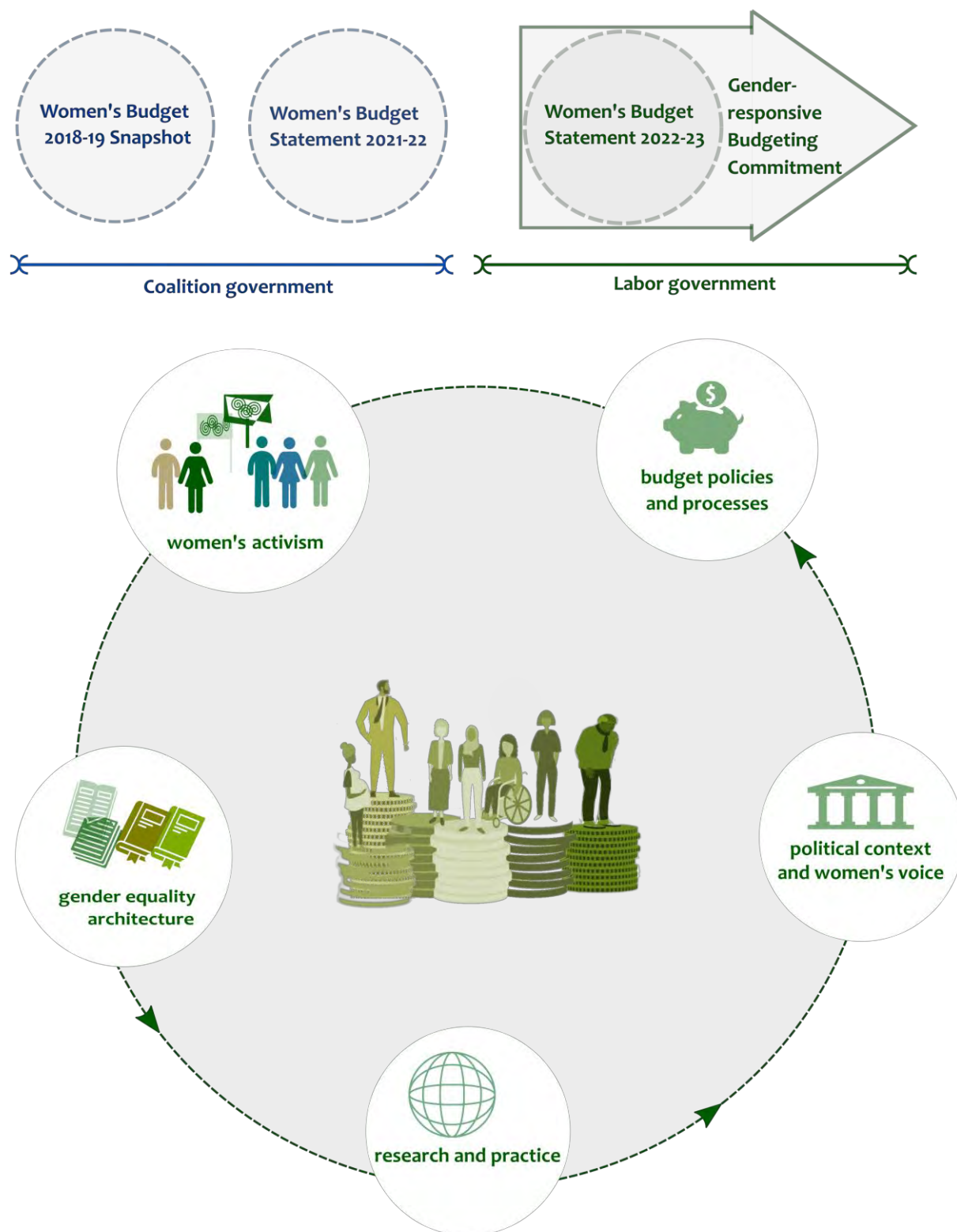


Case Study: Resurgence of Women's Budget Statements at the Federal Level of Government



