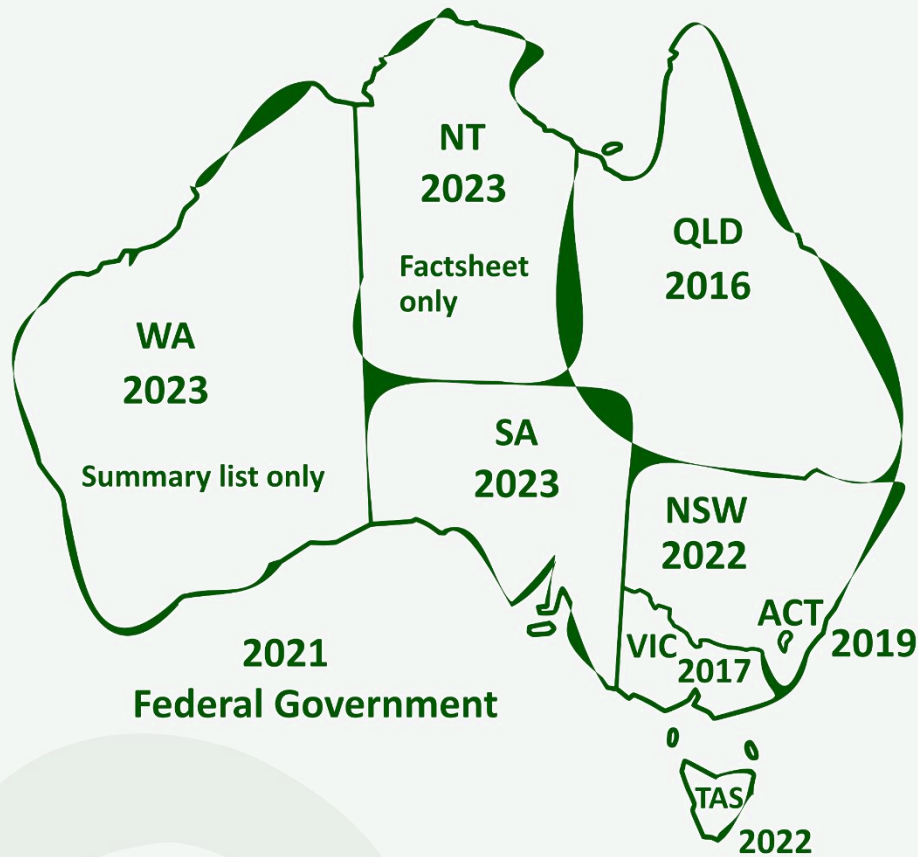


Case Study: Resurgence of Gender or Women's Budget Statements Across Australia



Resurgence Drivers

Election of governments with reform agendas

Shifts in political, economic and institutional contexts

Elevation of gender expertise in policies and budgets

Learning from others

Re-energised women's movement

Increased representation of women in government and leadership positions

Legislating for gender equality and gender-responsive budgeting

Enhanced gender equality institutions

CASE STUDY 9: RESURGENCE OF GENDER OR WOMEN’S BUDGET STATEMENTS AT THE STATE AND TERRITORY LEVELS OF GOVERNMENT

Monica Costa and Rhonda Sharp¹

The resurgence

The state and territory levels of government were the first to initiate the renewal of Women’s Budget Statements. Since 2016, some form of these statements has again been published by the majority of governments across Australia. This has been accompanied by a renewal of gender architecture facilitating learning and collaboration across states and territories, with the federal government playing a key role (see Case Study 10).

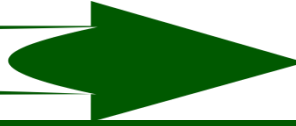
The reintroduction of Gender/Women’s Budget Statements at the state and territory level have mostly retained a focus on women, and the intersection of gender with other structural inequalities. The aim is to promote gender equality by closing gender gaps and giving greater value to the economic and social contributions of women.

The resurgence of these statements occurs against a backdrop of expanding international knowledge and practical experience in gender-responsive budgeting. Australia is now positioned to share and learn from a global community that has made gender-responsive budgeting central to advancing gender equality.

This case study traces the evolution of the current phase of state and territory Gender/Women’s Budget Statements by examining the:

- key forces that underpin their resurgence
- distinguishing features of the statements focussing on new and diverse developments related to gender analysis and the budget process
- implications of these changes for gender-responsive budgeting.²





The first to reinstate a women’s budget statement in Australia

2016	Queensland Women’s Strategy (2016-21) <i>Summary of budget measures (2016-17) advancing the Queensland Women’s Strategy</i>
2017	Renamed Women’s Budget Statement (2017-18)
2022	Queensland Women’s Strategy (2022-27) includes commitment to gender-responsive budgeting
2023	Women’s Budget Statement (2023-24) with commitment to gender-responsive budgeting

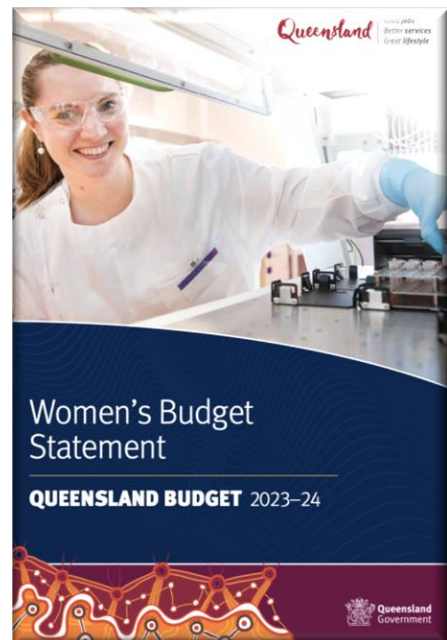
Women’s Budget Statement 2023-24 is the start of gender responsive budgeting in Queensland, with further work being undertaken for implementation in future budgets.

Queensland Government, Women’s Budget Statement, 2023³

The newly elected Anastacia Palaszczuk Labor government was the first Australian government to reinstate, in 2016, a Women’s Budget Statement. It was described by the Minister for Communities, Women and Youth, Shannon Fentiman, as a key document outlining the initiatives contained in the 2016-17 State Budget for Queensland women, the first since 1997.⁴

2016-17 *Summary of budget measures advancing the Queensland Women’s Strategy.*

The new Labor government had a progressive reform agenda; and women made up half the Cabinet and held both the Premier and Deputy Premier roles. In its first year the Minister for Women oversaw the development of the 2016-21 *Queensland Women’s Strategy* to guide the progression of gender equality. The budget was seen as central to translating into action the government’s gender equality commitments set out in the strategy. A summary of the measures and allocations against the four priority areas of the strategy was prepared by the Office for Women, with Treasury assisting, and included in the budget.⁵



2017-18 **Women's Budget Statement.** In the 2017-18 budget a similar approach was used identifying measures and allocations advancing gender equality across the four priorities of the 2016-21 *Queensland Women's Strategy*: participation and leadership; economic security; safety; and health and well-being. The document was renamed Women's Budget Statement.

2018-22 The **women's budget statements, between 2018 to 2022**, became an integral part of reporting on new and expanded spending areas progressing the women's strategy. During 2020-21 and 2021-22 budgets, the Women's Budget Statement underwent a shift in its messaging, with its title changed to *Women's Economic Statement*. This was reversed in the 2022-23 budget, when it returned to its former title of Women's Budget Statement, continuing in subsequent budgets.

In 2020, when Treasury support wavered, the Minister for Women provided political support for the continuation of the Women's Budget/Economic Statement, and the Office for Women took responsibility for its preparation that year. From 2021, Treasury committed to the development of a Women's Budget Statement in partnership with the Office for Women. By 2022-23, the Women's Budget Statement was included on the Treasury website. It followed a structure similar to previous statements and identified the allocation of \$630 million across the five impact areas of the new women's strategy released in 2022.

