

GLOSSARY

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Austerity

A political-economic term referring to a harsh economic policy approach to reducing government budget deficits through spending cuts, tax increases, or a combination of both.

Australian Taxation Office

The Australian Taxation Office is the Australian government's principal revenue collection agency. It is responsible for managing and shaping the tax and superannuation systems through the collection of revenue (including goods and services tax on behalf of the states and territories), the administration of transfers and benefits, the management of the superannuation system and the business register.

Breadwinner

An informal term to describe a person (often designated as male or female) who earns a substantial part of the income needed to support their family.

Budget

A government budget is an annual financial and policy plan of its proposed revenues, expenditure, debt, and policy priorities, including how the government intends to achieve their economic and social objectives. Published as a series of papers, budgets provide a large amount of information of the economic position of the government, its financial strategy, new and ongoing policies and programs, infrastructure, and operating expenditure and, in the case of the federal government support for lower levels of government activities.

Budget instructions or call circular

An official Treasury document that instructs government agencies, early in the budget cycle, how to submit their annual budget bids or policy proposals.

Budget cycle or process

A series steps that governments follow to determine their annual budget allocations and gain the authority to spend money through the passage of the annual appropriation act or other relevant legislature; spending and monitoring, and evaluation and reviewing. This budget decisions are framed by the institutions, practices and politics of the public financial management system that underpin government policy-making (see also, charter of budget honesty; public financial management).

Budget aggregates

Summary indicators that provide information on the government's financial position. Key budget aggregates are underlying cash balance, net operating balance, fiscal balance, and net debt. These are used to show whether the budget is in surplus or in deficit. Information about the government's assets and liabilities is provided with aggregates of net worth, net financial worth and net debt.

Budget transparency

Full disclosure, in a timely and systematic manner, of how public finances are raised and used. A number of international agencies have developed scores budget transparency of countries that seek to capture whether information is disclosed to stakeholders, the extent of disclosure and the clarity of the information.

Care economy

The paid (employed in formal and informal sectors) and unpaid work through which care is provided for others. Care is carried out within and outside the home and is fundamental to producing and reproducing the labour force and contribution to the welfare of human population as a whole.

The concept and analysis of the care economy has been developed by feminist economics which seeks to measure, make visible and raise the status of care, and the unpaid and paid sectors providing it, in economic analysis and policy. It also aims to articulate a vision of a caring economy, gender equality and environmental sustainability.

Care work

The paid and unpaid work of providing hands-on services to help with the physical, psychological, emotional and developmental needs of people who need assistance to function. Care recipients are generally identified as infants, school-age children, people who are ill, persons with a disability, veterans and elderly people. Paid care services comprise one of the biggest industries and largest employers in Australia. Unpaid care work is primarily undertaken in households and the community and not for profit sector. The majority of paid and unpaid care work is done by women.

Charter of Budget Honesty Act

The 'Charter' (1998) provides the legal framework for conducting the Australian federal government's budget policy by setting out the rules and principles that guide how the government sets out, and reports on, its budget and performance. The Act outlines the goals of the government's fiscal policy, suggests constraints and principles of financial management for achieving its goals and mandates the government to publicly release several reports. The Charter also outlines arrangements for requesting costings of election commitments by Treasury, Department of Finance, and the Parliamentary Budget Office (PBO).

Civil society

All forms of social action carried out by individuals or groups which is not carried out for profit nor managed by the state.

Conservative politics

Means opposing or impeding change, reform or progressive ideas. Wishing to maintain things as they are, especially in political and social matters. At the federal level in Australia the conservative side of politics is represented by the partnership between the Liberal and National parties, or the Liberal-National Coalition.

Cumulative impact assessment

An assessment of the combined impact of a number of separate changes (for example, cuts and increases in different areas of spending and taxation). Some of these changes may be small, but taken together the impact on particular individuals or groups may be significant.