CASE STUDY 10: RESURGENCE OF WOMEN'S BUDGET STATEMENTS AT THE FEDERAL LEVEL OF GOVERNMENT

Monica Costa and Rhonda Sharp¹

2014

- Federal Coalition government ceases publication of the *Women's Budget Statement* in the 2014-15 budget
- National Foundation for Australian Women (NFAW) publishes its first *Gender Lens* (2014-15)
- Labor party in Opposition publishes a *Women's Budget Statement* (2014-15)

2018

- *Women's Budget Snapshot* (2018-19) released by the Coalition government's Minister for Women

2020

- *Women's Economic Security Statement* (2020-21) released by the Coalition government's Minister for Women

2021

- Cabinet Taskforce for Women's Safety and Economic Security
- *Women's Budget Statement* (2021-22) included in the budget documents

2022

- Labor government introduces gender-responsive budgeting in the *Women's Budget Statement* (October, 2022-23)
- Gender impact assessment pilot
- Ministerial Council on Women and Women's Safety under the National Cabinet

2023

- Gender analysis processes extended to Mid-Year Economic and Fiscal Outlook (2023-24)
- *Including gender: An APS guide to gender analysis and gender impact assessments*

2024

- *Working for Women – A Strategy for Gender Equality*

Coalition in power 2014-2022

A Women's Budget Statement returned to the budget documents in 2021-22 under the Coalition government led by Scott Morrison. This was the first formal budget publication relating the budget to women since Prime Minister Tony Abbott stopped releasing budget statements in 2014 when the Coalition won government. *Early work was spearheaded by the Coalition Minister for Women, Kelly O'Dwyer, a feminist who initiated in 2018 a snapshot of practical budget measures designed to support women's opportunities.*

In response to the federal Coalition government's decision to stop publishing a Women's Budget Statement in 2014, the Labor Party, while in Opposition, began releasing its own Women's Budget Statements.

The Labor Women's Budget Statements outlined the party's budget alternatives and critiqued the record of the Coalition government. Together with an independent gender analysis by the National Foundation for Australian Women (NFAW), the Labor statements ensured that a systematic examination of women's needs and the impact of budgets and policies on gender equality remained on the political agenda.

2018-19 ***Women's Budget Snapshot (Coalition).** Between 2014 and 2020, there had been notable efforts by women in senior government positions to connect the budget with women's issues and integrate gender analysis into the budgeting process.* For instance, Kelly O'Dwyer, the Minister for Revenue and Financial Services, as well as Minister for Women, leveraged the Office for Women to support her role in the Expenditure Review Committee (ERC). Under the leadership of the Coalition Prime Minister Malcolm Turnbull, O'Dwyer was among the few women in the Liberal Party to openly identify as a feminist.²

On budget day in 2018, O'Dwyer published a Women's Budget Snapshot, which emphasised 'practical changes to support women's opportunity and choice'. This snapshot outlined a limited range of measures related to women's economic capability, leadership, safety, health, and wellbeing. It also included a commitment to release a women's economic security statement later in the year, with funding allocated from the contingencies reserves of the May budget.

The inaugural **Women's Economic Security Statement 2018** was published in November by the Department of the Prime Minister and the Cabinet. The package of economic security measures amounted to \$109 million over four years, focussed on reducing gender gaps across three pillars: workforce participation; earning potential; and economic independence. *Significantly, funding was also allocated to the reintroduction of a national time use survey, which had ceased in 2006, with a focus on supporting the development of a future annual Women's Budget Statement.*³

These developments underscore the importance of gender advocates inside government in promoting a policy focus on gender equality and in challenging decisions that could negatively impact women.⁴ Outside government the Labor Party and NFAW continued to produce their critiques of the government's budget proposals.