Outside pressure from the Queensland Council of Social Services (QCOS) and Femeconomy provided political momentum for reviewing the Women's Budget Statement, offering critiques of the quality and processes of the statements themselves. In their review of the 2022-23 budget, the QCOS's noted critically that the budget did not address the commitment to gender impact assessments and gender-responsive budgeting foreshadowed in the 2022-27 *Queensland Women's Strategy*. Nor did the budget systematically address the priority of women's economic security as there was a lack of gender mainstreaming throughout all policy areas.⁶

Queensland Women's Strategy 2022-27. *The new strategy supported gender-responsive budgeting, specifically including gender impact assessments in policy and decision making.* The strategy prioritises women's economic security on the basis that it underpins all other elements of gender equality throughout women's lives. The framework includes four other key impact areas: women's safety and wellbeing; elevating First Nations women; women with diverse backgrounds; and experiences and empowerment and recognition. There is a commitment to using government procurement policy to drive gender equality in the private sector.

The Women's Budget Statement was one of several communication and accountability documents related to the women's strategy. There were also:

- gender equality report cards (2020-2023) which provided a statistical analysis against the Strategy's four priorities
- annual Queensland Women's Statement (2022-24) that identified work undertaken each year on each area of the strategy and nominated priorities going forward.

Women's Budget Statements have the potential of furthering the Queensland Women's Statement as an accountability tool by capturing dimensions of resources allocated in the budget and the impact of measures in progressing the women strategy.

2023-24 *Women's Budget Statement (2023-24) materialised the government's intention to adopt gender-responsive budgeting outlined in the women's strategy (2022-27) and detailed how that commitment had shaped the budget process.* The

statement was a formal budget paper included on the Treasury website. The over 30 pages statement continued to report a range of measures against the priority areas of the women's strategy with a focus on economic equality and women's economic contributions. It did this by providing:

- a snapshot of key gender equality indicators in Queensland
- a report with a list of new, expanded and ongoing budget measures
- the dollar allocation against each of the priority areas of the women's strategy
- an analysis of three areas of gender inequality crucial to women's economic outcomes.

The commitment to gender-responsive budgeting in the 2023-24 Women's Budget Statement reflected a strong pro-equality climate that was emerging nationally (see Case Study 10). The shift to gender-responsive budgeting generated a new practical approach developed by Treasury and the Office for Women.

Queensland Treasury established a review process which involved workshopping budget bids from key agencies. It provided an opportunity for Treasury to lead discussions with agencies to consider the potential impacts of these bids on gender equality with a focus on increasing women's economic opportunities and security. The review drew attention to the need for a framework to improve the development of budget bids. Treasury's review was a light touch but could be further developed.

Supporting the process of reviewing the budget bids was a Treasury analysis of three areas of gender inequality that are reflected in women's lifetime economic outcomes, namely, women's participation in the workforce, the gender pay gap and economic outcomes in retirement. The analysis involved:

- assessing the situation of different groups of women relative to men for each outcome
- examining the factors that drive inequalities in each economic outcome
- identifying key budget measures that respond to the factors that have the potential to change economic outcomes for women and gender equality.

These new processes contributed to changes to budget decisions, with a \$16.3 million package of measures, over four years, to improve economic outcomes for women. An additional \$645 million over four years was allocated for 15 hours of free kindergarten each year for all four-year-olds from 1 January 2024.⁷ The experience resulted in changes to the process with budget bid forms requiring more details on the target cohort and women's economic security becoming a greater focus of Treasury work.

2024-25

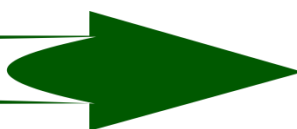
Women's Budget Statement (2024-25) extending over 40 pages, continued in the same vein as its predecessor but introduced new content, such as the government's role as an employer in providing reproductive health leave and superannuation contributions as part of parental leave.

The statement also highlighted advances in gender impact analysis within the budget bid process. Agencies were now required to assess gender impacts and align their bids with the women's strategy's impact areas and priority cohorts. Key agencies were directed to undertake an enhanced analysis to identify and support areas needing additional focus to achieve desired policy results.

Overall, the progressive development of the Women's Budget Statements has markedly improved transparency and analysis of the Queensland government's activities related to women. The requirement by Treasury for more detailed budget bids and a heightened focus on women's economic security mark notable advances in using gender-responsive budgeting to address gender inequalities.

The election of a Liberal National Party (LNP) government in October 2024 ended nine years of a Labor government presiding over the reintroduction of Women's Budget Statements. The continuity and future development of these statements are now uncertain. The LNP's election statement – *The right priorities for Queensland's future* – does not address women's needs or gender equality.⁸

Furthermore, the election campaign saw the emergence of the re-criminalisation of abortion as a policy issue, with a commitment by the minority Katter Party to introduce a private members bill. The new Premier, along with the majority of LNP members had voted against Labor's abortion law reforms in 2018.



The first to legislate gender-responsive budgeting

2015	Royal Commission into Family Violence
2016	Safe and strong: A Victorian gender equality strategy
2017	The first Gender Equality Budget Statement (2017-18)
2019	Inquiry into gender-responsive budgeting, Victorian Parliament
2020	Gender Equality Act
2021	Gender-responsive budgeting unit established in Department of Treasury and Finance
2021	Inquiry into economic equity for Victorian women
2023	Our equal state: Victoria's gender equality strategy and action plan (2023-27)
2024	Financial Management Act Amendment (Gender Responsive Budgeting) Bill

Since 2016, our landmark gender equality reforms have been guided by *Safe and strong: A Victorian gender equality strategy*. (...) We used all our available levers – legislation, policy development, investment, budgeting and public sector employment – to drive gender equality. And we've worked collaboratively with communities and experts to pave the way for lasting change.

Victorian Government, *Our Equal State, Victoria's Gender Equality Strategy and Action Plan 2023–2027, 2023*⁹

Victoria's Gender Budget Statement is a key component of the government's commitment to gender-responsive budgeting. The reintroduction of the Gender Budget Statement in 2017, by the Dan Andrews Labor government, reflected the growing concerns over family violence, its causes and effects on women.

2017-18 **Gender Equality Budget Statement (2017-18)**. Victoria's Gender Budget Statement returned in the 2017-18 budget at the end of the first term of the Andrews Labor government. The two-page statement provided a list of measures that support women and contribute to gender equality with a focus on participation and leadership; economic security; safety and health. It reflected the state's key priority areas of its 2016 *Safe and Strong: A Victorian gender equality strategy*.



Royal Commission into Family Violence (2015). *Victoria's first Gender Budget Statement was a response to the landmark Royal Commission into Family Violence that found that budget processes were rendering expenditure to address family violence invisible.* The Royal Commission called for changes to budget structures and departmental processes to:

- make expenditure to address family violence more transparent
- measure the efficacy of policies and programs more effectively.¹⁰

Safe and Strong: A Victorian Gender Equality Strategy (2016). *Gender impact analysis and a Gender Budget Statement were regarded as key elements of the strategy.*¹¹ However, it would take another four years for the government to become explicit about its commitment to gender-responsive budgeting and use the Gender Budget Statement to provide a report of investments. The strategy laid the groundwork for the historic Gender Equality Act (2020).

Between 2018-19 and 2020-21 the Gender Budget Statements replicated the structure of the 2017-18 Gender Budget Statement with a limited listing of investments, with no supporting gender analysis. Throughout this period pressure mounted on the government to implement gender-responsive budgeting and strengthen its Gender Budget Statements.

2018-19

Gender Equality Budget Statement (2018-19). The statement included two key announcements: \$1.9 billion to stop family violence, which the government claimed was the largest investment in the sector in Australia; and 20 days of paid family violence leave in the Victorian public service. The four-page statement highlighted key mainstream and gender-specific measures against key areas of the strategy, namely: health and wellbeing; work and economic security; leadership and gender-based violence.

Gender equal Cabinet. These gender equality reforms benefitted from a Cabinet consisting of equal numbers of men and women in the second term of the Andrews Labor government. Several of the women had roots in the feminist movement, having emerged through Emily's List, a progressive network to support women in politics.

