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TITLE Gender Budgeting – Governments, Civil Society and Gender Bias in Tax Policy

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ABSTRACT

Australia was a leader in the development of gender budgeting and from 1984 the Women's Budget Statement was a feature of the Australian policy landscape. However, without explanation, in 2014 the Abbott government ceased the practice. The National Foundation for Australian Women, a civil society organisation that promotes gender equity in public policy stepped in, and for each of the last three years has published a gender analysis of the budget.

Gender budgeting provides a way of analysing government expenditure and fiscal policy, including tax policy, to promote gender equality. It can take many forms in practice including analysis of budget allocations, the structure of fiscal policies, expenditure tracking and monitoring systems to identify gender bias, whether explicit or implicit. It is generally understood that to ensure success such initiatives should be supported by both government and civil society.

The concept of gender budgeting is now accepted globally, gaining the support of the OECD, the United Nations, the ILO, and the IMF. Some form of gender budgeting is now undertaken in over 60 countries.

New Zealand has not introduced any gender budgeting initiatives and this paper will argue that it would greatly benefit from exploring the potential application of gender budgeting principles. In this paper we will use the Australian experience of gender budgeting within Government and by the National Foundation for Australian Women to examine some of the opportunities for New Zealand in this area.

PAPER¹

1. Introduction

This paper uses the Australian experience of gender budgeting within Government and by the National Foundation for Australian Women to examine some of the opportunities for New Zealand in this area. New Zealand has not introduced any gender budgeting initiatives but there was briefly a government requirement for gender analysis of some policy initiatives. International examples and guidance from the OECD is also considered.

This paper is structured in four parts. It begins by discussing the role of gender budgeting in the National Accounts process, and the recommendations of the Beijing Declaration as adopted by the UN; and establishes a framework to assess the development of gender budgets. The next section discusses the experience of gender budgeting in Australia, with particular reference to recent developments that have seen the gender budget decline in usefulness, with civil society stepping in to continue the publication of a gender budget after the Abbott Government ceased the practice in 2014. The case will then be made as to how New Zealand should adopt gender budgeting principles.

2. Gender Budgeting

2-1 What is Gender Budgeting?

Gender budgeting (or gender responsive budgeting) is a tool that is used by policy makers to assess the gender impact of a range of budget policies.² In developed nations much government policy, particularly in relation to taxes and transfer payments, is deliberately gender blind: reference is generally made to a “principal carer” or a “spouse” regardless of the gender of that person.³ However gender neutrality at law does not reflect the reality that there are differences between the way in which government policies affect men and women.⁴

There are a range of ways in which Government policy may have different outcomes on men and women. In developing nations, priority initiatives include access to health and education, and labour laws and laws relating to the exploitation of children, which includes marriage laws. In more developed nations the gender impacts often relate to economic participation rates; for example gender pay gaps persist despite equal pay laws.⁵

¹ The authors would like to acknowledge the assistance of Marie Coleman AO for her frank discussions of how the gender budget was developed and used in Australia.

² Rhonda Sharp, 'The economics and politics of gender-sensitive budget analyses' (2001) 61 *Investigacion Economica* 236

³ Helen Hodgson, 'More than Just DNA: Tax, Welfare and the Family' (2008) 43(4) *Australian Journal of Social Issues* 601

⁴ Helen Hodgson and Kerrie Sadiq, 'Gender Equality And A Rights Based Approach To Tax Reform' in Miranda Stewart (ed), *Gender Equality in Australia's Tax/Transfer System* (ANU ePress, forthcoming)

⁵ Rebecca Cassells, Allan Duncan and Rachel Ong, 'Gender Equity Insights 2016: Inside Australia's Gender Pay Gap' (Bankwest Curtin Economics Centre, March 2016 2016) <<http://bcec.edu.au/assets/084525-BCEC-WGEA-Gender-Pay-Equity-Insights-2016-Report-MR-LINKED.pdf>>

Gender budgeting is not only justified on equity grounds, but there is also an argument that from an efficiency perspective, gender budgeting can ensure that positive externalities (benefits) that accrue to society are taken into account, rather than just those which accrue to a specific individual.⁶ For example it has been shown that educating girls has a long term benefit to the welfare of a community⁷; and gender budgeting can recognise aspects of the unpaid care economy that are not addressed in the National Accounts⁸.

Gender budgets have been advocated since the 1980s, however following the Beijing Declaration in 1995⁹ the strategy of gender mainstreaming has been considered an integral part of budget policy.

