervention of the Status of Women Committee of the Parliamentary Labour Party. A very slim version of the statement appeared in 1994 and 1995. However, the formal requirement for gender reporting in programme performance statements provided to parliament has never occurred. Instead the format of budgetary reporting became more difficult to analyse in terms of gender impact. In 2000 a decision was taken which was of great consequence to women, namely reduction in entitlement to child support where a child was with a non-custodial parent for as little as one day a week. As was finally revealed in Senate Estimates, the decision had been taken without any research into its potential impact on sole parent poverty. No modelling had been done in the portfolio where the decision was taken and no analysis of this issue had been provided by OSW.

A 40 per cent cut to OSW in 1996 also swept away the women's statistics unit in the Australian Bureau of Statistics. Paradoxically, this cut could not be seen in the budget, although it was disproportionate to the cut in the rest of the portfolio. Other subsequent statistical losses included the downgrading of the national time-use survey from its status as a five-yearly social survey.

Under the new Federal government OSW was compelled to announce that:

...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).

Of course, the women's budget process had never been an *alternative* to policy advice and monitoring of Cabinet submissions. Further, as seen in relation to the child support changes, OSW was no longer able to moderate decisions detrimental to women.

Following the Federal lead again, other jurisdictions ceased preparing women's budgets. In New South Wales it was argued that the trend towards budgetary allocations being at a very high level of generality and aggregation meant extracting the relevant information was more difficult. Some femocrats believed it was no longer a cost-effective means of going about gender accountability. They felt that while the

women's budget process initially provided important insights, these insights were not proportionately extended by the annual repeat of such a resource-intensive exercise.

Some thought the yardstick of budgetary allocations did not put sufficient emphasis on outputs or outcomes as contrasted with inputs. Others pointed to the competing objectives that the women's budgets tried to serve and decided that these might be reached more effectively in other ways. For example, focus groups in Queensland suggested that the community information function might better be met by targeted leaflets on specific policy areas and through an annual economic and social profile providing longitudinal data. Similarly, the accountability function might be achieved by including data on women as clients in budgetary documents, strategic plans and annual reports (*Women's Word: Journal of the Women's Policy Unit, Office of the Cabinet March 1995: 14*). Some jurisdictions such as New South Wales introduced, as a replacement for the women's budget, annual audits of government programmes assessing performance against election commitments to women on the one hand, and the Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and the Beijing Platform for Action on the other.

Such initiatives have not filled the accountability gap left by the demise of the women's budget process. For example, at the Federal government level the OSW has lost the coordinating role the gender budget gave it. It has also lost the mandate to advise all departments on the kind of data needed for gender accountability. And it has lost the working relationship with the economic departments that women's budgeting requires – although, as we have seen, without strong political will the economic departments tend to resist the methodology of gender budgeting. Less gender-disaggregated data is being maintained by departments and it is often only produced as a result of questions at Senate Estimates hearings. There has also been a loss of expertise within departments concerning what is potentially a gender issue. Overall the information about the implications for women of budgetary allocations is much more fragmented. Stronger parliamentary oversight, particularly where parliamentary committees are relatively independent of government control, is necessary to ensure continuing effectiveness of internal accountability mechanisms. Bodies reporting to parliament, such as Auditors General, might also play a role in ensuring that government agencies are producing clear information on budgetary allocations and who benefits from them.

In 2001 the Australian Labor Party committed itself to the reintroduction of gender budgeting at the Federal level but failed to win the elections. In the meantime community-based gender audits have achieved some successes in Victoria. Today gender auditing in government remains an important tool of gender mainstreaming in Australia at the State and Territory level, although without the formal ties to the budget or emphasis on the impact of across-the-board budget allocations.

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