Parliamentary inquiry into gender-responsive budgeting. Further impetus for change came with the establishment in 2019 of the first parliamentary inquiry into the progress of any state or territory government's gender-responsive budgeting work. Led by the Public Accounts and Estimates Committee, the inquiry examined how gender-responsive budgeting might be used by the state government to address inequality.¹²

Sustained advocacy from civil society. Gen Vic, a peak body of organisations promoting gender equality, championed gender-responsive budgeting and an expanded Gender Budget Statement in its first budget submission in 2019. Its inaugural pre-budget breakfast included members of parliament and women's groups. A number of civil society organisations, including the Victoria Council of Social Services (VCOSS), joined the push to strengthen gender-responsive budgeting practices with legislation.

The COVID19 pandemic shifted the political conversation on gender equality, highlighting the consequences of ignoring women's concerns, as seen with the federal Morrison Coalition government.

2020-21 **Gender Equality Budget Statement (2020-21).** The Victorian government recognised the disproportionate impact of the pandemic on women with committing a package of reforms to support women employment and economic security and \$13 million for the implementation of the Gender Equality Act. The statement affirms the government’s commitment to making the state a national and global leader on gender equality and addressing family violence and violence against women.

Gender Equality Act (2020). This historic act took effect on 31 March 2021. The act established the Commissioner for Gender Equality in the Public Sector. Gender impact assessments by Victoria’s 300 public sector organisations, including local councils, were introduced. The act paved the way for gender-responsive budgeting, which could avail itself of appropriate laws, use existing processes, tools and templates and draw upon technical support from the Commissioner for Gender Equality in the Public Sector to ensure compliance (see Box 9.1).

Box 9.1 Victoria’s Gender Equality Act 2020¹³

Gender Equality Act requires Victoria’s public sector organisations to:

- complete a **workplace gender audit**, on a four yearly basis, to provide a baseline and assess progress against key workplace gender equality indicators:
 - gender pay equity
 - gender composition at all levels
 - gender composition of governing bodies
 - workplace sexual harassment
 - recruitment and promotion
 - gendered work segregation
 - leave and flexibility.

A dashboard with this data is provided in the Commission for Gender Equality in the Public Sector’s ‘Insights Portal’.

- Develop and implement a **gender equality action plan**, every four years, drawing on workplace gender audits to identifying strategies to improve intersectional gender equality in the workplace.
- Conduct **gender impact assessments** of the effects of new and up-for-review policies, programs or services of significance and direct impact to the community, including budget bids and business cases. This includes an assessment of how policies, programs and services affect people of different genders, an explanation of the policy context and options to address gender inequality and promote gender equality.¹⁴
- Consider how gender intersects with other forms of discrimination and disadvantage, such as race, ethnicity, disability, and sexuality.

2021-22 **Gender Equality Budget Statement (2021-22).** In 2021 Victoria became the first government to incorporate gender analysis into the budget processes, driven by Treasury. The 16-page 2021-22 Gender Budget Statement announced the first Gender-responsive Budgeting Unit in the Department of Treasury and Finance (DTF) with over \$1 million allocated to get it off the ground.

The Unit in DTF works across government to ensure that gender impact analysis is embedded in the budget decision making process and is a focus of policy and budget development.¹⁵ Building on the 2020 Gender Equality Act, ex-ante gender impact assessments became the Unit's main method for embedding gender-responsive budgeting. In practice, departments were given the option of providing a gender analysis or apply a more structured gender impact assessment to their budget submission.¹⁶ Submissions are reviewed for the overall impact of their proposals – positive, negative, neutral or unknown. Over time, the expectation is that this gender analysis will become part of the standard briefing to the Expenditure Review Committee, making budget effects on women more likely to be considered.

2022-23 **Gender Equality Budget Statement (2022-23).** This was the first statement developed employing the government's gender-responsive budgeting approach. Case studies were used throughout the statement to illustrate how gender analysis can help shape policies, programs and services.¹⁷ The statement included \$8.3 million to implement the gender equality strategy, including training, education and resources to further the implementation of gender impact assessments in the budget cycle.

Recommendations of the Parliamentary inquiry into gender-responsive budgeting. In 2022 the Public Accounts and Estimates Committee handed down 23 recommendations from their parliamentary inquiry that had been established in 2019. The Committee supported the development and implementation of gender-responsive budgeting in Victoria.¹⁸ One of its outcomes was greater clarity of the roles of all stakeholders to ensure that gender equality was considered at every stage of the policy and budget process with the Treasurer responsible for its implementation, supported by the Minister for Women who holds responsibility over women's and gender equality policy.¹⁹

Inquiry into Economic Equity for Victorian Women. The research and consultation conducted in 2021 by Victoria's inquiry into economic equity, chaired by Carol Schwartz, fed into the 2022-23 Gender Budget Statement. The inquiry was asked to identify policy options to address systematic economic disadvantage for women highlighted by the COVID19 pandemic by looking into areas such as unequal pay and workplace barriers. The inquiry recommended legislating gender-responsive budgeting to deliver more transparency and better reporting on gender inequalities.²⁰ The 2022-23 Gender Budget Statement allocated \$1.1 million for this endeavour.

Independent evaluation of gender-responsive budgeting work (2023) found that in a short timeframe the Unit in DTF – established in June-August 2021 – had had an impact in the 2022-23 budget. Forty two percent of all submissions – representing \$2.8 billion in capital expenditure and \$4.7 billion in output expenditure over five years – included a gender impact assessment.

The quality of these was, however, uneven, unsurprising given the tool and approach were in the early stages of development and that many did not see gender equality as relevant to their work. The Unit, with less than three full-time staff, was assessed as having overdelivered against its funding, using reprioritisation, secondments and external support to overcome limited resources.

The Unit’s work, along with the advocacy of the Commissioner for Gender Equality in the Public Sector, nevertheless, raised awareness of gender equality and the need to consider the gender impacts of submissions. In its first year of implementation, however, the submissions had little known impact on decision making.²¹

2023-24 Gender Equality Budget Statement (2023-24). The 30-page statement illustrates the way gender impact assessments are shaping policies, programs and services and identifies key measures that will address gender inequality and support women. Included is an informative summary of the status of over \$160 million of individual budget measures, relevant to the gender equality strategy, implemented since the 2017-18 budget.²²

Our equal state – Victoria’s Gender Equality Strategy and Action Plan (2023-27). This strategy and action plan continues the commitment to gender-responsive budgeting, including the publication of the Gender Budget Statement and enshrining gender-responsive budgeting into law (see Box 9.2).

Box 9.2 Victoria’s 2023-27 Our equal state – Victoria’s gender equality strategy and action plan

- Key components of the gender equality strategy and action plan include:
- enshrining gender-responsive budgeting into law
 - implementing the 23 recommendations of the Public Accounts and Estimates Committee Inquiry
 - building capacity to conduct gender impact assessments
 - publishing gender equality budget statement as part of the state budget with improvements in data and analysis of the impact of gender-responsive budgeting
 - contributing to gender-responsive budgeting and gender-responsive procurement in the work of the Council of Federal Financial Relations.²³

After two years of incorporating gender analysis in budget processes, questions around the transparency and performance of gender-responsive budgeting are gaining momentum both in parliament and civil society. The Public Accounts and Estimates Committee’s 2023-24 budget estimates report emphasised the need for increased transparency of gender-responsive budgeting work. It recommends new performance measures related to outcomes of gender-responsive budgeting, including the percentage of funding requests through the budget process that meet minimum gender impact consideration requirements.²⁴ The Women’s Health in the South East (WHISE) published a report card on the 2023/24 state budget calling for the government to provide clearer insights into how gender-responsive budgeting is applied in practice.²⁵