Item 19 of the Declaration stated that:

“It is essential to design, implement and monitor, with the full participation of women, effective, efficient and mutually reinforcing gender-sensitive policies and programmes, including development policies and programmes, at all levels that will foster the empowerment and advancement of women.”¹⁰

Further explanation includes

“In addressing unequal access to and inadequate educational opportunities, Governments and other actors should promote an active and visible policy of mainstreaming a gender perspective into all policies and programmes, so that, before decisions are taken, an analysis is made of the effects on women and men, respectively.”¹¹

Gender mainstreaming is defined by the UN as

“...the process of assessing the implications for women and men of any planned action, including legislation, policies or programmes, in all areas and at all levels. It is a strategy for making women’s as well as men’s concerns and experiences an integral dimension of the design, implementation, monitoring and evaluation of policies and programmes in all political, economic and societal spheres so that women and men benefit equally and inequality is not perpetuated. The ultimate goal is to achieve gender equality.”¹²

The strategy of gender mainstreaming is intended to ensure that gender differences are considered in the design of policy. Mainstreaming requires that gender equality is included as a part of the decision making process, not bolted on after decisions have been made. It does not limit the ability to use gender specific policies as a strategy to promote inequality, but it does require that these policies are integrated in the decision making process.

⁶ Janet Stotsky, 'Gender Budgeting: Fiscal Context and Current Outcomes' (IMF, 2016)

⁷ OECD, 'Closing the Gender Gap: Act Now' (OECD Publishing, 2012)

⁸ Marilyn Waring, *Counting for Nothing: What Men Value and What Women are Worth* (University of Toronto Press, 1999); Susan Himmelweit, 'Making Visible the Hidden Economy: The Case for Gender-Impact Analysis of Economic Policy' (2002) 8(1) *Feminist Economics* 49

⁹ United Nations, 'Fourth World Conference on Women: Platform of Action and the Beijing Declaration' (United Nations, 1995)

¹⁰ Above n 9 at p 3

¹¹ Above n 9 para 79 at p 27

¹² United Nations: ECOSOC agreed conclusions 1997/2

The UN has regularly restated its support for gender budgeting. The 2015 OECD Recommendation of the Council on Gender Equality in Public Life contained a reference that members should embed gender equality in the design, development, implementation and evaluation of relevant public policies and budgets. It went on to say members should consider integrating the gender perspective in all phases of the budget cycle.¹³

The process of analysis should include¹⁴:

- Examining how men and women experience a problem differently because of different responsibilities, activities, interests and priorities;
- Reviewing assumptions about families, households or people that are implicit in the way the problem is framed;
- Ensuring that appropriate gender segregated data is available to allow the experience of each gender to be properly examined;
- Involving women in the decision-making process;
- Giving appropriate attention to activities that are dominated by women to ensure they are considered in the policy process;
- Recognising the heterogeneity of women and men, and avoid generalisations across diverse populations; and
- Designing policies that take support an equitable distribution of benefits and opportunities.

There is a danger that policy makers may assume that removing overt bias in the system equates to gender mainstreaming. However the effect of policies and programmes must be examined to ensure that there is no inherent bias as a result of the difference between the way the policy will affect men and women.

2-2 How is a Gender Budget Developed?

The tools and methodologies used in gender budgeting are diverse, and to a large extent depend on whether the analysis is undertaken within Government or outside government. The common factor is that there is an examination of the gender impact of policy.

The basic model is based on three levels of analysis.¹⁵

The first level of analysis is to examine gender-based programmes within government departments. These programmes may include initiatives such as programmes to address domestic violence; employment and training initiatives; women's health programmes etc. This stage of the enquiry is not only the easiest to identify and critique; but these are also the initiatives that Governments will use as headline announcements to demonstrate their commitment to women.

¹³ OECD, '2015 OECD Recommendation of the Council on Gender Equality in Public Life' (OECD, 2016)

¹⁴ Office of the Special Adviser on Gender Issues and Advancement of Women, 'Gender Mainstreaming: An Overview' (United Nations, 2002)

¹⁵ Diane Elson, 'Integrating Gender into Government Budgets within a Context of Economic Reform' in Guy Hewitt (ed), *Gender Budgets Make Cents: Understanding gender responsive budgets* (2002) 23 at 34

Secondly, expenditure by government departments on internal programmes to support equal opportunity must be examined. Governments should lead by example: until equal opportunity initiatives are implemented within Government, its credibility will be called into question.

Thirdly, the gender impact of mainstream budget initiatives must be assessed to determine the effect of these policies across genders. This is often the most complex area of analysis as it requires an understanding of how policy interacts with the way in which women’s lived experience is different from their male counterparts. For example retirement income policies that are tied to workforce participation will result in a gender superannuation gap.¹⁶

These early frameworks are based on post-hoc analysis: following the development of policy, the effect of that policy is measured to determine the effect. Post-hoc analysis should be conducted from within Government; but can also be undertaken by outside organisations reviewing the gender effect of spending programmes.