2019-20 **Women's Budget Snapshot (Coalition).** In 2019 a Women's Budget Snapshot was delivered by Minister for Women, Kelly O'Dwyer. It focused on practical gender-targeted policies and programs including \$328 million in initiatives to address domestic and family violence in alignment to the National Plan to Reduce Violence against Women and their Children. It was criticised for its lack of attention to large general budget allocations, such as housing, superannuation and social security.⁵

The broader outlook of the Coalition government under Prime Minister Scott Morrison was however, not welcoming to women. Women's organisations, including the NFAW, were set to be excluded from the budget night lock-up briefing, with the government citing that only 'relevant stakeholders' were invited. Excluding women's groups and advocates from lock-up would significantly undermine their capacity to comment when all attention is on the budget. Although this decision was partially reversed before the event, the incident highlighted the government's challenges in being inclusive and gender sensitive. It also underscored the critical role of the Office for Women, which advocated for the inclusion of these organisations to Treasury.

2020-21 **Women's Economic Security Statement 2020 (Coalition).** *The October 2020-21 budget was the Coalition government's response to the economic impacts of COVID-19.* A 70-page Women's Economic Security Statement was released by the Minister for Women, Marise Payne on budget night and built on the foundations of the 2018 Women's Economic Security Statement. The statement was hard to locate and printed on standard paper⁶, suggesting it was an afterthought, hastily prepared and not a formal part of budget documents.

Despite the Minister for Women holding several roundtables with women in the lead up to the budget, the statement fell short of the aspirations of women. The centrepiece of the budget was the JobMaker Plan worth a hefty AUD\$74 billion. It was a major part of the Coalition's Economic Recovery Plan for Australia following the COVID-19 pandemic. *Out of a total of \$74 billion, \$231 million over four years was earmarked for the Second Women's Economic Security Package. This amount of funding represented a mere 0.3% of the overall \$74 billion budget.* The JobMaker Plan primarily neglected the disproportionate impact of the pandemic on women and favoured men's employment, emphasising stimulus for the construction industry, job credits, and infrastructure spending (see Case Study 5).⁷

Other budget measures also had negative unintended consequences for women. For example, the decision to allow early access to superannuation during the pandemic received widespread criticism. This policy disproportionately affected women, who typically accumulate less superannuation than men. More women than men withdrew their superannuation funds, resulting in a widening gender gap in superannuation balances from 2019 to 2021.⁸ Planned Stage 3 tax cuts also primarily benefited men while disproportionately impacting women's roles in the care economy. Yet the Coalition government resisted calls for the Office for Women to conduct a gender impact analysis of the proposed income tax cuts.⁹

In response to criticism, the government dismissed concerns, claiming that ‘nothing in the budget is gendered’ and that ‘no credible’ voices were challenging the gendered impacts of the budget. This prompted the emergence of the hashtag #CredibleWomen, which garnered support from economists, business leaders, journalists, and politicians alike (see Case Study 7).¹⁰ The budget came to epitomise views the Morrison government was impervious to demands for gender equality, with their limited representation in senior leadership roles contributing to these outcomes. The Expenditure Review Committee of Cabinet was composed of five men, with Minister for Social Services Anne Ruston, the only woman, added in June of that year.



The 2020 budget was like waking up on your birthday to find your husband has given you a lawnmower.

Annabel Crabb (2021)¹¹

2021-22

Women’s Budget Statement (Coalition). Women’s frustration with the tenor of the Coalition government intensified in February 2021 when Brittany Higgins alleged that she had been raped in Parliament House and faced inadequate support from senior members of the government. In response to mounting political pressure and public protests from women, Prime Minister Morrison announced a comprehensive government initiative to address issues affecting women, which included a National Summit on Women’s Safety and the establishment of a Cabinet Taskforce for Women’s Safety and Economic Security. *This Taskforce, led by senior women in Cabinet, played a crucial role in reinstating the Women’s Budget Statement in the budget documents of 2021-22 and 2022.*¹²

The Coalition government’s 80-page 2021-22 Women’s Budget Statement formally included in the budget documents offered a more detailed list of budget measures targeting women’s issues in health, the economy, and safety, along with an analysis of the gendered impacts of COVID-19. While the statement included \$3 billion in measures, it accounted for a mere 0.14% of the overall budget over four years and a large part of the measures referred to the childcare package, which is typically, albeit incorrectly, perceived to be women’s business. Without a systematic process to review and mainstream gender equality across budget initiatives, the Women’s Budget Statement significantly underreported expenditures likely to affect women.

