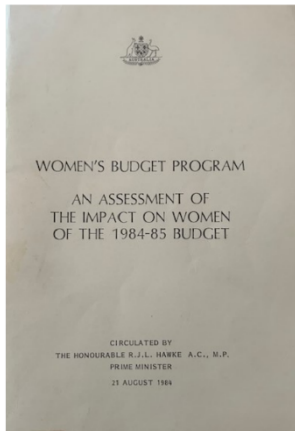


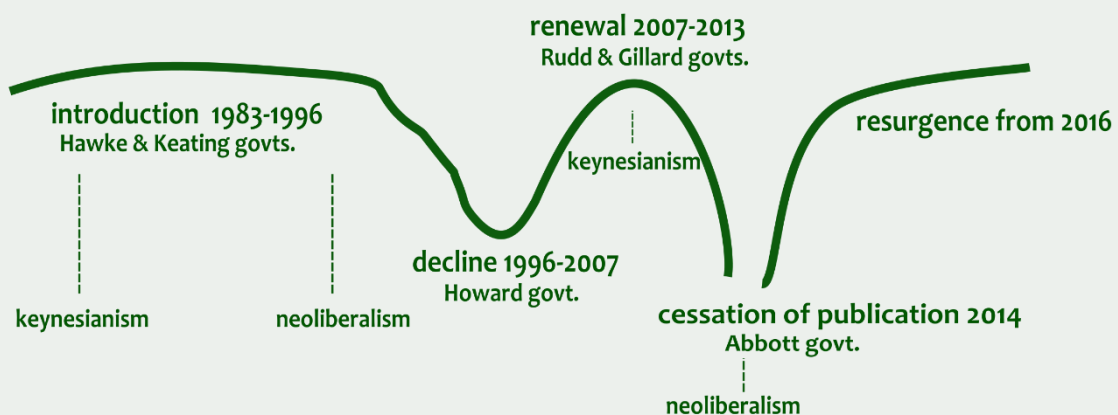
Case Study: Early History of the Women's Budget Statement



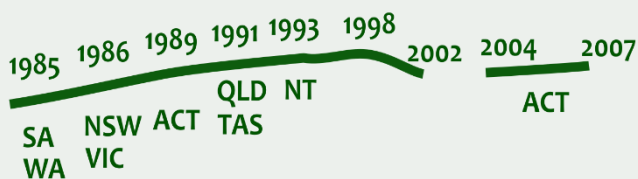
A Women's Budget Statement is an account by government of how the measures of its annual budget progress its gender equality commitments.

For over four decades the Women's Budget Statement has been a defining feature of Australia's gender-responsive budgeting across federal, state and territory levels of government.

Uneven Evolution of the Federal Women's Budget Statement



Patchy Progress in State and Territory Statements



Women's Budget Statements

- challenge the myth of gender neutrality of budgets
- require a strong women's movement
- struggle under neoliberalism

CASE STUDY 8: EARLY HISTORY OF THE WOMEN'S BUDGET STATEMENTS

Monica Costa and Rhonda Sharp¹

Innovation in government policy and budgeting

The publication of an annual Women's Budget Statement by governments has been a defining feature of gender-responsive budgeting in Australia. A gender/women's budget statement is an accountability document that reports to the public on the impact of a government's annual budget on gender equality.

A Women's Budget Statement was a world first policy innovation introduced in the 1984-85 budget papers by the federal Hawke Labor government. In 1985-86 the South Australian Bannon Labor government followed suit. Over the next five years all the state and territory governments introduced a Women's Budget Statement, but by 2000, changes in economic and political contexts meant that the states and territories' statements had all but disappeared. The federal Women's Budget Statement ceased publication in 2014.

Historically, in Australia, the term *women's budget statement* refers to a variety of forms of documents reflecting different relationships with the budget process and Treasury's involvement and responsibility for the statement's preparation. In many cases during the early history of these statements the offices for women have played a strong coordination role in the development of the document, with Treasury taking responsibility for the financial details. Statements published as official budget documents infer the government as a whole is accountable, whereas those signed off by the Minister for Women only infer more limited budget and policy accountabilities. Some early statements included ministerial or agency analysis of policy measures, facilitating ministerial/agency accountability to women.