However mainstreaming gender budgets requires the effect to be considered as part of the development of the budget. The gender effect of programmes should be factored into the initial design of a programme to address the potential gender impact of that programme. To take the gender budgeting process to this level requires the Government and the relevant departments within the Government to reconsider the process of policy development.

Accordingly subsequent frameworks have identified additional areas for analysis.

Sharp and Elson identify five areas that should be reviewed in the assessment process:

*Table 1: A framework for assessing the contributions of gender responsive budget initiatives*¹⁷

Area of Improvement	Form of Improvement
Statistics and indicators	Availability and use of sex disaggregated data Better indicators of budgetary outputs and outcomes
Budget Decision Making Processes'	capacity building of elected representatives strengthening the advocacy capacity of women’s NGOs on budget matters increasing the gender sensitivity of participatory budget processes increased capacity of budgetary circulars to align government policies with the budget submissions of departments and agencies recognition of the contributions and costs of the unpaid care labour of women and girls
Expenditure side of the Budget	reporting on targeted allocations to women and girls inclusion of equal employment opportunity principles in government contracts and its implementation in government purchaser and provider agreements improved reporting on the gender dimension of mainstream programs assessments of funding adequacy for achieving agreed

¹⁶ Senate Economics References Committee 'A Man is Not A Retirement Plan: Achieving Economic Security For Women In Retirement ' (29 April 2016 2016)

¹⁷ Rhonda Sharp and Diane Elson, 'Memperbaiki Anggaran:P Kerangka Untuk Menilai Anggaran Responsif Gender' in *Audit Gender: Terhadap Kebijakan Anggaran di Indonesia* (Kerjasama Civic Education and Budget Transparency Advocacy, 2009) 46

	objectives tracking the disbursement of funds from the budget to their planned or expected use promotion of the importance of cross-agency collaboration and program delivery
Revenue side of the Budget	redesign of the tax–benefit system redesign of personal income tax redesign of indirect taxes
Aid related policy processes	highlighting gender issues in public expenditure reviews and poverty reduction strategies highlighting gender equality goals in aid funded projects incorporating gender into performance oriented budgetary reforms

Sharp and Elson,¹⁸ Table 1

In these more detailed models revenue and expenditure analysis will include consideration of the tax and transfer systems.¹⁹ Ideally a gender-aware policy framework and appraisal and a gender-disaggregated tax burden assessment would be incorporated in pre-budget analysis. To examine the effect of the budget, a gender-specific tax incidence analysis should be performed after the budget, and gender-aware revenue statements would be prepared.

Post-hoc reporting on initiatives forms a critical step to make the gender budget process transparent, but it is the embedding of the process into government policy making that addresses gender gaps.

2-3 The Role of Civil Society

As noted previously a Gender Budget is frequently a post-hoc reporting device rather than an instrument integral to the policy development process. In some countries where the Government does not produce a Gender Budget, civil society has stepped in to produce a post-hoc analysis of the measures announced in the official budget papers.

Budlender²⁰ argues that the gender budget exercise should be a partnership between civil society and government. The goal of gender budgeting is to influence government policy; but civil society is often better placed to critique policy to identify how effective a programme has been. It is essential to have a dialogue between government and those non-government organisations that have taken on the task of examining the gender impact of government programmes.

There is precedent for the involvement of civil society.²¹ In the UK the Women’s Budget Group (WBG) has independently assessed the gender impact of policy measures since its establishment in 1989. The WBG is “a network of feminist economists, researchers, policy experts and campaigners committed to achieving a more gender equal future”.²² In its early years the WBG did not examine

¹⁸ Above n 17

¹⁹ See Kathleen Barnett and Caren Grown, 'Gender Impacts of Government Revenue Collection: The Case of Taxation' (Commonwealth Secretariat, 2004) <<http://www.gsdr.org/document-library/gender-impacts-of-government-revenue-collection-the-case-of-taxation/>> at 55; Hodgson and Sadiq above n 4

²⁰ Debbie Budlender et al, 'Gender Budgets Make Cents: Understanding gender responsive budgets' (2002)

²¹ Warren Krafchik, 'Can Civil Society Add Value to Budget Decision-Making?' (Paper presented at the Gender Budget Initiatives: Strategies Concepts and Experiences, Brussels, 2001)

²² Wbg.org.uk accessed on 23/11/2016

direct government spending, but did examine and comment on revenues and the structure of benefits; a work programme that reflected the way in which the National Accounts are tabled in the UK.²³ However under the Blair Labor Government the WBG was able to develop working relationships with Treasury and the Finance Department, and the relevant Ministers which allowed the WBG to ensure that Gender issues were considered in policy making.

Such exercises are frequently undertaken by academics and former bureaucrats familiar with budget processes.²⁴ However the capacity of non-government organisations to participate in gender budgeting exercises can be further developed through funding directed to empowering women's organisations allowing them to enter into a dialogue; however such agreements need to be carefully constructed to ensure that the NGO remains independent and is able to critique the budget processes.