Later, Senate Estimates established that the statement had been prepared in less than a month, with Treasury urgently seeking input from departments to identify relevant items. Grants for Matildas’ football matches and the Women’s Basketball World Cup as part of women’s economic security highlighted the desperate effort to find initiatives to include in the statement.¹³

2022-23

Women’s Budget Statement (Coalition). *The 2022 elections set the stage for the 2022-23 Women’s Budget Statement that committed \$2.1 billion – 0.3% of total expenditure – to targeted measures to support women and girls in key areas:*

women’s safety; economic security; and health and wellbeing. It committed a further \$1.3 billion to delivering the government’s blueprint for ending violence against women and girls over the decade, a far cry from the degree of investment necessary to deliver progress on women’s safety.

Crucially, there was no whole-of-government institutional approach to gender analysis to guide policy decisions and the statement was not more than a compilation of measures targeting women. The women's movement argued for a systematic analysis of how general budget allocations and taxation impact gender equality. The rebranding or re-announcement of existing measures, along with limited details complicated gender-oriented scrutiny of the budget.¹⁴

Labor released its Women's Budget Statement in Opposition for 2022-23, promising the introduction of a gender equality strategy. The Opposition budget emphasised the care economy, the importance of Women's Budget Statements, and the adoption of gender-responsive budgeting. This statement served as the launch of the Labor Party's Women's Policy in preparation for the upcoming 2022 election campaign.¹⁵

Labor in power 2022 -

Since 2021 opinion polls had been showing a shift in women's votes away from the Coalition as its 'women's problem' deepened following allegations mistreatment of women in politics and the Coalition's gender insensitive policy settings. A greater number of women stood for office, especially as independents promoting gender equality, climate change and integrity. In the 2022 election, Labor was returned to office.



Gender was a very important part of the story of the 2022 federal election' with women feeling their concerns were overlooked by the Morrison Coalition government.

Blair Williams and Marian Sawer (2023), pp.79¹⁶

Jobs and Skills Summit (2022). *This Summit, a key Labor election promise, was delivered in early September 2022 and served to sharpen the focus on gender equality outcomes.* The Jobs and Skills Summit was specifically designed to create space for women's voices and underscore the importance of integrating gender considerations into all policy decisions. The fact that women were more than half of the delegates and presenters was a strong signal of this commitment. It created an agenda for increasing women's labour participation, valuing women's economic contribution and promoting equitable workplaces. An immediate action was the decision to require businesses with 500 or more employees to report on targets to improve gender equality in the workplace.

At the same time, decisions regarding key institutional arrangements were giving greater emphasis to gender equality, including:

- establishment of a Ministerial Council on Women and Women's Safety under the National Cabinet (September 2022) to promote national outcomes on gender equality and women's safety
- regular joint meeting of Heads of Offices for Women across federal, state and territory jurisdictions
- Council on Federal Financial Relations, chaired by the federal Treasurer, raised women's economic participation and economic security as priority for its work.

2022-23

Women's Budget Statement (Labor). Five months after winning the 2022 election, the Albanese Labor government released a budget (October 2022) that included a Women's Budget Statement.

The new government had a well-developed commitment to gender-responsive budgeting and Women's Budget Statements. While in Opposition, Labor had been conducting gender impact assessments on all their own submissions and policy proposals;¹⁷ and the new government had a strong representation of women, with 43% of all members of Cabinet being women. Several women in government, including Katy Gallagher, the Minister for Finance, Minister for Women, and Minister for the Public Service, were recognised feminists. Gallagher became a driving force behind the government's gender equality policy. As Minister for Finance, she played a key role in budget and program reviews and was actively involved in the critical Expenditure Review Committee, further enhancing her influence in shaping government priorities and facilitating gender-responsive budgeting.

