

Submission to the Joint Committee of Public Accounts and Audit Review of the Operations of the Parliamentary Budget Office 2019-20
Submitted by Angela Jackson and Leonora Risse 23 January 2020

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We are pleased to make a submission to the Joint Committee of Public Account and Audit Review of the Operations of the Parliamentary Budget Office 2019-20.

We offer this submission in response to the Terms of Reference announced by Joint Committee of Public Accounts and Audit in relation to Section 64T of the *Parliamentary Service Act 1999*. We focus on Terms of Reference points 3 and 4:

- Stakeholder relationships and engagement; and
- Possible areas of reform to support the effective operation of the PBO.

Our submission is premised on the existing role of Australia's Parliamentary Budget Office (PBO) to 'inform the Parliament by providing independent and non-partisan analysis of the budget cycle, fiscal policy and the financial implications of proposals' (Section 64B of the *Parliamentary Service Act 1999*).

We propose that, consistent with this role, the PBO's current responsibilities are formally expanded to include undertaking an independent and non-partisan analysis of the gender implications of the Federal Budget. While the PBO has existing expertise to provide distributional analysis of budget policy and could perform a gender assessment within its current remit, we consider that formal expansion and the provision of additional resources would ensure it has the capacity to undertake a meaningful gender assessment of the Federal Budget.

Our submission makes the case that the lack of gender analysis of the Federal Budget in the government's existing budgetary process is undermining the effectiveness of Government expenditure, and that the PBO should play a role in ensuring that the gender implications of the government's economic budgetary decisions are properly recognised, computed and well understood by Parliament. We put forward a case for the role of the PBO to be formally expanded to include undertaking an independent and non-partisan analysis of the gender implications of new budgetary measures. This role can be formally established as part of the PBO's current capacity to provide distributional analysis of budget policy.

A gender-specific analysis of the budget can theoretically occur ex-ante at budget proposal stage, and/or ex-poste at post-implementation stage. We recommend that the PBO's capacities would be of most value to the policymaking process if directed towards providing a gender-specific analysis of the budget prior to its passage by Parliament. Conducting this form of gender-specific analysis can be regarded as an important component of Gender Responsive Budgeting (GRB), which is a more comprehensive process of applying a gender lens to policymaking that we encourage the Government more broadly to move towards in the future, as a matter for consideration beyond the direct scope of this inquiry.

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In offering this submission, we draw upon our professional expertise and experience from the field of economic public policy, as well as our understanding of gender inequality issues. This submission also draws on material that we submitted to the Victorian Inquiry into Gender Responsive Budgeting in December 2019. For transparency, further details of our affiliations and qualifications can be found at the end of this submission document.

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1. Why should the PBO care about placing a gender lens on the budget?

The Australian people, and our Government, place strong value on the principle of equality of opportunity.

Yet when it comes to gender, the gap in economic opportunities and outcomes that persists between Australian men and women indicates that equality of opportunity on the basis of gender is still a distant goal for our country. The most recent *Global Gender Gap Report* ranked Australia, out of 153 countries worldwide, in 44th position (World Economic Forum 2019). In the domain-specific rankings, Australia was ranked:

- Joint 1st for educational attainment
- 49th for economic participation
- 57th for political empowerment
- 104th for health and survival (World Economic Forum, 2019).

Among the many statistics underpinning Australia's current gender equality status: women earn on average 14% less in full-time earnings than men (WGEA, 2019); Australian women reach retirement age with 42% less in their superannuation balances compared to men (WGEA, 2019); one-third of boards and governing bodies in Australia have no female directors (WGEA, 2019); and Australian women are being killed at the hands of their partner at an average rate of one woman every 9 days (AIHW, 2019). The factors underlying these outcomes are complex, but barriers to women's economic empowerment are among these. It is clear that Australia is not currently achieving gender equality on basic measures of economic security, safety, wellbeing and decision-making in society.

Of direct relevance to the role of the PBO, the government's fiscal levers of expenditure, tax and transfer settings can have a significant bearing on these outcomes, particularly by shaping the conditions that determine the capacity for women to fully participate in economic opportunities to the same extent that men can. Furthermore, these gender inequalities exist despite the government channeling significant funding to women-specific policies and services, such as assistance to victims of domestic violence and campaigns to encourage more women to enter STEM. While these women-specific policies serve a vital role, what is less recognised in our fiscal policymaking processes is the potential for mainstream budget settings to have significantly different ramifications on men and women. In some cases, a fiscal policy decision, despite being conceived by policymakers as gender neutral, can have the unintended consequence of economically disadvantaging women and exacerbating gender gaps.

It is therefore in the interest of effective and equitable fiscal policy design that our Australian Parliamentarians are reliably informed on the ways in which proposed budgetary measures differently affect our population on the basis of gender. The PBO has the unique capacity in Australia to provide this independent, factual information as a form of distributional analysis.