3. Gender Budgets in Australia

3-1 Pioneers

Australia was an early adopter of gender budgeting, and is credited with being the first government to formally adopt gender budgeting within the annual budget process.²⁵

The first formal gender budget was introduced by the Hawke Labor Government in the 1984 Federal Budget. This followed the commitment to a social wage in the Accord between the Hawke Government and the union movement; and the appointment of Dr Anne Summers to the Office of the Status of Women.

Cabinet Minutes of 1984 include a decision that:

- 1) The Cabinet endorsed the
 - a) four key priority areas for women
 - i) access to employment training and education;
 - ii) Taxation and income security;
 - iii) Services for women; and
 - iv) Research and information for women; and
 - b) Strategies set out in the Submission for achieving progress with the Government's objectives for women
- 2) The Cabinet agreed that by the end of 1984/85 all departments prepare for Government an assessment of the impact on women of all programs (ongoing and new policy proposals) and activities, and that in respect of Departments (as identified by the Office of the Status of Women) whose programs particularly affect women, summary assessments be available for release by 21 August 1984.

²³ Susan Himmelweit, 'Making Policymakers More Gender Aware: Experiences and Reflections from the Women's Budget Group in the United Kingdom' (2005) 27(1) *Journal of Women, Politics & Policy* 109 at 112

²⁴ Budlender above n 20 at 99

²⁵ Rhonda Sharp and Ray Broomhill, 'Budgeting for Equality: The Australian Experience' (2002) 8(1) *Feminist Economics* 25; Susan Harris Rimmer and Marian Sawer, 'Neoliberalism and gender equality policy in Australia' (2016) *Australian Journal of Political Science* 1

- 3) The Cabinet also agreed that the Office of the Status of Women discuss with individual Departments the detailed implementation of the priority areas set out in paragraph 1(a) above.²⁶

This initiative was followed by the six states and two territories, which each introduced women's budget statements over the period from 1985 to 1993. Federally, the Women's Budget Statement was prepared as a part of the Budget papers each year until 1996. The first Women's Budget Program incorporated assessments of programmes and activities across all government departments²⁷. The Office for the Status of Women, which had been relocated to the Office of the Prime Minister and Cabinet, was tasked with monitoring all government policies for their impact on women.

At that time the Women's Budget Statement²⁸, which was classified as a budget related paper, consisted of an introduction that set out the budget context; followed by a collection of the major initiatives for women that were included in the budget; for example the 1991-92 Women's Budget stated that:

“By the year 2000 sufficient stocks of secure, affordable and appropriate housing will be available to those in the community unable to achieve home ownership”.

This was followed by a portfolio analysis, but unlike the official budget papers the statement did not include full programme costings.

The 1990-91 Budget includes a statement on the use of the Women's Budget Statement:

In order to place the *Women's Budget Statement* within the context of the Budget Papers, each portfolio reports in a format which reflects the Departmental program budgeting structure. Not all programs have been discussed. This reflects the primary aim of the document which is to concentrate on aspects of the Budget which have the greatest impact on women.

Cross referencing with other budget documents, in particular Budget paper No 3 and Budget Related Paper No 6, will give a more comprehensive understanding of the entire Budget picture for women.²⁹

The statement goes on to explain that to obtain details of the expenditure on a program described in the *Women's Budget Statement* readers need to refer back to Budget paper No 3: however this sets out total expenditure without gender disaggregation. Further detail is available in Budget Related Paper No 6 (Portfolio Explanatory Notes) which details the performance indicators.

3-2 Backsliding

²⁶ Cabinet Submission 924, 'Women's Budget Program - Priorities for Women in the 1984-85 Budget' (NAA, 1984)

²⁷ Senator Susan Ryan, 'Address to A Dinner of ALP Women and Women's Organisations' (1985) (1 October 1985)

²⁸ The earliest Women's Budget Paper that I have been able to access was Budget Related Paper No 6 for the 1987-1988 year.

²⁹ Commonwealth Government, 'Budget Related Paper No 5: Women's Budget Statement 1990-91' (AGPS, 1990) at p 6

By 1996, when the Howard Coalition Government was elected, the portfolio statements had been excised from the Women's Budget document. Under the coalition government, women's budget statements were no longer part of the budget documents but continued to be produced as ministerial statements, released as part of the budget package. During this period, several introduced budget measures were criticised on gender budget principles: in the 1980s, following the 1985 Women's Tax Summit,³⁰ family payments were moved from the primary earner as a tax rebate to the primary carer as a transfer payment. Subsequent changes, in 1996 and as part of A New Tax System in 2000, eroded this principle.³¹

The 1997-98 Ministerial Statement was entitled "Our Commitment to Women"³², and did set out the key measures across portfolios; but the statement was more in the nature of a review of policy initiatives, rather than a fully costed budget statement.