Effective marginal tax rates

Measure of how a person's total financial position is affected by both taxes and withdrawal of social security payments when their labour market earnings increase. It estimates how much money a person loses to taxes, as well as reduced benefits, lower tax offsets, and higher childcare costs, when their income increases.

Effectiveness

How well the outputs of the services or goods provided by government achieve the stated outcomes.

Efficiency

How well a public sector agency uses its resources to provide goods and services (outputs). Efficient programs produce the most benefits from available resources- the most outputs for any given set of inputs or require the least inputs for any given quantity or quality of goods and services provided. The measurement of the efficiency of a program or department is therefore about the relationship between outputs produced (more full-time jobs, less crime) and the inputs (\$) used. These require careful definition and an assessment as to whether they are feasible in practice, in order to determine improvements in efficiency or productivity.

Estimates

Expected expenses and revenues of a government, prepared by the Department of Finance and Treasury. It typically includes the budget year and the following three years. In Australia, estimates of government activity are reviewed by Committees in the Senate as part of the annual budget cycle to promote transparency and accountability.

Ex-ante Gender Impact Assessment

Assessment of the gender equality impacts of budget measures in advance of their inclusion in the budget.

Ex-post Gender impact assessment

Assessment of the gender equality impacts of budget measures following their introduction and implementation in the budget.

Feminism(s)

Advocacy and activism based on the belief that women deserve equal political, economic and social rights and freedoms and the liberation of women from discrimination and subordination.

Fiscal Space

Broadly refers to the capacity of a government to allocate resources for desired aims, such as investing a care infrastructure and services to reduce women's unpaid work and increase their paid employment. It can be created through increased government revenue, reduced or re-prioritised expenditure and/or increased borrowing capacity.

Fiscal policy

Refers to use of government spending and revenue raising to influence the economy and society's well-being. Specific aspects of fiscal policy include spending on programs and policies, the composition and level of taxation; debt, deficit and borrowing policies; and intergovernmental financial relations. Fiscal policy is also about the broader macroeconomic or whole economy impacts of government spending and revenue raising on jobs, incomes and inflation.

Gender Audit of the budget

An independent analysis by an audit institution - such as the federal or state Offices of the Auditor General or the Parliamentary Budget Office - of the extent to which the budget is contributing to effectively achieve gender equality. Performance audits can include gender components focusing on whether gendered goals of policies and programs have been achieved. The Victorian Inquiry into gender Responsive budgeting found that gender dimensions to performance audits can improve both accountability and compliance around the implementation of gender specific policies and aid in identify gender-specific impacts of government programs.

Gender Vs Sex

The Australian Government Guidelines on the Recognition of Sex and Gender (2013), that applies to all government departments and agencies, states that:

‘a person's personality and social identity (...) how a person feels, presents and is recognised within the community. A person's gender refers to outward social markers, including their name, outward appearance, mannerisms and dress’.

These social markers have been traditionally associated with socially constructed roles, attributes and opportunities of being female and male.

The Guidelines note that many terms are now used to recognise people who do not fall within the conventional binary male and female notions of sex and gender including non-binary, gender diverse, gender queer, pan-gendered, androgynous and inter-gender. Some Aboriginal and Torres Strait Islander people have their own terms for gender identities outside male and female, for example, ‘sistergirl’ and ‘brotherboy’.

Gender is different from sex with ‘sex refers to the chromosomal, gonadal and anatomical characteristics associated with biological sex’. Individuals may identify as a gender other than the sex they were assigned at birth. The term ‘trans’ is used to refer to a person whose gender is different to their sex at birth. Cisgender is used describe a person whose gender identity and expression matches the biological sex they were assigned when they were born.

Gender is often associated with other types of structural inequalities hence it is important that a gender analysis takes these into account (See Intersectionality).

Gender-bias

Prejudiced thoughts or actions based on the perception that men and women do not have the same rights and dignity. Such thoughts and actions may have unintended and negative impacts of policies and budgets which are likely when there is a failure to assess and take into account potential gender biases prior to implementation.