These Women's Budget Statements offered a broad narrative of how different budget measures promoted achievements for women and gender equality. In varying degrees, they reported details of monies allocated and indicators against which progress could be measured.²

After a long hiatus, Women's Budget Statements have recently undergone a renewal at all levels of government (see Case Studies 9 and 10). Australia remains one of a limited number of countries that publishes such a statement, although other countries include some form of information about gender-responsive budgeting in their budget papers. In 2022, only five OECD countries had standalone gender/women's budget statement as part of gender-responsive budgeting work.³

In this case study the term *women's budget statement* is used in discussing the specifics of Australia's early experience. Globally, the term *gender budget statement* has become common.⁴

This case study explains the history of Women's Budget Statements in the first period of their application to budgets by the Australian federal, state and territory governments, and identifies the lessons that can be drawn from this period for the future of gender-responsive budgeting.

Australia's early history of Women's Budget Statements



Gender responsive budget initiatives aspire to provide a gender analysis of the impact of policies funded by the budget and to influence the budgetary decision-making processes. Australia, by making the Women's Budget Statement the centrepiece of its gender-responsive budgeting initiative had made important, although uneven progress, over its 30-year (early) history.⁵

Rhonda Sharp and

Ray Broomhill

FEDERAL GOVERNMENT (1984-2013)

The first Women's Budget Statement started out as 'a consciousness-raising exercise for the bureaucracy' to demonstrate that policies and budgets were not gender neutral.⁶ It was first introduced in the 1984 federal budget by the newly elected Hawke Labor government, underpinned by a Keynesian approach to economic policy, a strengthened gender architecture and led by the Office of the Status of Women (OSW).

The innovation of the first statement. The idea of a Women's Budget Statement had first been raised at meetings of the women's advisers (known as the femocrats) who headed the women's policy offices established in the 1970s. The femocrats regarded the budget statement as a tool with which to interrogate non-gender specific programs and thereby influence general budget expenditure. Focussing on the details of the budget rather than on small, women-oriented programs had been suggested by Dr Anne Summers, the head of federal OSW in the Department of Prime-Minister and Cabinet.

The scheme was administered by the high-level Secretaries (heads of department) Taskforce on the Status of Women and built on the requirement in the 1983 Cabinet Handbook that all Cabinet submissions include a statement by departments of the impact of their budget on women.

The new process required each department to present an analysis of the gender impact of the policies and programs in their budgets. These departmental impact analyses became a statement titled Women's Budget Program, renamed the following year as the Women's Budget Statement. *A unique feature of the gender impact analyses was that they represented the views of the departments with minimal editing by OSW.* This facilitated the accountability of the heads of departments and their ministers. In particular, it revealed the pervasiveness of the assumption that programs and budgets were gender neutral.⁷ Over successive Women's Budget Statements most portfolio areas improved their analysis, although the economic policy departments tended to maintain the assumption of gender neutrality longer than others for mainstream programs and activities.

The Women's Budget Statement was integrated into a well-developed gender policy architecture within government, initially established under the Whitlam Labor government in the first half of the 1970s. This included the National Agenda for Women initially canvassed in parliament in 1985 by Prime Minister Hawke. Published in 1988 after extensive community consultation, the National Agenda for Women set out a plan of action for furthering the status of women through to the year 2000.

The National Agenda for Women was innovative for including a variety of gender equality indicators to monitor the progress of the position of women relative to that of men on an annual basis.⁸ The Secretaries Taskforce on the Status of Women reported to Cabinet annually on the performance indicators and provided regular implementation reports of the Agenda with measures of performance. The ambit of the Women's Budget Statement was extended to report on the programs and policies implementing the Agenda.

Neoliberalism and the shift in ideas about the role of government. As progress was being made in gender-responsive budgeting, the global economic context was changing, with the dominant economic paradigm shifting from Keynesianism to neoliberalism. *New ideas about the economic role of governments led to a backtrack on the Labor government's expansionary budgetary approach. In this new context the ability of femocrats to achieve the ambitious goals of the Women's Budget Statement was reduced.*

Although the Women's Budget Statement was published throughout the life of the Hawke and subsequent Keating Labor governments, internal resistance was significant and a detailed Women's Budget Statement (up to 300 pages) could not be sustained. In 1993, the Status of Women Committee of the Parliamentary Labor Party just managed to stop a proposal to eliminate a Women's Budget Statement altogether.⁹

The election of the Howard Coalition government in 1996 paved the way for a more aggressive neoliberal policy approach. A greater focus on individual choice and market freedoms contributed to budgets that had negative impacts on most women, particularly vulnerable groups of women.