The 2022-23 October Women's Budget Statement argued that it was putting gender equality at the 'heart of policy and decision' with the introduction of gender-responsive budgeting. This would require an ambitious approach of long-term structural change and significant investment. The bar was high, with the government arguing that this would enhance fairness, promote a more productive economy and re-establish its position as an innovative force and global leader in gender equality policies.¹⁸

The statement covered similar themes to the 2022 May Women's Budget Statement of the Coalition government – women's economic equality, ending violence against women, gender equality, health and wellbeing – and was primarily focused on funding that met commitments made to women. However, the statement used more data and analysis of gender inequalities, including intersectional analysis, to show the relevance of the policies and measures of the budget for gender equality. *Another important departure from previous statements was the commitment to a systematic gender analysis through the implementation of gender impact assessments.*

Labor's election promises prioritised women's economic equality with an emphasis on the care economy. The statement identified an investment over four years to provide cheaper childcare, albeit linked to employment, and progressing the goal of universal early childhood care. It also extended paid parental leave to be progressively increased to six months in 2026. There was structural reform measures proposed for the aged care sector, including committing to subsidising a pay rise for aged care workers to be decided by the Fair Work Commission.

Overall, the statement was a swift budget response to Labor's election promises and an initial step toward implementing gender-responsive budgeting. There also were some notable omissions, such as tax reform (Case Study 1) and an increase in social security payments (Case Study 2).

Women's Economic Equality Taskforce

An important contributor to the Women's Budget Statement was the Women's Economic Equality Taskforce (2022), led by Sam Mostyn, who had chaired the Women's Economic Opportunities Expert Panel in NSW (see Case Study 9). The Taskforce included a number of eminent women, including feminist activists and was tasked with identifying opportunities to progress women's economic equality over the next 10 years by:

- driving women's equality as an economic imperative
- informing the national strategy to achieve gender equality (launched in 2024),
- assisting the implementation of gender-responsive policy and budgeting.

In April 2023 the Taskforce provided a comprehensive 10-year plan which recommended that the government legislate the integration of gender impact assessments and gender-responsive processes across policy, legislation, and budgeting.¹⁹ *It was important in shaping a range of policies and priorities in following budgets.*

The Taskforce was part of an effort to ensure sound advice for implementing its gender equality agenda and to correct the impact of neoliberal policies in emptying the public service of expertise, (see Case Study 3). Other examples of the government being more open to feminist input and expertise include the nomination of Danielle Wood and Deborah Brennan to senior roles in the Productivity Commission.

Statement 4 – Measuring What Matters

Another significant inclusion in the 2022-23 budget documents was a wellbeing statement, designated as Statement 4 – Measuring What Matters. The statement outlined the rationale, practical approach, and international context for developing a framework of common indicators that extend beyond traditional macroeconomic measures. Such an approach would complement existing specialised reporting processes such as the *Closing the Gap* and the *State of the Environment Report*.

The *Measuring What Matters Framework* was released in July 2023 with the intent of placing people, fairness and opportunity at the heart of economic policy. That is, it could provide spaces for reimagining the economy to directly consider issues important for gender-responsive budgeting or gender equality. However, this initial framework was not a rethink of wellbeing challenging existing economic structures.²⁰

There have been some small developments with resources allocated in the 2024-25 budget to deliver the General Social Survey on an annual basis for timely insights on the wellbeing of Australians and to increase the data available by gender. The survey is expected to strengthen the capacity of the Framework to identify opportunities to improve wellbeing and inform policy change.²¹

Gender impact assessments

A process for generating a gender analysis as part of the budget process emerged in the 2022-23 October budget with the introduction of a pilot of gender impact assessments, an election commitment of the Labor government. The assessments were key to moving the Women's Budget Statement towards a more evidence-based approach to policies and budgets, central to gender-responsive budgeting.²² A comprehensive gender analysis of new policy notices and Cabinet submissions was introduced in 2024 (see Box 10.1).