Gender-responsive budgeting/gender equality budgeting/gender budgeting

Is an approach to budgeting that seeks to build gender equality into all aspects of the budget process. As such it is described as an application of gender mainstreaming to economic policy. It entails a gender-based assessment of policies and resource allocations and using revenues and expenditures in order to promote gender equality. There is a diversity of approaches to gender-responsive budgeting reflecting different institutional arrangements of countries, degree of civil society and government commitment to its implementation, scope of the initiative, resources for promoting gender equality, and the extent to which it is integrated into the budget decision-making processes.

Gender or women's budget statement

Accountability document, typically provided with the budget papers, outlining what government ministries, departments or portfolio areas are doing for gender equality and women's empowerment, through their policies, programs, and budget allocations. Often an ex-post analysis of the budget, gender or women's budget statements potentially can directly engage governments and relevant agencies in the making of strategic budget choices that promote gender equality, thereby advancing the broader aspirations of gender-responsive budgeting by playing a role in budget deliberations.

Gender disaggregated data

Data which is separated by gender or sex, in order to allow assessment of differences in social and economic dimensions.

Gender equality

Recognising and treating people as equals without discrimination and ensuring access to the same opportunities. Gender equality is when men and women can share equally in the distribution of power and influence, have equal opportunities for economic security, have equal access to education, have opportunities to realise their aspirations and talents, share responsibility for unpaid work and live free from coercion, intimidation and violence both at work and at home. Public policies and resource allocations aimed at gender equality are critical in the face of persistent gender inequalities.

Gender equity

The process of achieving gender equality by recognising that people of different genders are not in the same starting position. Equity aims to promote fairness by balancing out gender inequalities through identifying differences and allocating resources based on need. By taking into account differences in needs, different genders can genuinely have access to the same opportunities that will enable equal access to resources.

Gender mainstreaming

The (re)organisation, improvement, development and evaluation of policy processes, so that a gender equality perspective is incorporated into all policies at all levels and all stages, by the actors normally involved in policymaking. Gender mainstreaming is the process of assessing the implications for different groups of any planned action, including legislation, policies or programs, in all areas and at all levels, in order to promote equality.

Gender pay gap

The difference in earnings between women and men, expressed as a proportion of men's earnings. The gender pay gap is a result of a range of social and economic factors that combine to reduce women's earning capacity over their lifetime. Different data sets produce different measures. The Australian Bureau of Statistics limits its measure to full-time base-level salaries of public and private sector employees measuring an average gender pay gap of 11.5 in November 2024. In contrast, the Annual Workplace Gender Equality Employer Census covers the total remuneration of full-time and part-time workers of employers with 100 or more employees and measured an average gap of 21.8 in November 2024. From 2025 this measure will be further broadened with inclusions and focus on the median gender pay gap.

Gender budget tagging

Identification and tracking of expenditure and revenue measures relevant to gender equality objectives. The government budget processes (eg budget chart of accounts or functions in the IT system) can include codes to identify programs or projects that are intended to achieve gender related objectives or that include a significant gender equality component.

In practice, it has proved very difficult for ministries across the government to systematically and meaningfully apply gender tagging to programs and projects, as judgement is involved in determining the degree to which a program or project has gender equality as an objective. An additional challenge is measuring the incremental amount designed to progress gender related objectives. Despite the significant limitations of this approach, some governments and international organisations promote tagging as a tool to highlight gender equality during budget planning and formulation and to track the budget's impact of gender equality.

In Australia, civil society efforts to add up the dollar value of initiatives published in the women's budget statements, while important for advocacy, is not gender budget tagging as it is not part of government budget processes.

Gender-specific expenditure

Programs or policies that are specifically designed to address gender gaps.

Indigenous Australian or First Nations Australians or People

Aboriginal and Torres Strait Islander people are the First Peoples of Australia. They comprise of hundreds of groups that have distinct languages, histories, and cultural traditions. While Indigenous Australian is the official term used government departments, many consider to be too generic to reflect the diversity of First Nations People.