Large cuts were made to the OSW and it was renamed and relocated to the Department of Family and Community Services. The Women's Budget Statement became a ministerial statement, and departments were no longer required to provide a gender analysis of the impact of their policies on men and women. The downgrading of the Office made it less able to raise awareness and integrate gender issues into policies.¹⁰

The statements became shorter and nicknamed 'glossies'. They were more focused on selling the achievements of the government than reporting budgetary efforts to foster gender equality. The potential of the statements to influence policy and budget formulation was undermined.

Gender equality advocates in government responded to the dismantling of gender-responsive budgeting by commissioning detailed costings of policies from departments to avert the worst of policy impacts and build demand for policy change. When the Howard Coalition's funding of domestic violence programs was under threat OSW commissioned a study of the costs of domestic violence to the Australian economy (See Case Study 3). This gender analysis was used in successful campaigns by civil society and OSW for further funding and announced in subsequent Women's Budget Statements.¹¹

A BRIEF REVIVAL OF THE WOMEN'S BUDGET STATEMENT 2008-2013

Action by the Labor government. *After more than a decade of conservative neoliberal government, the Rudd and Gillard Labor governments initiated the renewal of the Women's Budget Statement. Gender equality returned as a policy goal. There was a more detailed gender impact analysis of key policies, particularly those impacting on the care economy, including the introduction of government subsidised paid parental leave announced in the 2010-11 Women's Budget Statement.*

Gender analysis recognised gaps between women and men, the cost to women of their unpaid work responsibilities and the challenges of undertaking unpaid and paid work. (Case Study 2 offers an example of what occurred when gender was not considered when the Parenting Payment was reduced). The process of producing the Women's Budget Statement was also refined with the increased engagement of senior departmental officers and Treasury and Finance.¹²

However, the previous government's actions had significantly undermined gender policy structures making systematic analysis of budget measures by departments challenging, as was influencing budget decisions. The Office for Women was responsible for the Women's Budget Statement, but it was no longer located in the central policy coordinating department of the Department of the Prime Minister and Cabinet, nor was the Minister for Women represented in the key budget decision making committee – the Public Expenditure Review Committee.

When the Abbott Coalition government took office in 2013, the Office for Women was finally positioned in the Department of Prime Minister and Cabinet. However, the government ceased publishing a Women's Budget Statement in 2014, and the Prime-Minister allocated the Minister for Women portfolio to himself. This marked the end to what Anne Summers described as 'an example, *par excellence*, of the mandarin approach to women's policy'.¹³

In this context, the National Foundation of Australian Women (NFAW) mobilised to publish an annual gender analysis of the budget from outside government – *A Gender Lens on the Budget*. While the outside analyses were critical for encouraging accountability, they are not a substitute for an internal process and its accompanying public report.

STATES AND TERRITORIES (MID 1980S-2000S)

In the first wave of Women's Budget Statements, the informal, but regular, meetings of federal and state women's advisers shared the most successful experiences and transferred gender-responsive budgeting knowledge and ideas of processes. Across Australia, states and territories followed the federal government in developing Women's Budget Statements in various ways (Box 8.1). South Australia and Victoria went on to develop a Women's Budget Statement framework, content and processes similar in scope to those of the federal government, as discussed below.

Box 8.1 Selections of the early history of the state and territories' Women's Budget Statements

Western Australia (1985)

Western Australia's Women's Budget Statement – *The Budget Outlook 1985-86: Women at Work and at Home* – was introduced by the Burke Labor government. Under the leadership of Western Australia's first women's adviser, Liza Newby, it was a small-scale pilot exercise. A second statement did not proceed after the women's unit was downgraded. Instead, a list of government achievements for women was included in the budget.¹⁴

New South Wales (1986)

In 1984 the Wran Labor government announced a role for the Women's Coordination Unit in the budget process to ensure that major economic decisions would consider impacts on women, along with input by the Unit on initiatives for women. This evolved into a creative political exercise focussed on departments identifying new initiatives for women rather than undertaking a gender analysis of all programs.¹⁵