Box 10.1 A gender analysis process:
Gender analysis summary and gender impact assessments (2024)

The Women's Budget Statements are based on a comprehensive intersectional analysis process that requires that:

- a **gender analysis summary** be included in all Cabinet submissions or new policy proposals, to reveal potential gender impacts of a proposal
- **gender impact assessments** be attached to the relevant Cabinet submission with more detailed analysis of the expected gendered impacts, and policy responses and concrete actions to improve the impact on gender equality

Assessments are required to complement summaries when submissions or proposals meet the following criteria:

- gender equality: significant positive or negative impact on gender equality
- cohorts: affect people who can be typically disadvantaged
- workforce: relates to a gender segregated industry
- partnership: establishes a National Partnership Agreement (or similar agreement)
- value: value is \$250 million or more over the forward estimates. ²³

The approach relies on each agency determining the level of gender analysis policies or proposals require against the set of criteria. The gender impact assessment templates are attached to Cabinet Submissions. This gender analysis process has been extended to MYEFO, an additional component of the budget process, since 2023–24 (see Getting Started). The steps for undertaking gender analysis and gender impact assessments are outlined in *Including Gender: An APS Guide to Gender Analysis and Gender Impact Assessments*, published for the public service in 2024.

Selected case studies of gender analysis summaries and gender impact assessments have been included in the Women's Budget Statement since the 2022-23 October budget.

Example: 2024-25 Women's Budget Statement

A new, \$227.6 million over five years, specialist disability employment program will replace an existing one. The gender analysis shows that labour force participation rates are lower for women with disabilities, relative to men with disabilities, and women are more likely to be casually employed. To address these disparities, the new program focusses on expanded eligibility criteria by including those with a future work capacity of under eight hours a week. This change will potentially lead to an estimated additional 1,900 women per year joining the program. The program removes the requirement to be on an income support payment, making it possible for an additional 5,000 women per year to access the program.

2023-24 Women's Budget Statement (Labor). *The 2023-24 Women's Budget Statement reflected Labor's 'bread and butter' budget seeking to address cost-of-living pressures for lower income groups with a raft of welfare initiatives:*

- reinstating the Parenting Payment (Single) for women with children over eight
- abolishing ParentsNext (see Case Study 2)
- investment in Medicare
- investment in housing and help to transition to clean energy
- energy fee relief and increased rent assistance
- developing the first standalone *First Nations Plan for Family Safety*, in consultation with First Nations women.

While such measures were assessed to benefit low-income women, the permanent changes to the budget's tax and welfare payments are small. Modelling indicated that the welfare increases were less than 2% of the increase in the welfare budget each year, providing only a modest reduction in poverty for the lowest income households, the majority of which are mostly women (see Case Study 2)²⁴.

The statement argued that gender-responsive budgeting had been extended in the following ways (also see Box 10.1):

- including some form of gender analysis in new budget proposals submitted to Cabinet
- extending gender impact assessment to more measures, namely in the areas of jobs and skills, housing and the care economy excluding proposals that value less than \$250 million over forward estimates and that are related to revenue measures
- applying this approach to analysis to MYEFO from 2023-24.

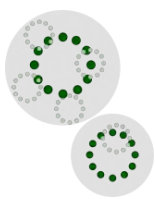
The Albanese government continued to increase the government's capacity for gender analysis, appointing Professor Miranda Stewart, a gender expert, to a Visiting Fellowship in Treasury in 2023. She contributed to the development of policy and expertise in taxation law.