During this period the machinery of the women's office also underwent a significant change of function. The gender budgeting function of the Office for Women was structured around Women's Desks located in each department. The Women's Policy function was housed in different departments over this period; symbolic of the importance placed on this function by successive governments. The purpose of the Women's Desks was to ensure that gender budgeting principles were incorporated in policy development, however in practice the involvement of the Women's Policy Officers was more likely to be after policy decisions had been taken.³³

To the extent that gender budgeting principles inform the policy making process, the periodic changes in the functioning of the Office for Women, combined with changes in leadership within the office, limited this function of the gender budgeting process.³⁴

By 2011-12 the Women's Budget was no longer included on the Federal Budget website. There is a document that was launched by the then Minister, the Hon Kate Ellis MP, two days after the budget had been released; and is located on the website of the ministry that housed the Office for Women at the time, the Department of Families, Housing, Community Services and Indigenous Affairs. The 2012 Women's Statement was no longer referred to as a Women's Budget, but was:

"A Statement that affirms the commitment to equality, with a strong focus on increasing women's participation in the workforce and their economic security.

The Minister for the Status of Women, the Hon Julie Collins MP, has released a summary of the Government's achievements in supporting working Australians and their families,

³⁰ The Women's Tax Summit, sponsored by the Women's Electoral Lobby, was held in 1985 prior to the 1985 Tax System. It was instrumental in the rejection of a broad based consumption tax (Option C) at the Tax Summit Marian Sawer, *Making Women Count: A History of the Women's Electoral Lobby* (UNSW Press, 2008)

³¹ Helen Hodgson, 'Progressivity in the tax transfer system: Changes in family support from Whitlam to Howard and beyond' (2014) 12(1) *eJournal of Tax Research* 218

³² <http://budget.gov.au/1997-98/min/Default.asp>

³³ Coleman personal communication

³⁴ Marion Sawer, 'The Watchers Within: Women and the Australian State' in Linda Hancock (ed), *Women, Public Policy and the State* (Macmillan, 1999)

building a new Australian economy and strengthening our communities – underpinned by key 2012-13 Budget measures.”³⁵

This was accompanied by a three page “glossy” of budget highlights for women.

A similar document was published by the Office for Women in relation to the 2013-14 Budget. There has been no analysis of portfolio measures, specifically expenditure and revenue measures, since the mid 1990s. Although certain measures have been identified as assisting women, such claims are often not well founded.³⁶

A further development that has weakened the gender budget framework is the savings measures that have been imposed on the Australian Bureau of Statistics (ABS). If gender budgeting is to be used to inform policy development the first requirement is that data needs to be available that disaggregates the gender impact of policy.³⁷ Among the surveys that have been discontinued for budgetary reasons is the “Time Use Survey”³⁸, which was last conducted in 2006, and provided rich detail about how women and men allocate their time to paid and unpaid work and leisure.

4. The Role of Civil Society

It was at this point that civil society stepped in to ensure that there was a more rigorous analysis of budget policy through a gender lens.

The National Foundation for Australian Women³⁹ (NFAW) was established in 1989. It is dedicated to promoting and protecting the interests of Australian women, including intellectual, cultural, political, social, economic, legal, industrial and domestic spheres, and ensuring that the aims and ideals of the women’s movement and its collective wisdom are handed on to new generations of women.

NFAW is a feminist organisation, independent of party politics and working in partnership with other women’s organisations, including the Equality Rights Alliance. The ERA is one of the women’s alliances established in 2010 and funded by Federal Government funding to facilitate communication between women’s groups and the Government.⁴⁰ The terms of reference of the Women’s Alliances would limit the ability of the ERA to publish a document such as a Gender Budget, but the NFAW as a separate, although affiliated, body is under no such limitation.

The NFAW is entirely non-politically-partisan: it does not support any political Party policy, but examines different policies against its stated basic principles, through a gendered lens. In accordance

³⁵ Women’s Statement 2012 – Achievements and Budget Measures: <https://www.dss.gov.au/our-responsibilities/women/publications-articles/government-international/budget-publications/womens-statement-2012-achievements-and-budget-measures>

³⁶ For example, the 2016-17 Budget proposed a superannuation measure that would allow any taxpayer paying superannuation to carry forward any unused “Concessional Cap” entitlement for up to five years on the basis that this would help women to catch up the gender superannuation gap. The data shows that relatively few women are in a financial position to benefit from this measure, which will be used more by high income men: John Daley et al, 'A better super system: assessing the 2016 tax reforms' (Grattan Institute, 2016)

³⁷ Above n16

³⁸ ABS 4153.0 - How Australians Use Their Time, 2006 <http://www.abs.gov.au/ausstats/abs@.nsf/mf/4153.0> accessed 5/12/2016

³⁹ Nfaw.org.au at 23/11/2016

⁴⁰ KPMG, 'Review of the National Women’s Alliances Operating Framework' (Office for Women, Department of Prime Minister and Cabinet 2016)

with its mission statement “We speak in the circles that listen to and act on what we have to say”, the NFAW social policy committee is active in policy debate, making regular submissions to reviews and committees, including Parliamentary Committees, Treasury consultations and Productivity Commission Reviews.