A key role of the Women's Coordination Unit was to persuade departments to prioritise new initiatives that could be promoted as government achievements for women. The Director of the Unit, Helen L'Orange, was manifestly successful in extracting large financial commitments from departments, including a \$10 million for the Women's Housing Program in 1987-88. Several pages detailing programs relevant to women are included as a section – 'Programs for women' or 'Women' – under the 'Budget Paper No.2' between 1986 and 1989/90. A glossier version was presented as a statement by the Premier on International Women's Day.¹⁶ By 1990/91 budget, under the Liberal Nationals Coalition Greiner government, publication of the section focusing on programs for women ceased.

Australian Capital Territory (1989)

The first ACT government led by Labor's Rosemary Follett published the first Women's Budget Statement in its 1989-90 budget. It a strong emphasis on participatory and open government. Follett was also the first woman leading a state or territory government in Australia. The 1989-90 statement set out to provide a basis for the gradual development of performance indicators to enable public program managers to assess the impact of their programs on women and girls and was politically celebrated as one of the key achievements of the first 100 days of the Follett government.¹⁷

The Stanhope Labor government was the last state and territory level government to publish a Women's Budget Statement, having reintroduced a Women's Budget Statement in its Budget Paper No 3 for the period 2004-05 to 2007-8.

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Tasmania (1991)

Tasmania's inaugural Women's Budget Statement, introduced by the Field Labor Government, drew on the South Australian model for assessing the budget's impact on women and girls. The statement was prepared by the Office of the Status of Women, strategically located in the Department of Premier and Cabinet. The statement's entries were based on reviews of departments and other government agencies were required to explain the relevance of their programs for women and girls. This process was critical in developing the statement, designed to raise awareness in government departments of the needs of women and the impact of their programs on them.¹⁸

The minority Rundle Liberal government, in its first budget, published in parallel with the budget documents a renamed statement 'Achievements for Women from the Budget 1997-98'. It maintained the framework developed over the previous years but, in keeping with developments in performance budgeting, it gave a greater emphasis to outputs, rather than inputs, for evaluating the achievements of agencies against policy priorities.¹⁹ Labor won government in its own right in 1998, but did not publish a Women's Budget Statement.

Queensland (1991)

The Goss Labor government introduced Queensland's first Women's Budget Statement in 1991 and over the following five years the statement developed a strong focus on the progress of key women's policies. It was developed with the leadership of long-serving senior staff and the participation of various gender organisations. In 1996 the newly elected National-Liberal Party government under the National Party Premier Rob Borbidge maintained the statement during his two years of office, publishing it as an official budget paper.

In the introduction to the 1997-98 statement, the Deputy Premier and Treasurer, Joan Sheldon, reported that not only did the document detail women-specific measures but provided a woman's view of the whole budget by including general programs departments have chosen to highlight for the benefits they provide to women. All the programs identified by departments are reported under several themes or areas where the government believes there is the greatest need to achieve equality for women. The statement reported the largest ever single allocation to the women's program with \$2.5 million allocated to the newly named Office of Women's Affairs to fund specialised policy advice, business and job projects and information services for women. The Office of Women's Affairs was also funded for its new initiative, Women 2000, \$1.75 million over three years to create opportunities for women in jobs, scholarships, online community access and the info Expo. The Beattie Labor government discontinued the Women's Budget Statement when it was elected in 1998.

Northern Territory (1993)

The Women's Budget Statements were introduced in 1993 by the Perron Country-Liberal government and were published as budget papers under successive Country Liberal governments until 2001-2002. Overtime these statements provided a record of departments' assessments of direct impacts of their budget measures on women and girls and made links to progressing the women's action plan although the details of dollars allocated were limited.²⁰ The Women's Budget Statement ceased publication in 2002 with the election of the first Labor government of the Northern Territory, led by Clare Martin, the Territory's first woman leader.