2024-25

Gender Equality Budget

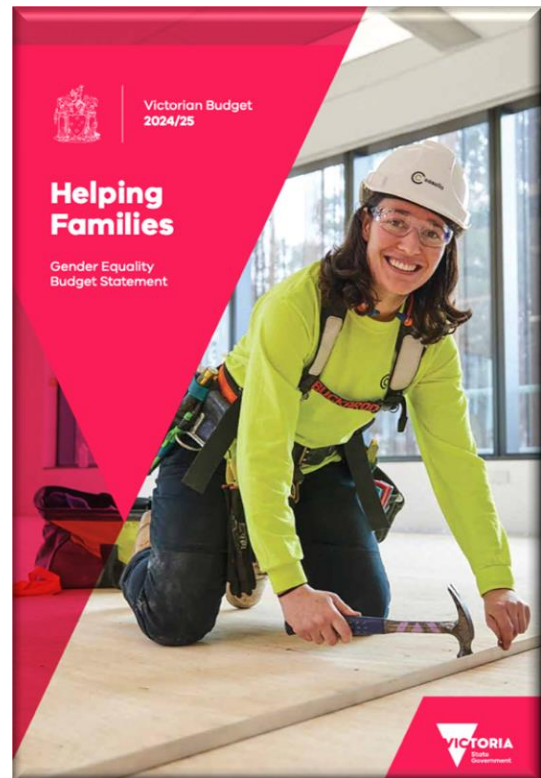
Statement (2024-25). This statement announced \$6.1 billion to advance gender

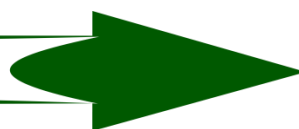
equality, including investment in the training of the care workforce. It included results from gender impact assessments of budget proposals, identifying over 130 budget initiatives projected to positively impact gender equality, with nine initiatives anticipated to have a significantly positive effect. This provides a rudimentary measure of performance of gender-responsive budgeting work (see above Public Accounts and Estimates Committee's 2023-24 budget estimates report).

However, the statement presents highly aggregated spending data and their gender effects, offering fewer case studies of gender impact assessments compared to previous statements. Notably, some achievements from earlier statements, such as summaries of past budget measures, are absent in the 2024-25 budget.

Amendment to the Financial Management Act 1994 (May 2024). *Victoria is the first Australian jurisdiction to legislate gender-responsive budgeting.* An amendment to the Financial Management Act 1994 was passed ahead of the 2024-25 budget codifying the power of Treasury to request gender impact assessments and introducing a new principle of sound financial management requiring the government to consider the promotion of gender equality in budgeting. Also, a statement of the gender impacts of the budget will be published regularly as part of the budget papers.

The return to gender-responsive budgeting has involved both civil society and government actors, broadening the understanding of its importance and the role of the gender budget statement. *Victoria has institutionalised a gender-responsive budgeting system, enhancing transparency and accountability while safeguarding its future through legislation.* Further, the Gender Equality Act 2020 offers templates, tools, and support to enable more budget submissions to incorporate in-depth gender analysis. The ongoing challenge lies in how the statement navigates the inherent tensions between political considerations and the need for accountability in these documents.





Engaging with wellbeing budgeting

2017	First Action Plan of the Australian Capital Territory (ACT) Women's Plan 2016-26
2019	The first Women's Budget Statement (2019-20)
2020	Wellbeing framework adopted by the government

There is significant overlap between wellbeing budget practices and gender-responsive budgeting tools and practices. A wellbeing budget approach considers the effects of proposals on the various elements that influence wellbeing, including the impact on gender equality.

ACT Government, Women's Budget Statement 2022-23, pp.4.²⁶

A Women's Budget Statement was reintroduced in the 2019-20 budget of the Labor-Greens government led by Andrew Barr after a hiatus of 10 years (see Case Study 8).

2019-20 **Women's Budget Statement** (2019-20). The preparation of an annual statement was an element of the 2017-19 First

Action Plan of the ACT Women's Plan 2016-26.

Around the same time the ACT became the first Australian parliament with a majority of women members. Calls for the reintroduction of the statement was made by local women's organisations, including the feminist organisation YWCA Canberra.²⁷

The four-page statement identified a range of measures in the budget that promoted the broad priorities of the action plan: equity and wellbeing and physical and mental health. It was developed by the Office for Women, and a less detailed version was published as a chapter of the *Social Inclusion Statement* of the budget papers. This statement provided broad details of new measures and funding, with a description of how these were likely to positively impact on women and girls and gender equality.



The statement also called for the community to provide feedback on ideas to strengthen it. A gender impact analysis tool was developed to strengthen the capacity of agencies to analyse the gender impact of their programs and services, made available on the Office for Women website.

2020-21 *Women’s Budget Statement (2020-21).* The two-page statement was published during the COVID19 pandemic. It acknowledged the disproportionate gender impact of the health crisis, with women experiencing increased unpaid work and job losses. However, the statement provided few details on budget measures devised to alleviate these impacts of the pandemic.

2021-22 *Women’s Budget Statement (2021-22).* This statement aligned with the government’s wellbeing budgeting. The 12-page statement was structured around the domains of the government’s wellbeing framework and provided detail on new and ongoing gender-targeted and mainstream measures that would likely have a positive impact on women and girls and improve their wellbeing in particular domains.

Wellbeing budgeting. The government’s adoption of a wellbeing framework in 2020 offered a new way of thinking about the work of the government and how its decision-making priorities and budget investments are shaped. The framework consists of 12 domains categorising various facets of life that influence wellbeing (Box 9.3).

The Office for Women recognised that the shift towards wellbeing budgeting was an opportunity to revise the Women’s Budget Statement.²⁸ Wellbeing budgeting and the Women’s Budget Statement share many features, including acknowledging the importance of time domains.

Box 9.3 ACT’s 12 Wellbeing domains²⁹



In addition, the Office for Women worked with agencies to identify existing government investments, previously overlooked, relevant to gender equality. This process informed agencies about the gender impact of their work and facilitated reporting on the effects and allocations of both new and ongoing measures in the Women’s Budget Statement.

2022-23 **Women’s Budget Statement (2022-23).** In the lead up to the 2022-23 budget, the Office for Women took a further step to align the Women’s Budget Statement with the government’s wellbeing framework. It provided guidance to apply a gender lens to the wellbeing impact assessment template used by agencies to prepare budget bids in line with wellbeing priorities.

The statement was structured around the domains of wellbeing and retained the practice of providing detail on new and ongoing gender-targeted and mainstream measures likely to positively impact women and girls’ wellbeing. The Women’ Budget Statement explicitly stated that gender-responsive budgeting and wellbeing approaches overlap and that the effects of policies on gender equality are an important component of wellbeing budgeting.

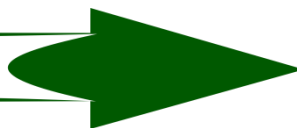
2023-24 **Women’s Budget Statement (2023-24).** This statement was similar to the previous statement covering the 12 wellbeing domains. While it provided a list of new and ongoing measures that are likely to have a positive impact on women and girls, it provides limited analysis of the effects of these on women and girls. There is no indication about how gender analysis is part of budget process.

2024-25 **Women’s Budget Statement (2024-25)** marks a return to a structure aligned with the priorities of the *Third Action Plan 2023-26 of the ACT Women’s Plan 2016-26*. This statement outlines both new and ongoing budget measures aimed at advancing the priorities of the women’s plan. While it offers limited details on specific allocations, it highlights existing initiatives and services that have the potential to enhance the wellbeing of women and girls. For the first time, the statement includes a data snapshot of the status of women in the territory.



The ACT Women's Budget Statement has seen progressive developments, notably the introduction of, and alignment with, a wellbeing framework. The 2024-25 Women’s Budget Statement states that all budget bids undergo a gender impact analysis as part of the wellbeing impact assessment, with the later now integral to decision making processes, including the Cabinet. Given the interconnectedness between the Women’s Budget Statement and the wellbeing framework, it is essential to read them together.