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This process of identifying the impacts of budget policies through a gender-specific lens can be understood as part of a broader suite of Gender Responsive Budgeting (GRB) processes. Australia has the historical precedence of being recognised as a world leader by the OECD in the practice of GRB during the 1980s (Sharp and Broomhill, 2002, 2013). The OECD still endorses GRB as a component of best practice policymaking, but in Australia, changes in governmental and political priorities over the past decades mean that the comprehensiveness, rigour and objectivity of GRB has been diluted, to the extent that this practice is no longer formally carried out in a rigorous and independent way at a Federal level today. The closest practice that Australia currently has is the post-Budget analysis voluntarily undertaken by the National Foundation for Australian Women (NFAW)¹. The NFAW's work plays a valuable role in this space, especially in the current absence of formal processes, but it cannot compare to the resourcing, access to information, and authoritative status that the PBO possesses. The creation of the PBO in 2012 and present inquiry now offers an opportunity for the Australia Government to re-establish this specific resource as part of its policymaking architecture, and for the PBO to channel its capabilities towards producing reliable information about the gender implications of mainstream economic policy.

Internationally, the assignment of a country's PBO's capabilities to support and facilitate GRB is endorsed and encouraged as a progressive practice within the OECD (Downes and Nicol 2019) The IMF (IMF 2017, 2018; Stotsky 2016), the World Economic Forum (Kolovich and Kahn) and the European Union (EIGE 2019) have all promoted gender budgeting as a mechanism to pursue a country's gender equality goals. The value of ensuring that Australia's policymaking processes are conducive to the pursuit of gender equality should also be considered in the context of Australia's commitment to the UN Sustainability Development Goals (SDGs), which encompass "gender equality" (Department of Foreign Affairs and Trade 2018). An assessment of Australia's progress towards the SDGs deemed that, of the seven indicators for gender equality, Australia was "on track" to reach the target by 2030 in only one of these indicators (National Sustainable Development Council 2018).

To sum up the importance of steering our policymaking processes to support the goal of gender equality: the levers of fiscal policy should be used not just to "manage the economy", but ultimately to enhance the wellbeing of all our citizens. Wellbeing does not just depend on aggregated GDP figures, employment numbers and the size of the government debt, but on the individual-level and community-level distribution of these outcomes and economic opportunities more broadly. Just as Australian citizens deserve to know whether their Government is running a structural deficit, they deserve a system where their Parliamentarians are properly attuned to the ramifications of their actions on gender equality – which is, after all, one of the human rights to which Australia ascribes (Australian Human Rights Commission 2013; United Nations Human Rights 2020).

¹ <https://www.nfaw.org>

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2. What is the purpose and value of a Gender Responsive Budget?

Public funding for women-specific policies and programs is an important part of a government's efforts to address gender inequities in our economy and society – but only part of the picture.

Mainstream economic policies can, unintentionally, systematically advantage one gender over the other, and reinforce restrictive societal norms, due to differences in the ways that men and women experience these policies. These gender-patterned differentials in policy impact arise due to the different economic circumstances, educational and workforce opportunities, societal roles, and life paths that men and women generally encounter.

Gender Responsive Budgeting (GRB) is the process of analysing the impacts of a given policy through a gender lens. These findings can then guide the government's decision as to whether to continue with the proposal policy, or to amend the policy setting in the interest of supporting more gender equitable outcomes.²

The process of GRB should apply not only to the expenditure-side of the budget, but also to the revenue-raising side, as noted by the International Monetary Fund:

“Gender budgeting has typically focused on expenditures and overlooked taxes, but tax policies are not always gender neutral. Discriminatory tax and financial laws remain in many legal systems.” (IMF 2018, p.15)

The value of GRB, as an arm of fiscal policy, has been well recognised by international economic agencies and academic tax experts:

“Fiscal policy design and budget systems can also play a large role in reducing gender inequality. Fiscal authorities can ensure that tax and spending policies and/or public financial management instruments address gender inequality and the advancement of women in areas such as education, health, and economic empowerment ... The approach is called gender-sensitive or gender-responsive budgeting. If designed well, gender budgeting can improve the efficiency and equity of the overall budget process. Fiscal authorities at any level of government can assess the needs of boys and girls and men and women; identify key outcomes or goals; plan, allocate, and distribute public funds; and monitor and evaluate achievements” (IMF 2018, p. 14).

“There is, today, a new global impetus to incorporate gender impact analysis into government budgeting ... Governments have a significant opportunity to reform policy in the tax-transfer

² A note on the terminology used in this submission: For consistency we refer to ‘gender equality’ in this submission, but note that essentially we are referring to gender equality of ‘opportunity’ and freedom from constraint, barriers and bias on the basis of gender. If access to opportunities is made equal, then the resultant outcomes will be equitable. Hence, gender equality of opportunity is a pathway toward achieving the ultimate goal of ‘gender equity’.

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system, child care and retirement fields as a lever to redress the disadvantages faced by women across the life course relative to men.” (Stewart 2017, p. 27)

The value of GRB is illustrated in instances where the absence of an official GRB process has delivered inequitable, as well as economically irresponsible, outcomes. A clear example can be found in the analysis of Australia’s Federal Budget undertaken voluntarily each year by the National Foundation for Australian Women (NFAW). On the basis of academic expert analysis, NFAW’s *Gender Lens on the Budget Report* for 2017-18 (NFAW 2017) detected that, in net, the combination of various policy changes to tax and transfer policies announced in the budget would generate an effective marginal tax rate (EMTR) that exceeds 100% among some working women: this net policy outcome does little to incentivise and reward women’s labour force participation, a key factor for overall economic prosperity. NFAW reported how this outcome could have been avoided if a proper GBR process had been undertaken as part of the budget formulation process and with proper consultation with the ministerial division responsible for women’s equality:

“We know that Treasury has its own in-house microsimulation tool to assess distributional impacts of measures. We are at a loss to understand how measures could have been introduced in different portfolios which come together to produce Effective Marginal Tax Rates of up to 100% or more when the Government continues to emphasise the need for greater productivity and to encourage female workforce attachment.