South Australia. *The South Australian government published its first 'The Budget and its impact on women' in 1985 under the re-elected Labor government of John Bannon. The women's adviser to the Premier, Carol Treloar, had previously worked closely with Anne Summers and was part of the initial discussions at the Commonwealth and state women's adviser meetings.*

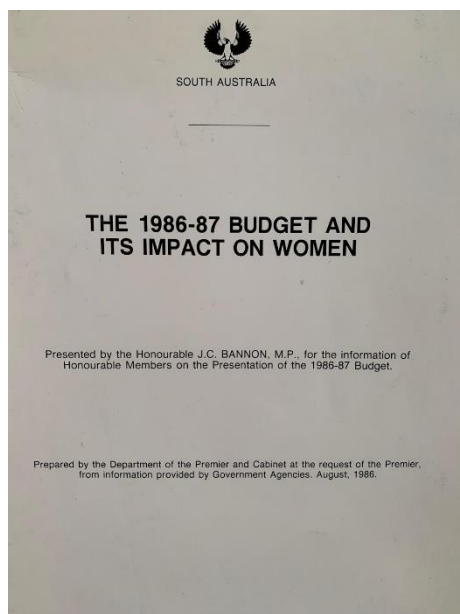
The South Australian Women's Budget Statement became the most conceptually developed initiative at the state level and went on to influence gender-responsive budgeting across other jurisdictions in Australia and internationally.

The statement opened with an outline of women's disadvantage, setting out a rationale for sex-disaggregated analysis and highlighting how perceived neutral policies could have a different impact on men and women.

An innovation in the budget statement was the identification of three categories of expenditure. These categories included both the internal equity allocations for equal employment opportunity within the public service, and the external equity elements of assessing the impacts of government policies on women in the community.

These expenditures were classified as:

- Category 1 specifically targeting women/gender
- Category 2 promoting women's advancement within government employment
- Category 3 all other expenditure assessed for its importance in promoting equality between women and men (see Figure 8.1).



This was adopted by the other states and territories and was a major departure to the approach of the federal government, which did not include data on equal employment opportunity programs within the public sector.

One feature of this analysis was to track implementation of government policy on the appointment of women to government boards and committees across departments to highlight women's representation in decision making within the public sector. While this data was not initially collected at the federal government level, it has subsequently become an area of policy attention.