The policy work of NFAW is undertaken by the Social Policy Committee. From its very first stages, the intention of the core founding group of the NFAW was to explore aspects of social policy and produce material which would be a resource to the broad women's movement. The founders of the organisation included two highly regarded femocrats⁴¹: Marie Coleman AO, who was the first woman to head a Commonwealth statutory agency; Helen L'Orange AO, who headed the Office of the Status of Women from 1988 to 1993; and two former Members of Parliament Wendy Fatin, former MHR and Ann Symonds, former MLC.

The first “Gender Lens on the Budget” document prepared by NFAW was published in May 2014 following the 2014-15 Federal Budget. As noted in the introduction to that document:

“It has been the practice for over thirty years for Federal Governments to produce a Women’s Budget Statement as one element of the official Budget Papers. In 2014 this practice ceased without explanation from the Government.

The National Foundation for Australian Women, a non-politically aligned feminist organisation, in conjunction with experts from a range of organisations, has taken up the task of analysing the implications of the Budget 2014-15 through a gender lens.”⁴²

In the first year the team consisted of eleven feminist policy analysts, drawn from academic and public sector backgrounds. The team examined specific line items in the budget for gender effects. While particular attention was paid to funding that was allocated to so called family and women’s issues, including proposals relating to Child Care and Paid Parental Leave, mainstream proposals were also reviewed for gender impacts; for example tax and superannuation measures and housing proposals were gender blind but the gender impact was based on the economic circumstances of women as a sector of the community.

The document was disseminated through women’s groups, other non-government organisations and academic research groups and delivered to Ministers and other parliamentarians.

The 2014-15 Gender Lens document was followed by similar documents examining the 2015-16 and 2016-17 budgets.⁴³ The author team for the 2016-17 document increased to nineteen contributors; and it was published on 14 May 2016, just 11 days after the Budget was released. It should be noted that the ALP opposition has prepared a Women’s Budget Response following each of the 2015-16 and 2016-17 budget announcements; however they again followed the format of a policy document as opposed to a critical examination of the various budget measures.

⁴¹ The term “femocrat” was invented in Australia as a derogatory term to describe feminists entering women's policy positions in government. Subsequently it has been used more neutrally to describe feminists in government, whether in women's policy agencies or elsewhere, and whether at national, subnational, or transnational levels of governance. Sawyer, M: *Encyclopedia of Gender and Sexuality Studies*, Wiley Blackwell, 21 April 2016

⁴² NFAW: *Budget 2014-15 – A Gender Lens* May 2014; www.nfaw.org accessed 21/11/2016

⁴³ [Nfaw.org.au](http://nfaw.org.au)

5. Election Analysis

In addition to the federal budget analysis undertaken since 2014, NFAW has undertaken a similar analysis of the election commitments of the major parties in Federal elections. The first election analysis was undertaken in relation to policy commitments made in the 2013 Federal Election; predating the Gender Lens project. The NFAW 2016 election analysis⁴⁴ was informed by both the 2013 election project and the Gender Lens project.

The election analysis followed a slightly different format as it was a comparison of the policies of the major political parties. The parties compared were the Coalition, the ALP and the Greens. With the benefit of hindsight it would have been useful to have included other parties that have had a significant influence in the Senate after the election, however most of the other parties did not have the infrastructure to develop and publish cohesive policies in sufficient detail to include in analysis.⁴⁵

In accordance with the non-partisan charter of the NFAW, policies were collated and compared but not critiqued. Where costings were available, whether through budget papers or independent costings by the Parliamentary Budget Office, these costings were included.

Prior to publication the political parties were offered the opportunity to review and clarify statements in the document. However the editorial team only incorporated changes where they amounted to a factual clarification of published election policies: comments on the policies of other parties, and rhetorical flourish were not accepted. One of the challenges that the author team faced was the challenge of circulating the document at a point in time where the information was meaningful, then keeping the document up to date as parties released new policies.

This document has already proved useful to women's organisations not only during the election period, but in the new Parliament as the parliamentary parties represented in the Senate have negotiated changes to legislation.