However, there are risks. The ACT wellbeing budget relies heavily on highly aggregated data that fails to adequately capture gender and intersectional impacts.³⁰ Additionally, the Office for Women is not located within the policy coordinating agency under the Chief Minister (also Treasurer) limiting its influence over the budgetary process. While integrating a gender lens into the wellbeing framework is innovative, it necessitates a focused conceptual and practical effort to ensure that a wellbeing approach effectively addresses gender inequality.³¹ The October 2024 elections returned to office a Labor government after 23 years in power, with a new power sharing agreement between Labor and the Greens.



Moving to gender-responsive budgeting

2022	<p><i>Equal Means Equal – Women’s Strategy 2022-27</i></p> <p>The first Gender Budget Statement (2022-23)</p> <p>Motion in support of Gender Budget Statement in Tasmania’s Legislative Council</p>
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The Government will continue this gender budget snapshot and build on it. This means not only analysing budget initiatives for their gender impacts, but also actively seeking out positive impacts on women and girls when formulating new initiatives.

Michael Ferguson, Treasurer, 2023-24 Tasmanian Gender Budget Snapshot, pp.7³²

A Gender Budget Statement was reintroduced in 2022 following the elevation of Jeremy Rockliff as the Liberal government’s Premier.

2022-23 **Gender Budget Statement (2022-23).** Developed by Treasury, it aligned with the key outcome areas of the *Equal Means Equal – Women’s Strategy 2022-27*:

- economic security
- leadership and participation
- safety
- health and wellbeing.

It provides a record of relevant new and ongoing budget measures with some detail of dollar allocations.

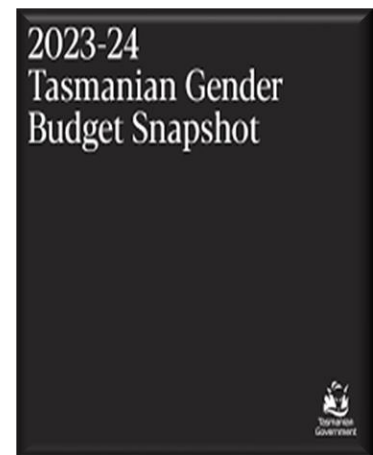
This inaugural Gender Budget Statement emerged as a priority from the women’s strategy which was informed by consultations with the Tasmanian Women’s Council, community leaders, private organisations, government agencies and a public survey. These consultations drew attention to the need for cultural change, accountability and a gender lens in policy.

Motion in Legislative Council. *In early 2022, Tasmania’s Legislative Council voted in favour of including the Gender Budget Statement in the budget papers.* Proponent, Meg Webb highlighted the international context supporting gender-responsive budgeting and initiatives being introduced by other Australian governments.



Emphasis was given to the widespread adoption of statements and their role in increasing government accountability by keeping legislators and policymakers ‘reliably and factually informed on how proposed budgetary measures will impact all Tasmanians’.³³ Greater representation of independents in parliament has supported continuing attention on gender equality issues. A key step was the establishment of a Joint Sessional Committee on Gender and Equality in parliament in 2022. The Gender Budget Statement has the potential to gradually evolve as gender impact assessments and an outcomes framework are embedded in policy processes.

2023-24 *Gender Budget Snapshot (2023-24)*. In 2023-24, a more detailed second statement, now termed Tasmanian Gender Budget Snapshot, claimed to be ‘a different kind’ of statement than previously published.



The snapshot drew on expert advice by commissioning economists, Impact Economics and Policy, to develop the gender impact assessments of a number of existing and new policies and indicators of gender equity to measure Tasmania’s progress (see Box 9.4).

The government stated that the Gender Budget Snapshot is a first step in implementing a gender impact assessment process in the budget. The Treasurer emphasised (see quote above) that this is a progressive process with a future ambition of embedding gender-responsive budgeting in decision making.

Box 9.4 2023-24 Tasmanian Gender Budget Snapshot

The snapshot is designed to:

- outline the context, framework and future directions for embedding gender-responsive budgeting
- identify a range of gender equality indicators to track progress on the four outcome areas identified in the 2022-27 Women’s Strategy.

For example, using publicly available datasets, four indicators were identified to capture the outcome area of economic security:

- gender pay gap
- labour force participation
- gender segregation across industries
- young people in employment, education and training

and provide

- a broad picture of Tasmanian women’s economic outcomes and experiences and how Tasmania performs relative to the rest of Australia against the identified gender equality indicators
- a high-level or broad analysis of the effects of eight budget measures on the areas of the women’s strategy using a classification (neutral, growth and strong) to give an indication of the direction of the expected impact of specific budget measures in the priority areas.

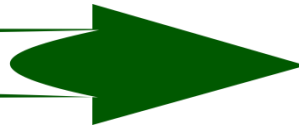
In a parallel process, the Women’s Portfolio within the Department of the Premier and Cabinet is leading the development of the gender impact assessment process with an emphasis on changing social and cultural attitudes and practices. This involves a grassroots approach to the development of a gender impact assessment toolkit with participatory methodologies to include a diversity of voices and bring the experiences of women directly into policy making. Additionally, public servants are being trained to better understand the community effects of their work by being exposed to stories and experiences of gender bias.

Women’s Strategy Evaluation Framework (2022-27). The gender impact assessment process is linked to the *Women’s Strategy Evaluation Framework (2022-27)*. This evaluation framework seeks to inform policies and budgets with a better understanding of practices that promote gender equality by harnessing data across a range of population-level wellbeing domains coupled with community storytelling.

In its budget briefing, the Tasmanian Council of Social Service (TasCOSS) acknowledged that the 2023-24 Gender Budget Snapshot is a more detailed analysis of eight budget initiatives.³⁴ However, a broader analysis is needed to fully assess the impacts of the budget on gender equality.

2024-25 Gender Budget Statement (2024-25) was released following a state election that returned a minority Liberal government. It continues with the framework established in the 2023-24 Gender Budget Snapshot (see Box 9.4) with an analysis of the impact of seven initiatives on the outcomes of the women’s strategy, along with an innovation of a re-analysis of initiatives from the 2023-24 snapshot. Both analyses indicate the impact of the budget initiatives by ranking each as neutral, growth or strong to give an indication of the direction of the expected impact.

The use of Gender Budget Statements forms part of an ambitious whole-of-government approach to gender equality that includes gender analysis and gender impact assessments to evaluate outcomes. Since the statement’s inception in 2022, it has gone from a short, women-focused budget snapshot to a gender equality outcome-focused document. A central feature is its framework for gender impact analysis applied to selected budget measures. However, the institutions and processes for including gender impact assessments into budget submissions – and through these influence decisions – is not yet developed.



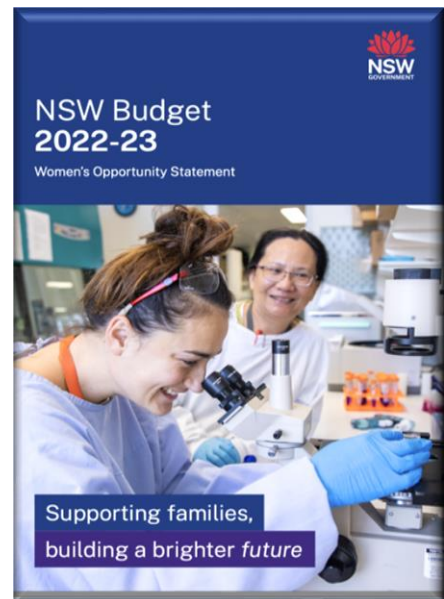
Long term investment in women’s economic opportunities

2021	<i>New South Wales (NSW) Intergenerational Report</i> <i>Covid19 Economic Recovery Strategy</i>
2022	<i>Expert Reference Panel of the Women’s Economic Opportunities Review</i> <i>The first Women’s Opportunity Statement (2022-23)</i>
2023	<i>Renamed Gender Equality Budget Statement (2023-24)</i>

Increasing women’s economic opportunities not only benefits women, but also their families and the NSW economy.