“It is quite clear to us that, notwithstanding the elevation of the Office for Women to full divisional status and its re-location in the Department of Prime Minister and Cabinet, that there has not been any effective gender aware analysis in the formation of this Budget.

“Without gender-aware budgeting and the data against which to assess progress (or lapses) we can only expect more disappointments.”(Marie Coleman, NFAW President, *NFAW Gender Lens on the Budget Report 2017-18*, pp. 4-5)

GRB would help to avert such outcomes by ensuring that the impacts of any changes in the government’s spending and revenue measures are assessed in terms of the impact on women compared to the impact on men, and hence in terms of the implications of a given policy for the achievement of gender equality goals. This information can then be taken into account in the design of overall economic policy packages. Without this approach, the government runs the risk of its budgetary measures unintentionally undermining its efforts to fulfil its gender equality goals.

We emphasise here that GRB is distinct from what has traditionally been termed a ‘Women’s Budget Statement’ in Australia. A Women’s Budget Statement has conventionally been produced by governments in the form of an announcement and description of the government’s policies that are specific to women’s needs or which will contribute to women’s economic advancement more generally. Often these policy announcements include an estimate of how many women are forecasted to benefit from these initiatives. Undertaking a GRB – where the net impacts of all policy measures are examined – is different from producing a ‘budget statement’. As the United Nations has

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commented:

“Gender-responsive budgeting is not about creating separate budgets for women, or solely increasing spending on women’s programs. Rather, gender-responsive budgeting seeks to ensure that the collection and allocation of public resources is carried out in ways that are effective and contribute to advancing gender equality and women’s empowerment. It should be based on in-depth analysis that identifies effective interventions for implementing policies and laws that advance women’s rights. It provides tools to assess the different needs and contributions of men and women, and boys and girls within the existing revenues, expenditures and allocations and calls for adjusting budget policies to benefit all groups.”
(UN Women 2020, online document)

We would recommend that Committee treats GRB as an important complementary practice to the production its Women’s or Gender Equality Budget Statement, as both serve an important role in the government’s overall pursuit of gender equality and broader societal prosperity. The GRB process serves to detect instances where the Government’s efforts to address gender equality goals through its direct measures, such as those announced in the Women’s Budget Statement, could be unintentionally counteracted by other policy measures. GRB tackles the misperception that all mainstream policies are gender-neutral by design and are unrelated to the pursuit of gender equality goals.

Ideally the implementation of the GRB would be based around well-articulated gender equality targets across a range of economic and other indicators that matter for wellbeing. A general indication of the Australian Government’s priorities on gender equality is available from the Office for Women³, which states that its current priorities are:

- strengthening women’s economic security including women’s workforce participation
- supporting more women into leadership positions
- ensuring that women and their children are safe from violence

At a Federal level, a comprehensive set of gender equality targets do not appear to have been explicitly or quantitatively articulated by the current government. Some indicative targets can be drawn from previous general government statements and declared priorities (but we note the absence of publicly-announced quantitative measures for many of these):

- Australia’s G20 commitment to reduce the gender gap in labour force participation by 25 per cent by 2025: “For Australia, this means decreasing the gap by 3 percentage points, from 12.1 per cent (measured in 2012) to 9.1 per cent by 2025” (Australian Government, 2017, p. 6)
- Closing the gender pay gap: “The Government’s efforts to close the gender pay gap also play a key role in increasing women’s economic security. The Workplace Gender Equality Agency works with the private sector and provides a number of resources to assist employers to close the gender pay gap.” (Australian Government, 2017, p. 21).

³ Sourced from the Office for Women website: <https://www.pmc.gov.au/office-women>

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- Increasing female leadership: “The Australian Public Service Gender Equality Strategy requires every government agency to set targets for gender equality in leadership positions and boost gender equality in each workplace. Agency heads are accountable for meeting these gender equality targets on the way to achieving the overarching goal of 50–50 gender balance. (Australian Government 2017, p. 24).
- Reducing rates of domestic violence: “We are committed to working with state and territory governments to address family and domestic violence and sexual assault. The \$328 million Australian Government contribution to the Fourth Action Plan focuses on key areas where the Commonwealth is best placed to contribute to creating real and lasting change to reduce violence against women and their children.” (Australian Government, 2019, p. 7)

Given the government funding that is already being allocated to try to close these gender gaps, Parliamentarians – and the Australian public – will benefit from being equipped with information about the ramifications of all budgetary decisions for these gender equality objectives.

Ultimately we aspire towards a day when there will no longer be as pressing a need for gender responsive budgeting, because the gap between men and women’s economic outcomes will have closed. Until then, we need to invest in GRB now as one of the steps to reach this more equitable world. The PBO, as part of the Australian Public Service, has capacity to play a valuable role.

3. What are some examples of applications of Gender Responsive Budgeting?

Here we outline some example scenarios where there is the potential for men and women to be affected differently by the government budget, in the context of income tax and transfer system, consumption tax, firm-level company tax, expenditure allocations. We highlight that the gender-based differences that are observed are not due to the policy explicitly differentiating between men and women (i.e. there is not a male-specific or female-specific policy settings), but that these gender-patterned differentials arise due to differences in men and women’s average earnings, the different occupations and industries that men and women tend to be concentrated in, and the different roles that men and women tend to take within their household. While it might be contended that these outcomes are an outcome of personal choices and preferences, we also highlight that in a large part these gender patterns are the product of societal norms, stereotypes and expectations, which mean that perceived preferences are in fact constrained.