6. New Zealand

No form of gender budgeting is currently undertaken in New Zealand. Neither government nor civil society has yet raised the issue. However, during the period 2002 to 2008, there was a requirement for gender analysis to be applied to papers submitted to the central government's Social Equity Cabinet Committee⁴⁶. A gender-aware policy appraisal document was devised by the Ministry for Women and was required to be attached to the Cabinet Paper. The practice ceased when the new incoming National government changed the Cabinet Committees, so that when the Social Equity Committee was dissolved, so too was the use of that framework for gender analysis. The current equivalent, the Social Policy Committee, has a gender implications heading in its pro-forma Cabinet Paper but no guidance is provided on what to include there.

⁴⁴ NFAW: What Are They Saying to Women, Election? Election 2016: policies and their impact on women 28 June 2016 www.nfaw.org.au accessed 21/11/2016

⁴⁵ For example the Nick Xenophon Team (NXT) did not publish a formal policy on Paid Parental Leave, but it emerged that a candidate who was elected had made commitments to Fair Agenda. This has formed the basis of a campaign to encourage the three NXT senators to not support the Government bill to restrict paid parental leave entitlements where the parent also has a workplace entitlement <http://www.fairagenda.org/ppl>

⁴⁶ Cabinet Circular CO (02)2 referred

In order to determine New Zealand's current position with respect to gender budgeting Sharp and Broomhill's⁴⁷ conceptual framework was utilised. As expanded in Budlender⁴⁸, Sharp and Broomhill outlined three categories of expenditure: expenditure specifically targeted at women; equal opportunity initiatives in the public sector; and gender impact of mainstream budget expenditure. Government reporting was reviewed against these areas.

The New Zealand government budget documentation consists of a number of documents, the most detailed of which are the Estimates of Appropriations and the Supplementary Estimates of Appropriations. These are presented in volumes representing different sectors and outline the expenses and capital expenditure planned for each Vote⁴⁹ for the budget year about to start, and for the additional expenses required for the financial year about to end. A Summary of Initiatives document provides details of new initiatives, and a Budget Economic and Fiscal Update 'BEFU' and a Fiscal Strategy report provide economic analysis and fiscal strategy details.⁵⁰ For this paper, the Summary of Initiatives was reviewed, along with Vote Women in the Māori, Other Populations and Cultural Sector Estimates of Appropriations.

Expenditure specifically targeted at women

Within the Summary of Initiatives documents, only two expenditure lines were specifically targeted at women. The items related to Intensive Alcohol and Drug Support for Pregnant Women and policy capability for the Ministry of Women. Another line relating to specialist sexual violence services, available to victims of any gender, was present but it was reprioritised funding rather than new money being made available. A line for family violence response coordination was present⁵¹. The total of these initiatives combined to a total of NZD \$14.050m within a \$1,976m package of new spending.⁵²

Vote Women funds the activities of the Ministry for Women. Expenditure within this Vote has the stated intention 'to support Ministerial decision-making that improves the lives of New Zealand women'⁵³. Gender equality is not mentioned. The only Vote that receives a smaller budget is the Parliamentary Commissioner for the Environment.⁵⁴ The Minister for Women is a Minister outside Cabinet, is last but one on the Ministerial List,⁵⁵ and her Ministry is the smallest. All expenditure incurred by the Ministry for Women can be considered to be specifically targeted at women but the spending is only \$4.925m operating and \$0.07m capital.

⁴⁷ Rhonda Sharp and Ray Broomhill, 'Women and Government Budgets ' (1990) 25(1) *Australian Journal of Social Issues*

⁴⁸ Above n 20 at 34

⁴⁹ Vote refers to a spending area and includes the budget allocated to a particular agency and any related expenditure

⁵⁰ NZ Treasury (2016a). Website – Home – Budgets – Budget 2016. Accessed in November 2016: <http://www.treasury.govt.nz/budget/2016>

⁵¹ Tables 5 and 6 in the Summary of Initiatives document refer

⁵² Above n 50

⁵³ The Estimates of Appropriations 2016/17 - Māori, Other Populations and Cultural Sector at page 238

⁵⁴ The Commissioner is an independent Officer of Parliament who investigates environmental concerns - and has a similar number of staff as the Ministry for Women - even though New Zealand also has a Ministry for the Environment, an Environmental Protection Authority, and a Department of Conservation.

⁵⁵ Department of Prime Minister and Cabinet DPMC (2016). Website - Cabinet Office - Ministers - Ministerial List. Retrieved in September 2016: <https://www.dPMC.govt.nz/cabinet/ministers/ministerial-list>

Equal opportunity initiatives in the public sector

No equal opportunity initiatives were identifiable in the Summary of Initiatives document. However, within Vote Women, a specific amount of expenditure is shown for nomination services, which enables the Ministry for Women to maintain a database of potential and current women directors whom it can nominate for appointment to state sector boards and committees.