*NSW Women’s Opportunity Statement (2022).*³⁵

The 2022-23 budget re-introduced a Women’s Budget Statement – the Women’s Opportunity Statement – under a Liberal-National Party Coalition government led by Dominic Perrottet. The budget followed the defeat of the federal Coalition government and highlighted the influence of gender and the political pressure from women’s organisations from federal to state politics. In his budget speech, the NSW Treasurer Matt Kean acknowledged women’s frustration and the call for governments to act on economic inequalities and women’s experience of violence and insecurity.³⁶ The Treasurer described the timing of the re-introduction of the statement as ‘apt, if decades overdue’ and committed the government to include annual women’s budget statements in its future budgets.³⁷



Women’s Opportunity Statement

2022-23

(2022-23). A distinguishing feature of the over 70-page Women’s

Opportunity Statement was that it set out the economic arguments for addressing the root causes of women’s economic inequalities and came with a substantial budget for addressing them. The statement uses Treasury modelling to highlight the positive impacts estimated on labour market outcomes, GDP, government revenues, and childcare availability and demand. Five priority areas for reform were identified:

- workforce participation
- workforce experience
- small business and entrepreneurship
- health needs
- respect for women and financial security.

Gender targeted and general budget initiatives were detailed in relation to the priority areas, including a broad analysis of the likely positive impact on women and girls. The statement also provided some insights into the institutional support system that would assist the implementation of the reforms, including the role of community consultation. Broad, gender disaggregated indicators of women’s economic progress were also identified. Intersectional analysis was used to provide a more detailed map of gender inequalities.

The ambitious budget sought to set out a once in a generation reform to reverse the political fortunes of a 12-year NSW Coalition government, marred by scandal, ahead of an imminent election. Treasurer Kean insisted that women’s economic security was an imperative in the search for strategies that would see the state prosper. He noted that lifting the workforce participation rate of women to that of men over the next 20 years would grow the state economy by 8% by 2060.³⁸

The centrepiece of the 90-page statement was a budget allocation of \$16.5 billion over 10 years to implement the recommendations of the 2022 Women’s Economic Opportunity Review led by the Expert Reference Panel (see Box 9.5). The proposed investment would be used to break down the barriers to women’s economic opportunities, provide affordable and accessible childcare and extend early childhood education. The statement drew heavily on the Expert Reference Panel Review detailed analysis of the barriers facing women’s participation in the workforce, and those affecting the work-life balance of parents and carers.

Box 9.5 Women’s Economic Opportunity Review

Extended lockdowns during the COVID19 epidemic devastated the NSW economy and exacerbated the impact of existing gender inequalities in women’s opportunities.

The government’s 2021-22 NSW Intergenerational Report sought to incorporate the lessons of the pandemic and proposed increasing women’s economic participation as part of a strategy to address the negative impacts of an ageing population. This would include improvements in access to childcare, as well as a review of childcare costs to set the stage for long term growth and improvements to the government’s budget.³⁹

The 2021 COVID19 Economic Recovery Strategy included a commitment to conduct a review into the barriers to women’s economic participation and identify opportunities for reform.⁴⁰

This work was undertaken in 2022 by the Women’s Economic Opportunity Review, led by an Expert Reference Panel chaired by the President of Chief Executive Women, Sam Mostyn.

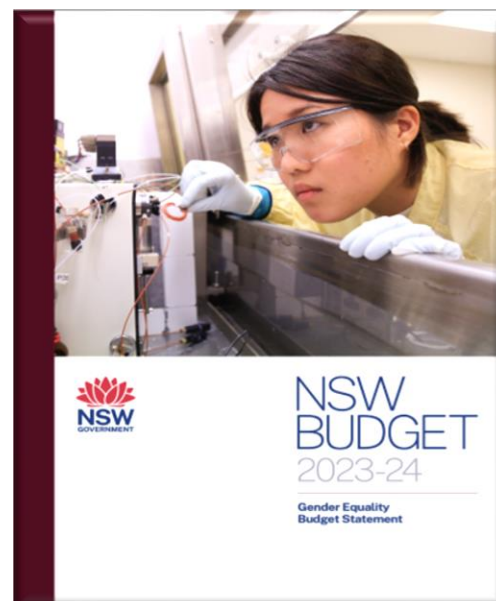
The Expert Reference Panel was instructed by the government to identify ‘bold’ reform opportunities and long-term investments to boost the women’s economic participation and strengthen the state’s economy. The Review consulted widely with community groups and was jointly sponsored by the Treasurer, the Minister for Women and the Minister for Education and Early Learning.⁴¹

The review’s insights and recommendations informed the 2022-23 budget and provided a clear argument for applying a gender lens to government policy including mandating gender impact assessments of new policies, services and programs and establishing the Minister for Women as a standing member of the Expenditure Review Committee.

Women's Strategy (2023-2026). The Perrottet government aligned its women's strategy with key announcements in the 2022-23 Women's Opportunity Statement. The strategy provided a guide for the statements that followed.

2023-24 Gender Equality Budget Statement

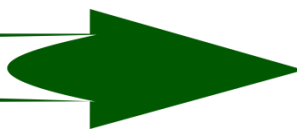
2023-24 (2023-24). A change of government in early 2023 increased the numbers of women in parliament, and women formed half of the new Labor government's Cabinet. The Chris Minns' Labor government's 2023-24 budget included a 60-page Gender Equality Budget Statement. This shift from the previous government's Women's Opportunity Statement to a Gender Equality Budget Statement emphasised the budget's impact on gender equality. Labor's statement identifies measures to address inequalities across the key policy areas of a new women's strategy focussed on economic opportunity, participation and empowerment, and health and wellbeing. Examples of pilot gender impact assessments of measures are provided in the statement and indicate how the processes of gender-responsive budgeting in NSW are being strengthened. Gender Equality Action Plans, developed by agencies, are another tool to embed gender equality. The statement's development occurred within a context of the government's shift towards wellbeing and performance measures in the budget.



2024-25 Gender Equality Budget Statement (2024-25) remains aligned with the key policy areas of the original 2023-26 women's strategy. An important addition is the implementation of gender-responsive budgeting with gender impact assessments to examine the intended or unintended gendered impacts of selected proposals across a range of policy areas. Limited examples of these assessments were included in the statement.

As an employer, the government has undertaken several measures to improve the working conditions and pay of public sector workers. It has now introduced gender equality action plans to promote gender equality in policies, programs, services and legislation across departments.

Since 2022, NSW governments of both political persuasions have advanced gender-responsive budgeting by implementing gender impact assessments and gender equality action plans, along with making significant investments in key areas aligned with the women's strategy. The large-scale gender impact assessment of the Expert Reference Panel in 2023 led to significant budget investments and set the scene for the return of the Women's Budget Statement and a commitment towards gender-responsive budgeting. The ongoing challenge lies in integrating gender impact assessments into the daily operations of the government to ensure lasting change.



Modest beginnings

2022	<i>Royal Commission into Early Childhood Education and Care</i>
2023	<i>The first Women's Budget Statement (2023-24)</i> <i>South Australia's Women's Equality Blueprint</i>
2024	<i>Draft South Australia Gender Equality Act consultation</i> <i>Gender Analysis of the South Australian Budget by the Office for Women</i>

The Women's Statement marks the first step in a whole of government effort to improve the outcomes of women and embed gender equality considerations across all areas of our work.