In the Australian policy landscape, the work of Miranda Stewart is highly informative in analyzing the ways that the tax and transfer settings affect men and women differently (Stewart 2017). We note here that the impact of the policy is not explicitly The means-tested nature of child-related transfer payments, computed at a household level of income, is a setting that contributes to financially penalising the second member of a household for returning to work – in most cases this is the female partner (i.e. the mother not the father). Stewart presents an analysis based on average parameters for a

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typical Australian family with young children, where a male partner is working full-time, and the female partner is considering how many days per week to return to work. Although the female partner's additional days of work will bring in additional household income, it has been computed that, in these typical economic circumstances, the household's reductions in Family Tax Benefits and childcare benefits, plus the additional costs of childcare, can make it financially unviable for women to increase their labour force participation to full-time hours. This can have the effect of suppressing women's earnings, further driving a wedge between men's and women's labour market pay and potential opportunities for career advancement – the very indicators that, elsewhere in its Budget, the Government is channeling resources towards trying to improve. Any proposed changes to the tax and transfer system therefore need to be analysed in terms of the direct and indirect impacts on women's workforce engagement, and ultimately on their earnings, superannuation, and economic empowerment within the household and broader society.

Another example of how income tax settings can differently affect men and women arises due to differences in men and women's average labour market earnings: income tax cuts which are targeted to a higher income brackets will disproportionately favour men, owing to the fact that a higher proportion of men belong to upper tax brackets.⁴ A tax change of this nature would therefore further widen gender gaps in disposable income. It can also be reasoned that any increases in consumption-based taxes will impose a disproportionately higher tax burden on females, again owing to women's lower average incomes. The GST, for instance, amounts to a larger tax on women, because the same bundle of consumption goods costs a larger fraction of their income compared to men with higher earnings.

To draw an international example of where GRB has made a difference to the design of tax policy, the OECD reports that the Icelandic Parliament had been proposing a legislative change to income tax settings, with the aim of simplifying the system. It was proposed that the system move from three bands to two bands, and no longer allow a higher-income partner in a couple to benefit from unused tax credit of the lower income partner. The OECD reports:

“Owing to the introduction of gender budgeting, the Ministry of Finance and Economic Affairs was able to point out to the committee that this would mean that men would receive tax benefits based on the work and salaries of women and so their disposable income would increase as would the gender income gap, contrary to the goal of economic equality between men and women. Thanks to this information the initial proposal of the budget committee was amended (Downes, von Trapp and Nicol 2017, p.21).

On the expenditure side, budget decisions can indirectly advantage men over women depending on the industries that are set to benefit the most in terms of boosted demand. An example of how male-dominated industries might benefit more than female-dominated industries from a budget expenditure item can be found in Risse's general commentary on the 2019-2020 Federal Budget, which

⁴ <https://www.ato.gov.au/About-ATO/Research-and-statistics/In-detail/Taxation-statistics/Taxation-statistics-2016-17/?page=7#Table3>

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highlighted how the budget's proposal to allocate \$100 billion towards infrastructure was skewed towards male-dominated industries, effectively supporting the jobs and wages of predominantly male workers:

“[In] Treasurer Josh Frydenberg's Budget speech on Tuesday evening, I heard a lot about “cranes, hard hats and heavy machinery”. There was even a shout out to the “bakers, bricklayers, carpenters and plumbers” who'll be among the apprentices to benefit from incentive payments. These industries deliver important services to everyone in the community. But the benefits of these economic boosts will not be spread evenly by gender. Nine out of 10 construction workers, and almost the same proportion of apprentices across all trades, are men. The infrastructure injection of \$100 billion, and bonus payments to apprentices, are essentially jobs for the boys. And a boost to industries that aren't exactly facing a low-wage problem.” (Risse 2019)

This example illustrates how one of the key ways that the GRB process can identify gender differences in the impact of budget items is by assessing how the policy will affect job opportunities and wage growth for men and women, given existing gender patterns in industry and occupations. This can be achieved, for example, through the econometric methodology developed by Janine Dixon and Jason Nassios of Victoria University's Centre of Policy Studies which expands on conventional practices in Computable General Equilibrium (CGE) modeling to dissect the effects of a policy shock at a regional, industry or occupation level, to now also incorporate a gender lens (Dixon and Nassios 2019). Dixon and Nassios (2019) comment that:

“Many industries in the Australian economy have strongly gendered employment. As such, changes in economic conditions, either deliberately imposed (such as a change to a tax rate) or exogenous (such as productivity growth or an export boom), can lead to disproportionate labour market outcomes for men and women. The enhancements to VUEF described herein provide policy makers with a framework that can be used to assess these differential effects,...providing results for the impacts on wages, participation rates and employment across male and female workers.” (Dixon and Nassios, 2019, p. 14)

Dixon and Nassios' analysis of the impact of a proposed cut in company tax rates found that this policy would have a significant difference in its effect on male wages compared to female wages. This arises because the tax cut expands demand in trade-exposed sectors, while contracting demand in domestic service sectors (such as health, retail and the public sector which happen to be predominately female). Though both men and women's pre-tax wages rise as a result of the cut, the increase in men's average wage is around one-third larger than the increase in the women's average. The advantage of CGE modeling is that it controls for a range of factors which can offset these effects and takes a 'big picture' view of dynamics across the economy, as opposed to partial equilibrium.