The gender impact of mainstream budget expenditure

This is the area that requires the greatest analysis in order to determine a clear picture. We know that women are disproportionately represented in poor households as beneficiary recipients (main benefit recipients were 57% female and 43% male at end September).⁵⁶

This means women are especially impacted by decisions about welfare spending as well expenditure relating to social housing and income-related health issues. Women often have greater interaction with the education and health sectors due to their role as primary carer for children and/or ageing parents. We know that women can have a variety of interaction with the justice sector, especially due to New Zealand's high rates of domestic violence, which is estimated to be as high as 1 in 3 women⁵⁷, although a study in Christchurch revealed that women are treated more leniently than men in sentencing.⁵⁸ A full analysis of the gender impact of mainstream budget expenditure could be undertaken, perhaps by civil society actors, with a view commencing a discussion in New Zealand about gender equality.

Revenue

As noted previously in this paper, the revenue side of the budget should be considered alongside the expenditure side⁵⁹. At this time, the relevant document released by the New Zealand government, the Tax Expenditure Statement⁶⁰, does not include any gender analysis. It would be possible to analyse the items from a gender perspective but that is outside the scope of this paper.

Other reporting

⁵⁶ Ministry of Social Development (2016). Website - Home - About us and our work - Publications & Resources - Statistics - Benefit fact sheets - All main benefits - September 2016 quarter. Retrieved in December 2016: <http://www.msd.govt.nz/about-msd-and-our-work/publications-resources/statistics/benefit/latest-quarterly-results/all-main-benefits.html>

⁵⁷ Women's Refuge (2015). Website. Retrieved in December 2016: <https://womensrefuge.org.nz/domestic-violence/>

⁵⁸ Jeffries, S. Fletcher, G. and Newbold, G. (2003). Pathways to sex-based differentiation in criminal court sentencing. Retrieved in December 2016: https://www.google.co.nz/url?sa=t&rct=j&q=&esrc=s&source=web&cd=9&cad=rja&uact=8&ved=0ahUKEwiX_Ozr3tnQAhUDppQKHeg_Ak0QFghKMAg&url=https%3A%2F%2Ffir.canterbury.ac.nz%2Fbitstream%2Fhandle%2F10092%2F8526%2F12598501_pathways.doc%3Bsequence%3D1&usg=AFQjCNHgtOqYmgful2yHYA9NG2pR_70cbQ&sig2=MrayODS5nL0e6EzYAmDVsq

⁵⁹ Above n 18

⁶⁰ Treasury (2016b). Website – Home – Budgets – Budget 2016 - 2016 Tax Expenditure Statement. Accessed in December 2016: <http://www.treasury.govt.nz/budget/2016/taxexpenditure/b16-taxexpstmt.pdf>

Unlike the ABS, Statistics New Zealand continues to undertake its Time Use Survey, and it is proposed to have a future frequency⁶¹ of twelve yearly from 2020. Previous reports were covered the periods 1998/99 and 2009/10. Civil society in New Zealand has not produced any gender focused election analysis during recent elections⁶².

7. Conclusion

Australia is frequently cited as a leader in gender budgeting. Much of this work in the early years was driven by committed “femocrats” who had a solid grounding in feminist economics and politics, in conjunction with NGOs, such as the Women’s Electoral Lobby who saw tax and transfer reform as an important aspect of feminist economic policy. Over the last decade the Women’s Budget paper has become increasingly less useful, until being discontinued by the Abbott (Coalition) Government.

Although New Zealand has not formalised gender budgeting within its national accounts, it has, at times, adopted a gender lens to review policy through the activities of the Social Equity Committee.

To properly implement gender budgeting there are two stages: reporting and policy mainstreaming. The reporting function provides transparency by exposing Government programmes to scrutiny for implicit or explicit gender bias. This reporting should be undertaken within Government, but can be undertaken by civil society, which is more likely to provide a constructive critique of those programmes.

The second stage is to incorporate a full gender analysis into the design of Government spending and revenue programmes, based on data that can assist in designing a programme to address an existing gender disadvantage. Mainstreaming can only be implemented by Government, but should also enlist civil society in designing and reviewing the programme in accordance with gender budget principles.

The lesson to be learned from the Australian experience of gender budgets is that reporting the gender effect of Government programmes is only the first stage. Gender equity will not be achieved unless the programmes are properly reviewed and the information obtained is used in the design of those programmes. The success of the early years may have, in part, contributed to a sense that the hard work had been done. Civil society has a responsibility to step back from specific issues to take a holistic view of the overall effect of Government expenditure programmes and revenue measures; or Governments will lose focus on the importance of gender budgeting.

⁶¹ <http://m.stats.govt.nz/methods/research-papers/topss/integrated-household-surveys-supplementary-content/nz-general-social-survey>

⁶² The AUT Media Observatory produced a ‘News, politics and diversity in the 2014 New Zealand General Election’ document, which included gender analysis of those reporting, and those featured in the media.

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