The government welcomed and supported an OECD review of its institutional arrangements for gender equality²⁵ (see Case study 12) which praised investments since the 2022-23 October Women's Budget Statement as a 'fresh approach'. The report acknowledged meaningful progress and identified opportunities to strengthen the statements and their contribution to budget transparency and accountability to women including:

- providing legal foundation for Women's Budget Statements to be included in the budget documents to ensure its sustainability.
- reporting on gender budget tagging. While endorsed by the OECD, tagging is a highly contested methodology. Reporting by eminent gender-responsive budgeting expert Janet Stotsky has highlighted concerns about tagging, including its methodological complexities and inconsistencies in implementation.²⁶

- integrating summary information from gender impact assessments that support new budget measures. This would be complemented by publishing the assessments for all final policy decisions, including assessments that are negative. A precedent exists in Australia for the publication of such information with the release of regulatory impact assessments/analysis. Substantive policy proposals need to be supported by regulatory impact assessments/analysis which examines the costs and benefits of proposed policies.
- recording of measures of impact of gender-responsive budgeting work.

Overall, the 2023-24 Women's Budget Statement contained many positive measures while more work was needed to ensure a systematic approach to gender-responsive budgeting. Also, the \$250 million threshold excludes many new measures from the gender impact assessment requirement. The Women's Budget Statement reflected these vulnerabilities.



[The 2023-24 Women's Budget Statement] reflect a public service just beginning to grapple with defining and breaking down the key steps and processes of gender-responsive budgeting and then fitting them into formal budget and Cabinet procedures. Considerably more grappling is required, together with the funds to support it.

NFAW 2023-24 Gender Lens – Machinery of government for women, pp. 1.²⁷

2024-25 Women's Budget Statement (Labor). The 2024-25 Women's Budget Statement was developed in the context of a difficult macroeconomic environment. The budget had to address the cost-of-living and act to reduce inflation without causing a recession or increasing unemployment.

Major measures in the 2024-25 budget directed at gender fairness include \$925 million over five years for the Leaving Violence Program, a restructuring of the Stage 3 tax cuts to benefit more women taxpayers (see Case Study 1), and the inclusion of \$1.1 billion to cover superannuation in the government-funded Paid Parental Leave scheme, which had been a focus of activism and research by civil society for many years. The budget also committed to the provision of funding for wage increases for workers in early childhood education and the care and aged care sectors, subject to the final details being made available by the Fair Work Commission.

The 2024-25 Women's Budget Statement is underpinned by the 2024 guide to gender analysis within the public service, *Including gender: An APS guide to gender analysis and gender impact assessments*, which builds on changes to the Cabinet Handbook (see Box 10.1). Criteria such as the \$250 million minimum proposed value used to determine whether to apply a gender impact assessment restricts the number of budget measures subject to a detailed analysis. However, some analysis for all new proposals will be accomplished each time a gender equality summary template is completed. Importantly though, new budget proposals comprise only 25% of the annual budget. This creates a gap in understanding the impacts of the other 75% of pre-existing measures often termed 'baseline expenditures'.²⁸ Critically, detailed gender impact assessments have not been made public, but some illustrative case studies are included in the Women's Budget Statement.

Working for Women – A Strategy for Gender Equality

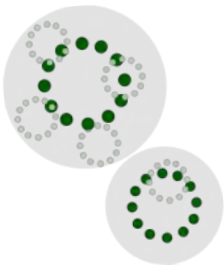
The 2024-25 Women's Budget Statement followed the 2024 launch of the 10-year national gender equality strategy, *Working for Women – A Strategy for Gender Equality*, with the Women's Budget Statement described as a 'reporting mechanism' to assess its progress.²⁹ Using the 2024-25 statement to report on *Working for Women* is similar to the approach that most states and territories have taken with their statements.

Working for Women is the first national strategy for gender equality that links to gender-responsive budgeting since the Hawke and Keating 1988 and 1993 national agendas for women (see Case Study 8). *Working for Women*'s five priority areas are:

- gender based violence
- unpaid and paid care
- gender equality and security
- health and leadership
- representation and decision-making.

Working for Women reinforces the importance of intersectional gender analysis as part of gender-responsive budgeting.