As another example of how GRB applies to government budget decisions on the expenditure side, consider how the end users of a given expenditure item will benefit differently, or be differently affected by a policy or government service, depending on their gender. For example, when designing

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public transport, community facilities, and other local infrastructure such as sports stadiums, public lighting and footpaths, governments need to be mindful that men and women are likely to make use of these services differently, due to differences in how they tend to participate in society according to traditional societal norms. Criado Perez (2019a; 2019b) presents an example of how the Swedish authorities engaged in a gender-lensed assessment of the provision of local services and discovered that the timing of its snow-clearing services had different implications for men and women. According to the information reported by Criado Perez⁵, the authorities in Sweden used to firstly clear the roads followed by the footpaths, but women with children were suffering accidents due to hazard of snow impeding the footpaths during their morning pedestrian commutes to school and childcare. The authorities discovered that switching the order in which the work was undertaken – clearing the footpaths of snow first in the morning, and then streets – resulted in a reduction in the accident rates of women. The benefits and impact of a seemingly gender-neutral government service were, in fact, not gender neutral at all.

In her book *Invisible Women: Exposing Data Biases in a World Designed for Men*, Criado Perez provides a wealth of other factual examples where women have been overlooked in the design of everyday products and essential services, such as seatbelt design and medical drug testing, leading to harmful repercussions for their safety and wellbeing. The underlying purpose of gender budgeting is to prompt policymakers to tune into the full scope of ramifications of their actions: if gender differences matter in the design of a simple seatbelt, they are likely to matter in the design of a country's fiscal policy.

4. What does best practice Gender Responsive Budgeting look like?

While the Australian led the way with introduction of a thorough, genuine and meaningful GRB processes during the 1980s (Sharp and Broomhill 2002, 2013), Australia's official practices have now floundered while other parts of the rest of the world have gone on to continue developing innovative approaches to capturing the impact of government decisions on broader gender equity goals.

Though sharing a common goal to address gender inequities, there is variation in the guidelines and approaches to GRB worldwide. To look towards current best practices worldwide that are applicable to the Australian context, the most recent OECD report on gender budgeting (Downes and Nicol 2019) draws attention to Canada, which implemented the *Canadian Gender Budgeting Act* in 2018.⁶ The IMF identifies Canada, France and the UK as examples of countries which “produce gender impact assessments on a systematic basis, and take this information into account when making decisions on budgetary resource allocation.” (IMF 2017). Within the EU member states, the IMF (2019) has highlighted Austria, Belgium and Spain as high performing countries on gender responsive budgeting practices. Belgium has enshrined the process of gender mainstreaming in its legislation,

⁵ Outlined in Criado Perez's book chapter 1, ‘Can Snow-Clearing be Sexist?’, which cites various statistical sources.

⁶ <https://laws-lois.justice.gc.ca/eng/acts/C-17.2/page-1.html>

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although the IMF reports that this does not specifically mandate gender responsive budgeting (IMF 2017).

In terms of formalising a role for a country's PBO to facilitate the gender impact assessment, we point towards the example of the Parliamentary Budget Office in Austria that has been formally assigned the tasks of "supporting Parliament in its analysis of performance and gender budgeting" and to "provide analyses to Parliament on government documents related to gender budgeting and gender equality" (Austrian PBO, cited in Downes and Nicol 2019, p. 21). The OECD further specifies:

"In undertaking this role, the [Austrian] PBO provides clear guidance for Members of Parliament on all the gender-related performance objectives, measures and indicators shown in the different budget chapters. Its budget analyses always include a comprehensive section on gender budgeting. These analyses discuss key issues such as, the quality of the information provided, the level of ambition of the objectives, the suitability and the development of relevant indicators (also international comparison), the availability of gender-disaggregated data, and levels of coordination between ministries. The PBO also submits proposals for how reports presented by the government might be improved through greater presentation of sex-disaggregated data (e.g. the grant report).

"This legal budget framework and the PBO's support to parliament has resulted in higher awareness of gender budgeting and gender equality, and has brought about intensive discussions of gender objectives in the budget committee and in the plenary sessions. Gender issues are thus becoming an essential part of the budget debate, which is at the heart of parliament's work. (Austrian PBO, cited in Downes and Nicol 2019, p. 21).

To consider how these international lessons could be adapted in Australia, it may assist the Committee to conceptually unpack the process of GRB into three broad components. We understand that PBO may not necessarily be able to undertake all of these components, but it is helpful to understand how together these would form a comprehensive, ongoing and sustained approach to GRB, as has been outlined by the OECD (Downes, von Trapp and Nicol, 2017):

- i. **Gender-informed resource allocation** where gender-based analysis is conducted of the impacts of individual budget measures on gender equality goals, and this information is used to inform subsequent policy and funding decisions.
- ii. **Gender-assessed budgets** where a gender-based analysis is conducted of the impact of budget as a whole, and this information is used to understand the contribution of the budget towards the attainment of gender equality goals.
- iii. **Needs-based gender budgeting** where ongoing analyses are conducted to better understand the gender-patterned needs of constituents, and the fulfillment of gender equality goals is continually monitored.