Intersectionality

In relation to gender equality, intersectionality is an analytical approach for understanding and responding to the ways in which structural gender inequalities intersect with other inequalities that compound disadvantage including those based on socio-economic status, age, disability, indigeneity, ethnicity, race and sexual orientation.

LGBTIQA+

An evolving umbrella acronym referring to lesbian, gay, bisexual, trans and gender diverse, intersex, queer, asexual and other diverse sexualities, genders and sex characteristics. In Australia, the term has emerged in recognition of common experiences of legal and social marginalisation on the basis of dominant social norms around sex, gender and sexuality.

Means tested

A system where access to a service or cash transfer from the state is based on income or wealth. For example, in Australia the amount individuals and households receive in social security payments depends on their income and assets.

Mid-Year Economic and Fiscal Outlook (MYEFO)

MYEFO is one of several reports mandated by the Charter of Budget Honesty Act (1998) to facilitate public scrutiny of the Australian government's performance against its fiscal strategy. It provides updated budgetary information - it must be published by the end of January in each year, or within six months after the latest budget.

Minister for Finance

A political office in the Australian federal level of government with particular responsibility for budget advice and process, government financial accountability, and enabling business operation. The Department of Finance is part of the central policy agencies, along with the Department of the Treasury and the Department of the Prime Minister and Cabinet.

National Cabinet, formerly the Council of Australian Governments (COAG)

The National Cabinet replaced COAG (1992-2020) as the peak intergovernmental forum in Australia. The national cabinet was first established in 2020 to coordinate a national response to the COVID-19 pandemic. It manages matters of national significance or those requiring coordinated action across all levels of government. Membership comprises the Prime Minister, Premiers, and Chief Ministers, and the President of the Local Government Association. It also encompasses the Treasurers of the federal and state governments through the Council on Federal Financial Relations.

Neo-liberalism

Draws on a fundamentalist strand of neo-classical economics that believes in: the positive role of free markets and competition, a minimal role of government, the private sector's inherent ability to allocate resources efficiently, and the importance of individualism and freedom to choose rather than collectivism as a means of maximising human well-being. The key policies that make up a neoliberal agenda include: deregulation, privatisation, balanced or surplus budgets, reductions in taxation and expenditure particularly social services, and hostility to trade unions, women's and other 'interest groups' who are seen to interfere with free markets.

Non-governmental organisations (NGOs)

Organisations, often also referred to as ‘civil society organisations’, that are non-profit, voluntary citizens’ groups, principally independent from government, which are organised to address issues in support of the public good.

Office for Women

In Australia, the Office for Women is responsible for providing strategic policy advice and support for the advancement of gender equality to the Prime Minister/Premier/Chief Minister and the Minister for Women and works across government agencies.

Parliamentary Budget Office (PBO)

In Australia, the Parliamentary Budget Office (PBO) provides the parliament with independent and non-partisan analysis including costings of policy proposals, elections commitments and analysis of the budget. These studies can be requested by Senators and Members of Parliament and are made public.

Performance budgeting

Approach to budgeting that incorporates information on measures of what governments do and their expected policy impacts at different stage of the budget cycle and uses this information to align budget spending decisions with government priorities and expected performance. Ultimately, performance budgeting aims turn government’s attentions to results that can be expected from available funds. This approach is aligned with the pillars of good public governance including transparency, efficient allocation of resources, participation and accountability.

Policy

A course or principle of action adopted or proposed by an organisation, often the government, or individual.

Productivity

Economic measure of output per unit of labour, measured by worker, or by hour.

Productivity Commission

In Australia, the Productivity Commission is an independent research and advisory body to government on a range of economic, social, and environmental issues affecting the welfare of Australians.

Progressive politics

Favouring or advocating progress, change, improvement, or reform, as opposed to wishing to maintain things as they are, especially in political and social matters. In Australia the progressive parties are represented by the Labor Party and The Greens.

Progressive taxation

A taxation system or tax in which the rate of tax is higher on larger amounts of money and, consequently, in which richer people pay a higher proportion of their income in taxes than poorer people.