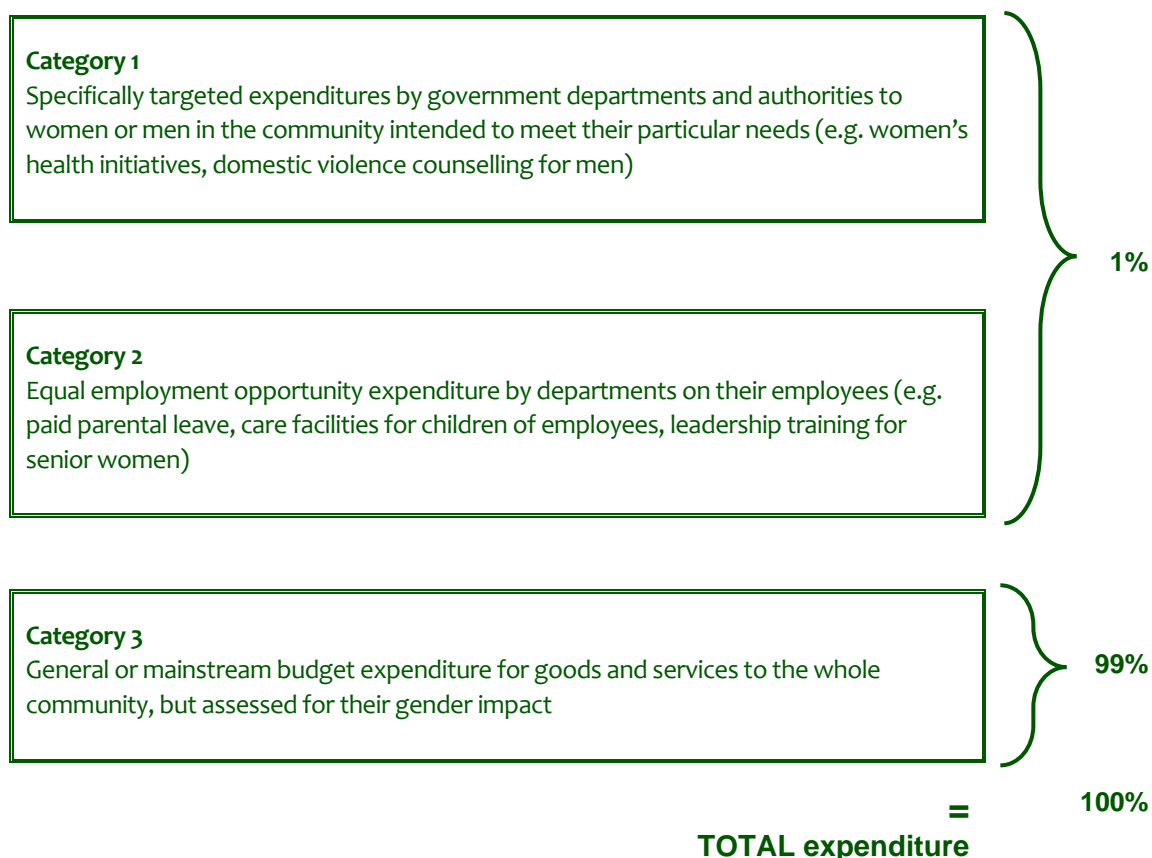


Figure 8.1 Applying a gender lens to public expenditure categories
(Developed by Rhonda Sharp for the 1986-87 South Australian budget)

Initial resistance to the gender analysis of all expenditures led the Women's Adviser's Office to estimate the relative size of different allocations in 1986-87 budget. This analysis found that Categories 1 and 2 comprised less than 1% of the total budget with 99% or more being general allocations.

This finding was very important in highlighting that departments need to analyse their general programs to address gender inequalities.

The Women's Budget Statement was published with the budget. Its production was led by a coordinating committee with members from Treasury and the Women's Advisers Office, located in the Department of the Premier and Cabinet. Premier Bannon was also the Treasurer enabling the central agencies greater leverage in driving the process.²¹ The statement adopted the budget's program performance framework, which facilitated a gender impact analysis at the program and project levels.

For example, the Treasury circular for the preparation of the 1988–89 budget stressed the need for departments to evaluate their programs and activities in terms of outcomes for women, provide disaggregated indicators and specify an action for change. In turn, these impact analyses provided by agencies were published in the Women’s Budget Statement. See Box 8.2 for an example of the analysis of a general budget allocation for its impact on women and girls.

Box 8.2 Example of gender analysis of a South Australian technical and further education program, 1989-90 budget

Program:	Pre-Vocational Course				
Activity:	Assessment of course participation				
Indicator:	Applications compared with actual enrolment				
	Female	Male	Non-English Speaking	Disabled	Aboriginal
Applications (%)	35	65	3	2	1.3
Enrolments (%)	25	75	3	1	0.8
<p>Program analysis: Many women (1,006 out of 1,288) applied for 232 places in seven courses (5 non-trade, 2 traditional female areas of study) and were successful in gaining 78% of total places (182). In traditional male areas of study, 1,985 males applied for 706 places (a 32% success rate), compared with 908 females who applied for 205 places (a 19% success rate) in female areas.</p>					
<p>Issues: Women are applying for a narrower range of courses, many of which do not continue into apprenticeships. Women have a lesser success rate in entering courses of their choice, often due to a limitation of resources or facilities. E.g. Tourism: 372 applications, 308 females; 19 females accepted for 25 places. Commercial Cookery: 194 applications, 84 females; 9 females accepted for 26 places. Visual and Commercial Art: 68 applications, 35 females; 6 females accepted for 19 places.</p>					
<p>Action: Address the areas of pre-course counselling and selection procedures as part of the department’s strategic priorities.</p>					

Source: SA Women’s Budget Statement 1989-90.²²

While the South Australian Women's Budget Statement began with high degree of political backing by the Premier, who also held the Treasury portfolio, it did not survive a change to a Brown led Liberal government in 1993.