The Minister for Women, Katy Gallagher, identified gender-responsive budgeting as 'a touchstone' for the successful implementation of the ambitions of *Working for Women*, assigning a critical role to the Women's Budget Statement to report on investments.³⁰



[The] processes [for gender analysis] are the most comprehensive gender-responsive budgeting mandates by an Australian Government, at least for several decades, and in addition they have the benefit of building on international and national experience. Mandating gender analysis without establishing accountabilities, building capacity and monitoring progress is doomed to fail. These are now the key challenges of the government.

Sally Moyle, NFAW 2024-25 Gender Lens, pp. 331

2025-26

Women's Budget Statement (Labor). In April 2025, the Albanese Labor government delivered a pre-election budget and it's fourth Women's Budget Statement.

The 2025-26 statement reports on additional measures to progress Working for Women, the government's 10-year plan for gender equality. The government's gender equality credentials are highlighted by Labor's championing of gender-responsive budgeting, by the fact that 53% of its parliamentary representatives are women and the fact that the Cabinet is gender-equal.³²

The pre-election tone is reflected in the statement looking back on the government's achievements in promoting gender equality since it came to office in 2022. The five priority areas of the gender equality plan are supported with new budget measures continuing the emphasis on investing in the care economy. Initiatives include a three-day guarantee for children in early education and care and support for wages growth for low-paid workers.³³ Progress is identified in key outcome areas, such as the reduction of the national gender pay gap from 14.1% (2022) to 11.9% (2024). Wages for aged care and childcare workers have risen, and there have been increases in women's workforce participation. Women's full time weekly ordinary time earnings have increased by \$217/week.

The statement is used to highlight how gender equality principles and objectives are embedded in budget processes through the use of gender impact analysis, including cameos of gender analysis in practice, cumulative impacts, and MYEFO highlights.



I'm really proud to say that every single budget proposal this year underwent gender analysis as part of the budget process, and each budget we've delivered has built on the last, with careful connecting reforms that maintain momentum and keep pushing forward and keep shifting the dial on gender equality.

Katy Gallagher 26 March 2025 ³⁴

The statement acknowledges that there is much more work to be done. For example, despite a large (\$4 billion) investment in the prevention of gender-based violence under Labor, there is recognition that it remains an area of crisis.

Summary

The annual publication of a Women's Budget Statement has been re-established at the federal level and is a defining feature of its gender-responsive budgeting work.

O'Dwyer, a feminist in the Turnbull Coalition government drove the re-introduction in 2018 of a summary record of initiatives primarily targeting women, but it would take another five years for the statement to return to the budget documents. Women's activism and the prospect of an election helped to elevate the Women's Budget Statement to the budget documents, however with limited gender analysis and strategic gender equality policy direction, the statement was limited to a collection of gender specific measures. This diminished role for the Women's Budget Statement reflected the Morrison government's social conservatism and market focussed approach to gender equality policy which contributed to policy settings oblivious to gender, including its fiscal response to the COVID19 pandemic.³⁵

The Albanese Labor government made a commitment from Opposition to re-energise the Women's Budget Statement and introduce gender-responsive budgeting as part of its serious efforts to address some longstanding neoliberal legacies, including industrial relations and pay equity. Under the Labor government, the Women's Budget Statement has been expanded, providing an overview of major gender equality issues, including substantive statistical and qualitative analyses, alongside an outline of government responses and budget measures aimed at addressing them.

The Women's Budget Statement further gained a strategic direction and a role with the development of a coherent national gender equality strategy. A key area of attention has been the care economy. The new statement under Labor gave shape to a shift in the government's economic narrative with a stronger emphasis on the role of government in addressing gender gaps and advancing gender equality. The narrative of the contribution of gender equality as being good for the economy provided the basis for the government to give gender-responsive budgeting a greater role in economic policies.

However, gender-responsive budgeting and the Women's Budget Statement face new challenges in the context of a rapidly changing and uncertain global economic and political landscape that has included an erosion of gender equality and social inclusion principles and a level of economic destabilisation that might usher in a worldwide recession. As these developments continue to unfold, it is essential to clarify and strategically strengthen the role of the Women's Budget Statement in advancing gender-responsive budgeting (see The Way Forward).

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