Public financial management (PFM)

An umbrella term for a variety of loosely related processes for managing government finances across the budget cycle. One group of processes is directed at mobilising and collecting revenue, another for budget preparation and allocating public money, a further group for budget execution and spending and a fourth for reporting and auditing financial results. Incorporated into these processes are fiscal rules to guide government spending and borrowing, multi-year expenditure frameworks that capture the longer-term impacts of current policy decisions, risk management strategies, and performance-based budgeting to inform the level and relative priority of funding allocations. PFM processes and rules seek to achieve the core objectives of maintaining a sustainable fiscal position, an effective allocation of resources, and efficient operation of public services.

Public servants

Person employed in the public sector, working at a government department or agency.

Public services

Services funded by local, state or national government to benefit the community (such as healthcare, libraries or transport).

Quantitative research

Uses numerical data to identify large-scale trends and employs statistical analysis to try to understand relationships between variables.

Qualitative research

Collects and works with non-numerical data (such as interviews or focus groups). Qualitative researchers investigate meanings, interpretations, symbols, and the processes and relations of everyday life.

Regressive taxation

A taxation system or tax taking a proportionally greater amount from those on lower incomes and, consequently, in which poor people pay a higher percentage of their income in tax than rich people.

Shadow ministers

In Australia, the opposition counterpart of a government minister.

Social infrastructure

Social infrastructure includes all the services that provide healthcare, education, long-term care and childcare. These services can be counted as infrastructure because they have downstream benefits to the whole community and not just their direct recipients.

Social security

A system of cash transfers from the state to individuals or households to protect them in particular circumstances (for example during a period of unemployment, sickness, disability or after retirement).

Stimulus package or fiscal stimulus

Government policies that seek to avoid or reduce the severity or shorten the time of an economic downturn or recession. These can include extra income support payments to individuals and households and additional tax and employment incentives to businesses.

Tax expenditure/ tax concessions

Tax expenditures are designed to encourage a particular activity or behaviour, or to assist a particular group or class of taxpayer. Examples include tax exemptions, tax deductions, tax offsets, concessional tax rates (excluding structural design features of the tax system) and deferrals of tax liabilities. They have an impact on the budget position like direct expenditures but are less transparent. In Australia, tax expenditures are reported by the Treasury in the Tax Benchmarks and Variations Statement (previously called Tax Expenditures Statement).

The Treasurer

A political office with responsibility to deliver the budget each year. It is also the minister in charge of government revenue and expenditure, and payments to the States and Territories. The Department of the Treasury provides economic analysis and advice on a variety of issues including the economy, financial sector, taxation, foreign investment. As a central policy agency at the federal level, Treasury works closely with the Department of Finance and the Department of the Prime Minister and Cabinet.

Unpaid work

Work that produces goods and services, but which carries no direct remuneration or other form of payment. These activities are considered and counted as work, or productive, because theoretically one could pay a third person to perform them (eg meal preparation is considered productive, but eating the meal is not).

A large part of unpaid work is care work which includes: looking after care-dependent persons; care related tasks or domestic work of cooking cleaning, maintenance; voluntary community work that supports care of people or households such as community kitchens and child care. Unpaid work does not just support families, it supports the paid economy via socially reproducing the labour force and enhancing the welfare of the whole society. It is a source of saving for business (eg via the use of technologies that shift activities and time use to the consumer/buyer). Unpaid work is also a source of additional resources or a means of subsidising government programs (eg parents providing their time for school sports programs or government funded school food programs).

Violence against women and children

A violation of human rights and a form of gender-based discrimination. It refers to any sexual, physical, emotional, mental and economic harm inflicted in private or in public that is based on gender norms and unequal power relationships. Threats, coercion, and denial of resources or access to services can be part of this type of violence.

UK Women's Budget Group (WBG)

UK's leading feminist economics think tank, providing evidence and analysis on women's economic position and proposing policy alternatives for a gender-equal economy. It is comprised of academic researchers, policy experts and campaigners.