Instead, in 1996, the renamed Office for the Status of Women published Focus on Women, highlighting gender specific initiatives or Category 1 expenditures deployed by the government to improve the status of women, without budget details. The government's emphasis on private sector models shifted the focus of departments to the needs of women as consumers, requiring them to complete templates of 'customer profiles', lending an invisibility to the gender impacts of cuts being undertaken in the public sector. The previous accountability of the Women's Budget Statement was discarded.²³

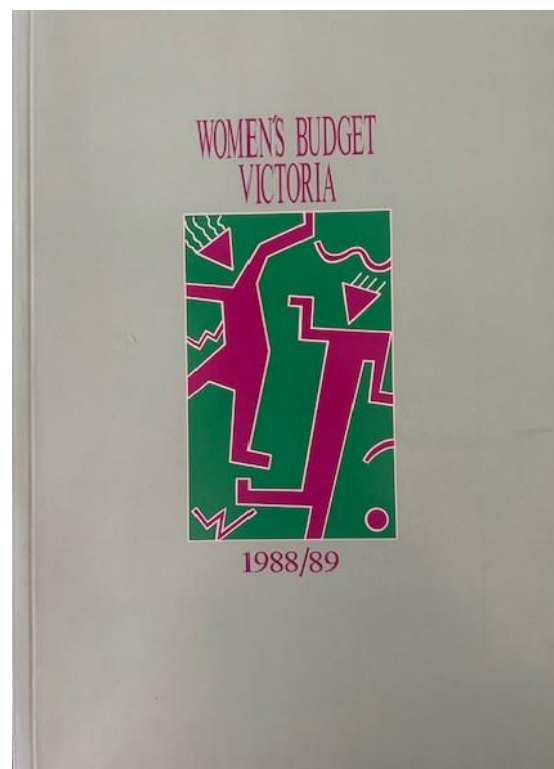
Victoria. *Women's Budget Statements were published in Victoria for a decade (1986 to 1996-7) under both Labor and Coalition governments, beginning with the Labor government of Premier John Cain.*

The women's adviser to the Premier, Mary Draper, was involved in early discussions with Anne Summers and Carol Treloar about the idea of a women's budget at the Commonwealth and state women's adviser meetings. *The statements were modelled on South Australia's but were not a formal budget document. The lack of formality meant that the format of the statement could be more accessible and colourful.*

The statements began with an analysis of the dimensions of women's disadvantage. In 1986-87 the first statement provided a detailed account of each department's specific and general budget allocations for their impact on women, including performance indicators.

The Women's Policy Coordination Unit exercised editorial control of the statements to ensure that there was a strong focus on women in the community, as well as ministerial accountability. Accountability was sometimes strengthened at the political level. In 1987, for example, the Victorian Premier poked fun at the quality of the analysis of the Department of Agriculture and Rural Affairs when the department only identified \$100 out of a budget of \$50 million as being of direct benefit to women. The following year the department announced the appointment of a Farming Women's Officer to increase the participation of women in its programs and ensure that the nature of women's roles in agriculture was better understood.²⁴

Over time, the government placed more attention on increasing women's policy expertise within government, and budget statements improved. They ranged from 140-300 pages, and cultivated a wide readership, including government backbenchers, ministers, unions and community groups.



In contrast to South Australia, the Victorian Women’s Budget Statement continued after the election of a conservative government with the Kennett-led Liberal-National party taking office in 1992. But by 1995-96 some of its elements had been watered down, with the distinction between specific programs for women and the impact of general programs on women no longer included. The effect of a wide range of budget/policy decisions on women was no longer provided as attention turned to ‘customer profiles’ and policies and initiatives of ‘particular importance to women’.²⁵ The Women’s Budget Statement ceased publication in 1997 after the Kennett government Liberal-National government was re-elected for a second term.



Both the South Australian and Victorian documents ... outstripped the Commonwealth (Women’s Budget Statement) prototype.



Marian Sawer 1990: 240²⁶

Even as Women’s Budget Statements were being challenged in Australia, this early experience was providing impetus to the international spread of gender-responsive budgeting and influencing its conceptual developments.

In 1998, a United Nations expert group on national machineries for gender equality selected Australia’s Women’s Budget Statements as an example of best practice. Australia’s experience contributed to the first multi-country gender-responsive budgeting pilot initiated by the Commonwealth Secretariat, and was widely disseminated globally in the first manual, *How to do a gender sensitive budget: Contemporary research and practice* (Debbie Budlender and Rhonda Sharp 1998).

Ongoing international recognition contributed to political support for the federal Women’s Budget Statements until 2014.

Foundation lessons from the early phase of the Women’s Budget Statements

The 30-year early history (1984-2013) of the Women’s Budget Statements provides relevant lessons for the renewal that is now underway at the federal, state and territory levels of government.