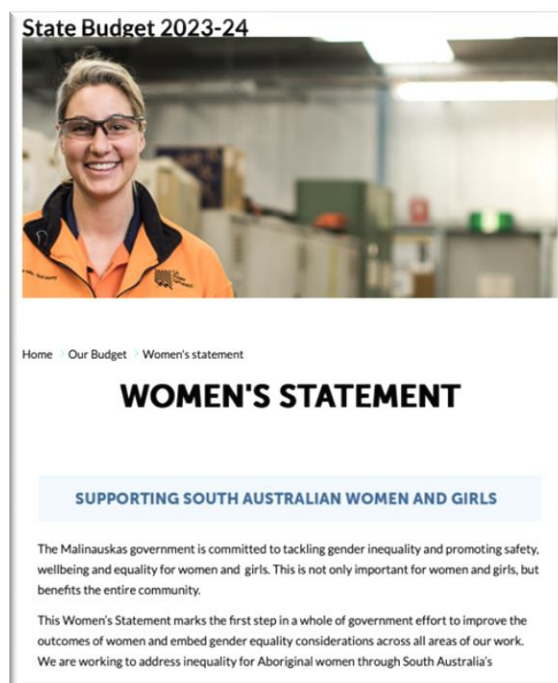
South Australia Women's Budget Statement 2023-24⁴²

A Women's Budget Statement was re-introduced in South Australia in the 2023-24 budget, a year after a Labor government was elected with Peter Malinauskas as Premier. The newly elected government consisted of a historically high number of women parliamentarians, sharpening the political will for change.

After its election in 2022, the Labor government initiated some gender equality strategic policy and institutional steps to enhance the evidence base for gender equality policies and improve the state's economic performance.

The government established a:

- **Taskforce on Gender Pay Gap** to advise the government on the steps that could be taken to eliminate the gap between the average earnings of men and women in South Australia (7.4% compared to the national gap of 14.1%).
- **Royal Commission into Early Childhood Education and Care** in response to lessons from the COVID19 pandemic relating to the importance of high-quality early childhood education.



An agenda for gender-responsive budgeting was initially driven by senior people in the Department of Human Services, including the Office for Women. In 2022 the Office for Women organised a briefing for South Australian Treasury officials from academic researchers that included backgrounding South Australia's historical innovations in gender-responsive budgeting (see Case Study 8).

2023-24

Women's Statement (2023-24). A four-page women's statement, produced by the South Australian Treasury was included in the 2023-24 Budget Overview: Budget Paper No 1.

The statement included a commitment to the introduction of a *Gender Equality Act* and provided a limited list of initiatives affecting women, but no analyses of the gender impact of these budget measures. Nor was there a firm commitment to gender-responsive budgeting in the future.⁴³

The statement cautiously noted that the government was working at a national level to explore gender-responsive budgeting approaches that could better reduce gender inequality and improve the status of women and girls.

Women's Equality Blueprint (2023-26). In 2023, the government provided guidance on its whole of government approach to women's issues with the release of its *Women's Equality Blueprint 2023-26*.⁴⁴ It states that it 'expands on the *Women's Statement (2023-24 State Budget)*' by providing a stocktake of the gender equality work being done and the key initiatives planned to improve gender equality in South Australia, along with targets.

Royal Commission into Domestic and Family and Sexual Violence. The commitment of the government to women and gender equality was challenged at the end of 2023 with the death, in one week, of four women allegedly murdered by men known to them. Civil society advocacy and protests pointed to the lack of services and funding and Labor responded by establishing a *Royal Commission into Domestic and Family and Sexual Violence*, allocating an initial \$3 million for its establishment in 2024.

In the lead-up to the 2024-25 budget, workshops aimed at advancing the conversation around gender-responsive budgeting were held in collaboration between the Office for Women and the University of Adelaide's Fay Gale Research Centre. These workshops engaged senior government officials and civil society representatives. The South Australian Council of Social Service (SACOSS) contributed to this dialogue by publishing a gender analysis developed during the workshop of a regional development project central to its budget submission.

2024-25

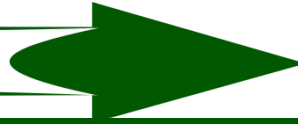
Women's Statement (2024-25). A short *Women's Statement* of key measures contributing to the 2023-26 *Women's Equality Blueprint* was included in the 2024 budget papers. Major expenditures reported included:

- \$56 million for implementing the recommendations on workforce development and work value of the *Royal Commission into Early Childhood Education and Care*
- additional \$1.5 million in further support for South Australia's *Royal Commission into Domestic, Family and Sexual Violence* and
- \$3.3 million continuing funding for pilot programs on prevention and support for survivors are small amounts overall relative to other states and to the extent of the problem.⁴⁵

Importantly, the statement did not advance the gender analysis of the government's inaugural 2023-24 document. Nor did it make any links with Treasury's work on wellbeing budgeting.

Investing in equality: A gender analysis of the South Australian Budget 2024-25. In a parallel development, the Office for Women produced a budget analysis, *Investing in equality: A gender analysis of the South Australian Budget 2024-25*, that the Minister for Women, Katrine Hildyard, released shortly after the budget.⁴⁶ Treasury had not been involved in its preparation, with the Office for Women directly collecting the information from agencies for eight policy areas. Figures in the budget are more detailed and informative in the Office for Women budget analysis than in the Treasury analysis. The document therefore makes an important contribution to budget transparency and gender impact analysis.

In summary, South Australia has made a modest step with the introduction of a short women's budget statement, a women's policy and an election promise to introduce gender equality legislation. However, to date, the government has not committed to gender-responsive budgeting and it has stalled on introducing a *Gender Equality Act*. While the Office for Women's gender analysis of the 2024-25 budget shows promise, Treasury's contribution to developing a Women's Budget Statement halted. South Australia's *Royal Commission into Domestic, Family and Sexual Violence* might foster opportunities for gender-responsive budgeting. Victoria's experience of the *2015 Royal Commission into Family Violence* offers lessons on strengthening the links between gender, domestic violence and the government's budget processes (see above).



Lagging behind other states

- 2004 The first *Women’s Report Card*
- 2020 *Stronger together: Western Australia (WA)’s plan for gender equality (2020-30)*
- 2023 The first *Supporting Women* sheet in the Budget Overview (2023-24)

This women’s 2023-24 Budget overview highlights how the Budget targets areas of inequality experienced by women.

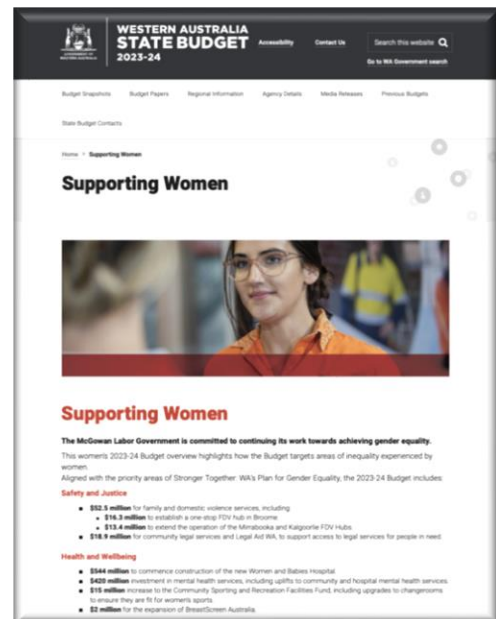
WA Government, *Supporting Women, WA Budget Overview, 2023* ⁴⁷

In 2023, WA’s Mark McGowan Labor government, in its second term, introduced a one-page summary, *Supporting Women*, in its 2023-24 Budget Overview.

2023-24 *Supporting Women (2023-24)*. The summary provided a limited list of new measures (with dollar allocations) and ongoing budget measures (with some dollar allocations) that addressed priority areas of gender inequality. A gender impact analysis of these, or other, budget measures was not provided. Measures were listed under the four priority action areas of the gender equality plan, 2020-30 *Stronger together: WA’s plan for gender equality*.

Women’s Report Card. As early as 2002, the *Women’s Convention*, organised by the Department of Community Development Women’s Policy of the then Labor government, identified the need to measure progress in the lives of women. In 2004, the government took a first step in building an evidence base to drive policy debate and advocacy for women by publishing women’s report cards. The initial report cards were developed by the Labor government through its Office for Women, and continued under Liberal governments, focused on progress in the status, health and wellbeing of different groups of women.