These three approaches are not mutually exclusive, and can be implemented in isolation or together.

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Ideally, implementing all three components would be the goal. Gender-informed resource allocation ensures that the consideration of the merits of a particular policy is informed by an assessment of its gender impacts. Gender-assessed budgets add to this information with an analysis of the impact of the government's overall suite of current government spending and policies on gender equality goals. Finally, needs-based gender budgeting ensures that the entire process is underpinned by a comprehensive and updated understanding of existing gender gaps and whether progress is being made over time.

Below we outline a proposed suggestion of how the PBO's analytical capabilities can be of valuable service to a GRB processes. We propose that the PBO is institutionally best suited and analytically best equipped to undertake an analysis in the form of a Gender-assessed budget. This analysis could be undertaken *ex ante* (budget proposal stage) and/or *ex poste* (post-implementation stage).

The OECD reports that most countries that engage in GRB tend to undertake gender-informed resource allocation and/or gender assessed-budgets, and that most commonly this is undertaken *ex ante* (Downes, von Trapp and Nicol 2017). Conducting this analysis *ex ante* would be consistent with the PBO's current responsibility to provide greater transparency to Parliament on the Budget.

4.1 Gender-informed resource allocation

Gender-informed resource allocation refers to the task of assessing the impact of all proposed budget measures on gender equality targets, prior to policy decisions being made. This approach ensures that policy and funding allocations can take into account the implications of the policy for the achievement of gender equality targets. This included unintentional implications of policy which might initially be considered to be gender-neutral or unrelated to gender targets. This process is akin to carrying out a regulatory impact statement or environmental impact statement as a quality control check to ensure that broader policy decisions are not unintentionally contravening regulatory or other compliance goals.

Information on the expected impact of proposed policies are made available to decision-makers. This allows for adjustments to be made before implementation, if it is deemed necessary to do so.

For the PBO, this task could involve the PBO producing a gender impact statement of the Budget prior to its detailed consideration by Parliament and relevant Senate Committees. How this works in practice would need to be considered, given the tight timelines, but one approach is that the Government could provide the necessary information on new measures for this analysis to be undertaken.

Analysis of the net impact of each policy measure would ideally entail not only a comparison of the effect on the male population to the female population, but a disaggregation within the female population to take account of heterogeneity (i.e. differences *within* the female population) and of intersectionality with other important socioeconomic and demographic characteristics. In particular, we would recommend that the gender-based assessment is conducted for subsets of the female

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population on the basis of:

- socioeconomic background (low, mid, high income brackets)
- household composition (noting the women in single-parent households are more vulnerable to economic poverty)
- age group (noting that women approaching retirement or already in retirement age are particularly vulnerable to economic poverty)
- geographical location (noting that women in regional and rural areas encounter different opportunities and circumstances to those in metropolitan areas)
- minority groups including Indigenous women, migrant women, women from Non-English-Speaking backgrounds, and women with a disability, who are likely to encounter additional barriers to economic opportunity throughout their life times.

4.2 Gender-assessed budgets

We recommend formalising a core role for the PBO in producing a gender-assessed budget, as part of existing role to provide to independent, objective distributional analysis of budgetary measures. This would entail conducting an analysis of how all new budget items affect the male and female populations specifically.

The scope of a gender-assessed budget should extend to both expenditure items (such as allocation of government funding and any changes to transfer settings) and revenue-raising items (including income tax, company tax and consumption tax settings), as both sides of the budget ledger have the capacity to affect men and women differently.

We emphasise that this analysis should apply to all budget measures, not just those that are specifically constructed to address gender inequalities. In fact, it is arguably more critical that policies that have been formulated independent of the government's gender equality goals are analysed for their potential gender ramifications. It is essential that no assumptions are made that a given policy is 'gender neutral', as these are precisely the assumptions and potential oversights that GRB process is designed to detect and shed light on. Furthermore, this analysis is intended to apply to all policy measures (or base measures) that are part of the given year's budget,

As with gender-informed resource allocation, the gender-assessed budget analysis would entail calibrating the effects of a given policy on the female population, compared to the effect on the male population. To produce a meaningful gender-assessed budget, the PBO would need to analyse the impact of a given budget measure on net income and a set of other pre-defined economic indicators. Some of these indicators that might relate to the announced purpose of the budget measure, while could be indicators of economic wellbeing that might not necessarily be expected to be impacted by the policy. Identification of the 'impact' indicators can be done in collaboration with the policy and research expertise with relevant agencies (such as WGEA, the Australian Human Rights Commission,

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the Department of the Prime Minister and Cabinet, and the Department of Treasury), but could logistically encompass: gender-specific rates of paid labour force participation, hours of paid employment, earnings and superannuation balance. It would be necessary to collect other relevant data as part this analytical modeling, to control for the potential effects of other factors on these indicators occurring at the same time that the budget measure was introduced: the PBO possesses the economic expertise to handle these considerations.