Key lessons include:

- Women’s Budget Statements played a critical role in challenging the assumption that budgets are gender neutral. The COVID19 pandemic illustrated that this requires ongoing work (See Case Study 5).
- The importance of expanding government accountability to include the impacts of general or non-gender specific expenditures and revenues and the recognition that gender targeted expenditure, while critical, often represents less than 1% of total expenditure of the budget.

- Women's Budget Statements showed a potential to educate and to influence budget and policy priorities despite being typically prepared after departments had completed the process of developing the budget measures.
- Women's Budget Statements walk a tight rope between being a political document presenting the government's choices in a favourable light, and the aspirations of gender advocates that they ensure transparency and accountability for the gender impacts of the budget.
- Producing a Women's Budget Statement has demonstrated that politicians across the political spectrum see value in informing women about the government's policies. A lack of legislative basis left these initiatives vulnerable to political vagaries.
- Key factors in the introduction of Women's Budget Statements in Australia were a strong commitment by the Prime Minister/Premier/Chief Minister, a progressive policy reform agenda, and a change in government.
- The broader economic context is critical. A shift to the neoliberal policy framework and discourse contributed to policies and budget cuts that frequently reinforced and increased gender inequalities.
- The limited contribution of treasury and finance departments to a women's budget process across the budget cycle undermines the potential to embed these statements in the budget cycle and foster good gender analysis and policy and budgetary changes.
- The gender equality architecture within government, especially the leadership of qualified offices for women, provided impetus for the Women's Budget Statements' work. Women's Budget Statements are best nested in a wide-ranging approach to gender equality policy.
- In Australia's federal system, intergovernmental decision-making factors have historically, been a source of both strength (information sharing and policy transfer) and weakness (influence of neoliberal approaches) for Women's Budget Statements.²⁷
- A government must be held accountable for its gender equality commitments. Success in promoting accountability depends not only on the quality of the statement, but also on how it is used by civil society, parliament, gender equality advocates and researchers.
- Attention on templates to show how to conduct a gender impact analysis of budget measures contributed to consistent and comprehensive analysis which fed into the Women's Budget Statement. Gender disaggregated performance indicators served to increase demand for reliable and high-quality disaggregated data.

Notes, Case study 8

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- 5 Sharp & Broomhill. (2013). *Op. cit.*, p. 21.
- 6 Interview with Anne Summers, former Head of the Federal Office for the Status of Women. Interviewer Sara Dowse. ORAL TRC 4852. National Library of Australia.
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- 9 Sawyer. (2002). *Ibid.*
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- 11 Costa, M. & Sharp, R. (2023). Gender-responsive budgeting. Chapter 11 in M. Sawyer et al. (Eds), *Handbook of feminist governance*. US, Edward Elgar Publishing, pp. 138-149.
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- 13 Quoted by Sawyer (2002). *Op. cit.*, p.50.
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- 17 Follet, R. (1989). [Media Release: Chief Minister proud of her first hundred days](#). Friday 18 August 1989. Canberra, ACT Government.
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- 19 Tasmanian Office of the Status of Women, Department of Premier and Cabinet (1997). *Tasmania, Achievements for Women from the Budget 1997-98*. Hobart, Tasmania Government, p. 2.s.
- 20 Northern Territory Government (2021). *Women in the Budget 2021-02*. Darwin, Northern Territory Government.
- 21 This perspective was provided by Carol Treloar in her commentary on this case study.
- 22 South Australia Government. (1989). *The budget and its impact on women 1989-90*. Financial Information Paper No 5. Adelaide, SA Government, p.82.
- 23 Sawyer (2002). *Op. cit.*, p.57.
- 24 Sawyer (2002). *Ibid.*, p. 57.

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- ²⁵ Sawyer (2002). *Ibid.*, p. 58.; Public Accounts and Estimates Committee (2022). Inquiry into gender responsive budgeting. Melbourne, Parliament of Victoria.
- ²⁶ Sawyer (1990). *Op. cit.* p. 240.
- ²⁷ Sawyer, M. (2014). Gender equality architecture: The intergovernmental level in federal systems. *Australian Journal of Public Administration*, 73(3), p. 361-372.