Labor was returned to office in 2017 and in 2019 the government commissioned the Bankwest Curtin Economics Centre to produce the women’s report cards. In 2019 the report card was published with a *Women in WA Data Insights Platform* which provided regular updates against a selection of indicators on the four priority areas of a Women’s Budget 2020-30 that was prepared during the year.



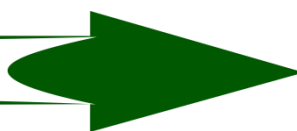
Stronger together: WA's plan for gender equality 2020-30 involved extensive consultations and identifies four priority action areas:

- safety and justice
- health and wellbeing
- economic independence
- leadership.

2024-25 **Supporting WA Women (2024-25)**. Labor's long-term Premier stepped down and his successor, Roger Cook, retained the same approach in the 2024-25 Budget Overview which included a two-page summary *Supporting WA Women*.

WA has not introduced a comprehensive Women's Budget Statement, and no commitment has been made to gender-responsive budgeting. The focus on gender-disaggregated data has fallen short of any policy and budgetary analysis for progressing gender equality.

Influenced by developments elsewhere in Australia, civil society groups are beginning to build an agenda for gender-responsive budgeting. This push is set against a backdrop of WA's strong economic position and the upcoming 2025 election, which presents an opportunity to campaign for significant reforms in gender equality.



- 2020 Gender Equality Statement of Commitment
- 2022 Gender Equality Action Plan (2022-25)
- 2023 The first Women in the Territory Factsheet (2023-24)

To address gender equality in the Northern Territory, it is essential to include gender equality measures into government policies, practices and initiatives.

Northern Territory Government, Northern Territory Gender Equality Action Plan 2022-25⁴⁸

The Northern Territory Natasha Fyles Labor Government in its second term introduced a two-page *Women in the Territory Factsheet* in its 2023-24 budget.⁴⁹

2023-24 Women in the Territory Factsheet (2023-24). The 2023-24 factsheet lists budget measures that are expected to progress the government’s gender commitments to:

- health and wellbeing
- economic opportunities
- education and training
- leadership and diversity
- domestic, family and sexual violence.

The measures were accompanied by a brief description of the initiative and information of the dollar amount allocated in the budget. A limited statistical profile of the Northern Territory’s gender inequalities was referenced. No gender impact was analysis was provided.

Gender Equality Action Plan (2022-25) commits the Northern Territory government to policies, budgets, procurement and practices to be informed by gender impact analysis, and for greater transparency related to resources for gender equality policies.⁵⁰ The action plan and the 2020 *Gender Equality Statement of Commitment* provide the foundations for a Factsheet that presents a gender perspective of the budget.

2023-24 Women in the Territory Factsheet (2023-24). The 2024-25 pre-election budget included a *Women in the Territory Factsheet* announcing projects worth \$2 million, with significant impacts on women. The factsheet states that the Territory’s government examined new initiatives during the 2024 budget development process to ensure the potential impacts of new proposals on women have been considered.⁵¹



This approach goes some way to applying a gender lens to the analysis of the budget as suggested in the *Gender Equality Action Plan 2022-25*. However, there is no transparency as to how the examination of the initiatives and their impacts was conducted. Nor has any accountability been included in the information available in the factsheets.

In 2024 the conservative Country Liberal Party, led by Lia Finocchiaro, returned to power, with law and order and lower taxation as its key election promises.

Summary

The revival of the Gender/Women's Budget Statements is creating an agenda for gender-responsive budgeting work in Queensland, Victoria, ACT, NSW and Tasmania, and to a lesser extent, South Australia. WA and the Northern Territory do not publish a Gender/Women's Budget Statement although they do include some limited documentation of budget measures benefitting women and gender equality with the budget.

Critical to the resurgence of the state and territory Gender/Women's Budget Statements has been a shift in the political, economic and institutional contexts. Of importance was the message of a *re-energised women's movement particularly during the 2022 federal election that demonstrated that ignoring and marginalising women's concerns had consequences at the ballot box*; a message that reverberated throughout state and territory elections.

The *election of governments with reform agendas inclusive of an economic narrative that recognises the contributions of women*, and that expanding women's opportunities is an 'investment' with future returns for the economy and well-being has been a factor in the states and territories embracing women's budget statements.

The increased representation of women in government and in leadership positions in the states and territories has been important in elevating women's concerns. Another factor has been all the states and territories have developed a five or 10-year women's strategy with the expectation that they can be held accountable for the implementation of these strategies. Well-developed women's strategies explicitly linked to gender-responsive budgeting have underpinned the need for gender impact assessments.

Civil society engagement has been central to the re-introduction of the Gender/Women's Budget Statements as has Treasury's participation in their production. Also, a Minister for Women and an Office for Women that is active in expanding the agenda and expertise of the statement and gender-responsive budgeting have shaped the pathway of the resurgence of the different states and territories.

An additional driver has been the *strengthening of institutions that have facilitated sharing of knowledge and practice between governments*. Under the leadership of the Labor Federal government the Council for Intergovernmental Financial Relations has established committees that provide fora for strengthening the role and practice of gender-responsive budgeting across all levels of government.

Gender/Women's Budget Statements have evolved in a relatively short period and two broad categories of statements have become evident. Victoria, New South Wales, Queensland Tasmania and ACT demonstrate an increased attention on undertaking gender impact analysis, and in some limited cases, using gender impact analysis in the budget processes to align decisions with gender equality priorities. To the extent these features have been introduced, the statements make an important contribution to gender-responsive budgeting.

Northern Territory, WA and South Australia have given little attention to gender impact analysis, publishing a list of programs and policies, sometimes with allocations, briefly describing their relevance to women and their women's strategy. This does not provide an adequate evidence base for changing policies and allocations to promote gender equality. In short, none of the states or territories in this category have taken steps to implement gender-responsive budgeting.

Gender analysis has gained attention in the resurgence of Gender/Women's Budget Statements. Victoria has moved the furthest to institutionalising gender impact analysis with its *Gender Equality Act 2020* and future proofing gender-responsive budgeting with an amendment to its *Financial Management Act*. A different approach was adopted by the NSW government with a substantial and credible gender analysis, engaging external experts, and long-term investment options forming the basis of both the NSW Coalition and Labor statements. However, by itself the greater emphasis on gender impact analysis has not been accompanied by a marked increase in transparency and accountability. No state or territory publishes detailed gender impact analyses with their gender/women's budget statements.

While some recent statements report that the evidence base of gender impact analysis is made available for budget decision making, *it is not clear how gender impact analysis influences state and territory budgets.* Victoria in its 2024-25 statement sought to show evidence of how the state is performing in terms of gender-responsive budgeting. Tasmania has developed a framework to document budget performance against gender outcomes. With varying levels of sophistication, all statements include some performance criteria such as statistical information on gender gaps. These measures of structural inequalities, however, will take time to shift. Performance indicators of each government's women's policy are also commonly included, and the ACT's statement seeks to show how the budget contributes to aspects of wellbeing.

Although an *uneven practice across the states and territories*, the re-introduction of the Gender/Women's Budget Statements have increased opportunities to incorporate a gender analysis across the budget cycle and provide a strong evidence base for decision making and gender equality outcomes. These changes are in their early phases, but indications suggest the statements can become better accountability documents than most of their predecessors. The potential of these statements as a vehicle for gender-responsive budgeting is a question that will be further explored in Case Study 12.

Notes, Case study 9

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- ⁸ Queensland Liberal National Party. (2024). [The right priorities for Queensland’s future](#). Brisbane, LNP.
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- ²³ Victorian Government. (2023). [Our equal state. Victoria’s gender equality strategy and action plan 2023–2027](#). Melbourne, Victoria Government.
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- ²⁷ Young Women's Christian Association (YWCA) Canberra. (2019). [2019-20 ACT Government budget consultation submissions](#). Canberra, YWCA.
- ²⁸ Monica Costa and Rhonda Sharp were engaged to provide advice on opportunities for gender-responsive budgeting in the ACT between 2020-2021.
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- ³⁸ *Op. cit.*
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