As some examples:

- Analysis of the impact of any proposed changes to tax settings would be carried out in terms of identifying, on the basis of gender, who bears the burden of a new or higher tax (or conversely, whose tax burden is reduced more as a result of the removal or lowering of a tax). The impact could also be measured in terms of the impact of the proposed tax change on an individual's net income, calculated specifically for the female population, compared to the male population. This could be computed at an average level as an indicative metric, but also computed at different income brackets within the female-specific and male-specific populations for even more nuanced distributional effects. Extended analysis could measure the impact of a change in tax, childcare subsidies or family benefits on female, compared to male, labour supply, given that men and women tend to demonstrate different degrees of responsiveness to the effective marginal tax rates (EMTR) in determining their number of hours worked per week (Stewart, 2017).
- Analysis of the impact of any government allocation of funding (for example, a proposed infrastructure spend) would be carried out in terms of the impact in employment within the female population, compared to within the male population. This analysis would factor in existed patterns of employment within the male and female workforce according to industry, sector, occupation and geographic location.

As with gender-informed resource allocation, this distributional analysis of the impact of budget measures should not treat the female population as a homogenous group, but take into account dimensions of intersectionality within the female population where pertinent. Gender-assessed budgets are an important extension to the first step of gender-informed resource allocation, for ensuring that the benefits of gender responsive reporting materialize, in terms of advancing towards gender equality targets.

These gender-based assessments are most reliably performed by an independent body to improve transparency and accountability, such as the PBO. If undertaken *ex ante*, it could be released at the time of Parliament's consideration of the Budget or at a later point in time. We also note that this step could be done with or without undertaking a gender-informed resource allocation analysis, as described earlier in step 4.1.

To deliver on this role, the PBO would need to ensure it allocates its internal resources and analytical capabilities towards these tasks, and makes necessary arrangements to obtain data and modeling

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infrastructure needed to undertake this analysis. A commitment from the Government to increase the funding of the PBO to undertake this function would be essential.

As part of a more comprehensive approach to GRB, a government could use the information produced by the PBO to report on how it is tracking against its specified targets for gender equality. Canada's gender budgeting report exemplifies this practice, where the information is communicated in a clear and accessible way to the general public (Department of Finance Canada, 2019). Sweden, which is a self-described feminist government, has also implemented such a model (OECD, 2017). Whether the Australian Government is willing to take this bigger step towards more formally embedding these aspects of GRB into its governmental processes is a more comprehensive issue that is worthy of further consideration and evaluation, but outside of the scope of this inquiry. The benefit for the Government, and for the public citizens, is that it would build in ongoing accountability mechanisms for the government to meet its targets for gender equality, and helps ensure that the forecast improvements in outcomes come to fruition.

4.3 Needs-based gender budgeting

Building on gender-informed resource allocation and gender-assessed budget processes described above, the third component of a comprehensive GRB process would be the implementation of needs-based gender budgeting. This could be undertaken by the PBO as part of its research program.

This task would generate in-depth understanding of the extent to which gender inequities exist and detect which areas of policy those inequities are largest or most concerning. This process could be expanded to independent consultation processes with stakeholders in the community, including women's groups, and experts in the field who are aware of emerging insights in the research. This process aims to identify the degree to which the government is meeting gender equality needs, with the objective of identifying priorities for policy. In essence, this third step of process provides an avenue for consultation and feedback between the Government and the community to ensure that the Government is constantly aware of where the gaps are in its strategy, averts the risk of complacency, and can respond to changes in economic, demographic and societal circumstances (including potential policy shocks from outside of its jurisdictions such as changes in Federal policy settings).

The PBO could consider undertaking this consultation as part of its research program, as a way to better engage with the public and improve its analytical approaches.

5. The value of the PBO's contribution

The PBO has a unique position in Australia's government and policy-making process. Its independence and non-partisanship means that it can provide credible, objective and judgment-free information on the costs and distributional impacts of proposed budget policies. As it clearly acknowledges, this role is important for equity of access of information, and for transparency of

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information, within our democratic system:

“The PBO provides all Parliamentarians with access to advice on the estimated financial implications, or ‘cost’, of their policy proposals. We are also available to provide broader analysis of the Budget. This helps to level the playing field by providing access to costing and other analytical services that, in the absence of the PBO, would normally be exclusively available to the Government.” (PBO website)

We also acknowledge the limitations of the PBO’s remit:

“We do not provide policy advice on the merits or feasibility of proposals ... If requested, we can sometimes provide distributional analysis of the impact of the policy proposal, depending upon the availability of data and appropriate models.” (PBO website)

We put forward the case that the undertaking of a gender-assessed budget effectively fulfills the definition of a “distributional analysis”.

Further, we note that the Parliamentary Budget Officer has the discretion to “conduct, on his or her own initiative (including in anticipation of requests), research on and analysis of the budget and fiscal policy settings.” (64E of *Parliamentary Service Act 1999* (Functions of Parliamentary Budget Officer))

Given that current arrangements intimate that PBO will undertake an analysis either on the basis that a request is received, or under the Parliamentary Budget Officer’s own initiative, this inquiry into the effectiveness of the PBO is an opportunity for the PBO to establish a more definitive and enduring role for the PBO in the gender budgeting space.

Articulating a role for the PBO to undertake a gender-based analysis of proposed policies, as part of its chartered responsibilities, would make valuable use of its analytical capabilities. Utilising the capacities of the PBO in this way enables our policymakers to build an evidence base on ‘what works’ to achieve the social and economic goals, ultimately delivering greater value, effectiveness and efficiency from the entire policymaking system. We therefore recommend that the Committee examine ways to formally build this responsibility into the PBO’s remit.

Ideally a move to conduct a gender-assessed budget would be part of a broader move by Government to adopt comprehensive process of GRB, described in the three steps above, which also includes tracking the impact budgetary measure towards gender equality indicators. An appropriate role for the PBO to produce factual analysis could be identified and articulated alongside a role for other relevant government agencies (including the Workplace Gender Equality Agency and the Australian Human Rights Commission) whose charter could permit them to take an “evaluator” role and use the factual information provided by the PBO to assess whether, or to what degree, budget measures are contributing towards the achievement of Australia’s gender equality goals. The government’s progress towards gender equality goals can be reliably measured, monitored and communicated. This information can be fed back to policymakers to amend policy settings where necessary, or to continue

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to endorse policies that have a positive impact, contributing overall a more effective policymaking process.

Lastly in this section, we highlight the way that any efforts directed towards amending institutional roles and responsibilities can learn from history. Australia should be proud that, at a Federal level, it was once recognised as a world leader in GRB practices. The pages of history show that this process became diluted over time as consequent governments placing less recognition on the importance of the gender equality issue (Sharp and Broomhill, 2002, 2013). Given this history, if the Committee sees merit in adopting our recommendation for the PBO to serve a role in GRB processes, we would also urge the Committee to consider how to long-term build permanency into this GRB process, so that it can be continued to conducted and valued as part of the core machinery of government – reducing the risk of history repeating itself and for these dedicated efforts to be undone.

6. Additional resources

The Women in Economics Network (WEN)⁷ curated and hosted a Gender Lensing Masterclass as part of its Australian Gender Economics Workshop 2019, held at RMIT University in Melbourne. The overall aim of the workshop was to illustrate how economic tools can be used to understand and redress gender inequities in societal and economic outcomes. The specific aim of the Gender Lensing Masterclass was to bring a gender equity focus to the applied practice of policy design and evaluation (as per Gender Responsive Budgeting), and demonstrate some of the analytical approaches that can be used to undertake a gender-sensitive evaluation of policy settings.

The resources presented in the AGEW2019 Gender Lensing Masterclass may be informative to the Committee conducting this inquiry. This information is publicly available on the AGEW2019 website (with the permission from the presenters) and can be accessed via the links below too. We acknowledge that the Gender Lensing Masterclass was sponsored by the Centre for Policy Studies, Victoria University.

- **Gender budgeting: The role of civil society**

Professor Helen Hodgson (Curtin University; National Foundation for Australian Women) delivered valuable insights on Australia's history of gender budgeting and the gender analysis work being undertaken by the National Foundation for Australian Women.

Presentation slides available at: <https://sites.rmit.edu.au/agew2019/files/2019/02/AGEW2019-Gender-Lensing-Masterclass-Helen-Hodgson-Gender-Budgeting-The-role-of-civil-society-rswglr.pdf>

⁷ The Women in Economics Network is part of the Economic Society of Australia. More information: <https://esawen.org.au>

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- **CGE modelling as a tool for gender lensing**

Associate Professor Janine Dixon (Centre for Policy Studies, Victoria University) provided analytical examples of the gender- patterned effects arising from various macroeconomic shocks, including a commodity boom, a productivity shock, and a company tax cut. Associate Professor Dixon illustrated how these shocks can have distinct effects on men and women’s economic outcomes, through a transmission chain of wage and exchange rate adjustments, estimated with the use of Computational Generalised Equilibrium (CGE) modelling. These effects ripple through the economy to affect male- and female-dominated industries and occupations in different ways.

Presentation slides available at: <https://sites.rmit.edu.au/agew2019/files/2019/02/AGEW2019-Gender-Lensing-Masterclass-Janine-Dixon-CGE-modelling-as-a-tool-for-gender-lensing-2bxafmz.pdf>

- **The gender-patterned effects of the tax and transfer system**

Professor Miranda Stewart (Tax and Transfer Policy Institute, Australian National University) explained how the bundle of tax and transfer policy settings – including income tax rates, tax surcharges, and the tapering of welfare benefits – generate effective marginal tax rates which, in combination with child care costs, can financially deter women’s workforce participation as a secondary income earner within their household. Scrutinising tax data, Professor Stewart further explained how women’s representation among top incomes, and the complex ways in which the tax and transfer can incentivise household income-splitting, with implications for efficiency and equity.

Presentation slides available at: <https://sites.rmit.edu.au/agew2019/files/2019/02/AGEW2019-Gender-Lensing-Masterclass-Miranda-Stewart-The-gender-patterned-effects-of-the-tax-and-transfer-system-sdd52m.pdf>

- **Gender analysis: Reflections on the experience of Australia and Canada**

Rachel Livingston (Assistant Secretary, Office for Women, Department of the Prime Minister and Cabinet) outlined the mechanisms that are in place for the Office for Women to inform the government’s policy design, the lessons that can be learnt from the Canadian model of gender-budgeting, and the factors that Australia needs to consider in moving towards a gender lensing framework.

Presentation slides available at: <https://sites.rmit.edu.au/agew2019/files/2019/02/AGEW2019-Gender-Lensing-Masterclass-Rachel-Livingston-Gender-analysis-Reflections-on-the-experience-of-Australia-and-Canada-1sfrnu.pdf>

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8. Declaration

We declare that, to the best of our knowledge, all content in this submission is accurate and correct. For transparency, below we have declared our affiliations with relevant organisations. Please note that the views expressed in this submission are those of the authors, and not necessarily representative of our affiliated organisations.

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