Gender Equality in Australia

STRENGTHENING GENDER CONSIDERATIONS IN POLICY AND BUDGET DECISIONS



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Foreword

Gender inequalities persist in all areas of social, economic, and public life. The OECD Declaration on Building Trust and Reinforcing Democracy adopted in November 2022 and its annexed Action Plan on Gender Equality highlight the need to enable women's full representation and participation in public life. While women's labour force participation rates have moved closer to men's over the past few decades, women are still less likely to be in the workforce and often experience lower job quality across OECD countries. Women who do work are more likely to work part-time or be underemployed, and in gender-segregated, less lucrative and insecure fields. These factors contribute to substantial gender pay gaps and have large social and economic costs.

In response to persistent gender inequalities in the country, the current Australian Government has made improving gender equality one of its core priorities, recognising the potential social and economic benefits that it can bring. Central to building a whole-of-government approach to promoting gender equality will be strengthening gender considerations in policy and budget decisions. This will help target government policy and resources towards better and fairer social and economic outcomes.

This OECD Review is designed to assist the Australian Government in building a whole-of-government approach to improving gender equality. It assesses the institutional structures in place, and the recent work to reintroduce gender impact assessments and gender budgeting to support better-targeted policy and budget decisions. It sets out a series of actions to strengthen the governance framework for gender equality, drawing on the *2015 OECD Recommendation on Gender Equality in Public Life,* the OECD Framework for Gender Budgeting, as well as international best practices.

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Abbreviations and acronyms

ABS	Australian Bureau of Statistics
APS	Australian Public Service
APSC	Australian Public Service Commission
CBA	Central Budget Authority
CEDAW	Committee on the Elimination of Discrimination against Women
CGI	Central Gender Equality Institution
CoG	Centre of Government
CSO	Civil Society Organisation
ERC	Expenditure Review Committee
GBA Plus	Gender Based Analysis Plus
GIA	Gender Impact Assessment
GMG	Gender Mainstreaming and Governance
HuIA	Human Impact Assessment
LGBTQIA+	Lesbian, Gay, Bisexual, Transgender, Queer or Questioning, Intersex, Asexual, and More
MADIP	Multi-Agency Data Integration Project
MYEFO	Mid-Year Economic and Fiscal Outlook
NPP	New Policy Proposals
OECD	Organisation for Economic Co-operation and Development
OfW	Office for Women
PJCHR	Parliamentary Joint Committee on Human Rights
PM&C	Department of the Prime Minister and Cabinet
WGEA	Workplace Gender Equality Agency

Executive summary

Gender gaps persist across many areas of Australian life. Although gains have been made in domains such as education, gender inequalities continue to affect economic and social outcomes. A key area for improvement is the labour market, where women engage less in paid work and continue to earn less than men. Addressing gender gaps in Australia will require a concerted and multifaceted approach.

The Australian Government recognises gender equality as a national priority, emphasising its importance for economic prosperity. This priority was endorsed at the Australian Jobs and Skills Summit in September 2022, which brought together employers, governments, and civil society to discuss the challenges and opportunities facing the Australian labour market and economy.

To support the advancement of gender equality, the government seeks to embed gender equality considerations in policy and budget decisions. Initial efforts for the Budget in October 2022 included the reintroduction of gender impact assessment for selected budget measures as well as the publication of a revamped Women's Budget Statement. This work is being scaled up, with all budget measures subject to gender analysis for the 2023-24 Mid-Year Economic and Fiscal Outlook and beyond. These efforts, led by the Office for Women, are broadly welcomed by stakeholders, and provide a foundation for developing a whole-of-government approach to improving gender equality.

Furthering its commitment to gender equality, the Government also established a Women's Economic Equality Taskforce that provides independent advice to government; is finalising a *National Strategy to Achieve Gender Equality* and an outcomes framework to track progress; and convened a Gender Data Steering Group.

This Review aims to assist the Australian Government in charting its course for achieving better gender equality outcomes. It assesses the governance arrangements for gender equality, including the institutional, legal, and strategic frameworks. It also considers early progress in introducing gender impact assessment and gender budgeting. The Review highlights six key actions to boost Australia's efforts to improve gender equality:

1. **Ensuring gender impact assessment and gender budgeting is sustained over time**: For gender impact assessment and gender budgeting to have lasting impact, it is crucial that they become embedded in the work of the Australian Government. New legislation providing a definition of gender equality and setting out requirements, roles and responsibilities relating to gender impact assessment will communicate the seriousness of current reforms. Amendments to the *Charter of Budget Honesty Act 1998* to provide a legal basis for the Women's Budget Statement will insulate it from economic and political fluctuations. Legal foundations will also bring Australia in line with OECD peers.
2. **Establishing a Gender Budgeting Steering Group**: Australia should consider forming a high-level group involving central agencies such as the Department of Finance, the Department of the Treasury, and the Department of the Prime Minister and Cabinet to guide and oversee gender budgeting efforts. It could be convened by the Office for Women and focus on building a practice that brings gender considerations to bear on policy development and budget decisions.

3. **Enhancing the quality of gender analysis**: The Gender Budgeting Steering Group will need to ensure that systems are in place to validate the quality and depth of gender analysis, so that it can have the necessary impact on policies. As government capacity strengthens, expanding the scope of government decisions to which gender impact assessment must be applied – for example, to include procurement decisions – will help further sensitise the public service to the gender impact of the full range of government actions.
4. **Building institutional capacity**: The establishment of gender focal points within each government department and agency can broaden and deepen the understanding of gender equality issues across the Australian Public Service (APS) and will support consistent implementation of reforms. This needs to be accompanied by clear tools and guidance, templates, and targeted training courses for relevant public officials, including those in the Department of the Treasury and the Department of Finance.
5. **Developing a Gender Data Action Plan**: Building on the work of the Gender Data Steering Group, this Plan would identify concrete actions to strengthen the availability, awareness and analysis of gender-disaggregated data collected by the government. Poor availability and accessibility of gender-disaggregated data is one of the main obstacles to effective implementation of gender impact assessment and gender budgeting across OECD countries. Strengthening data in relation to a range of population groups will also facilitate the application of an "intersectional lens" to gender impact assessment.
6. **Strengthening the Office for Women**: This will better reflect the government's heightened commitment to gender equality and ensure that the Office has the capacity to deliver required reforms. Strengthening the policy co-ordination function of the Office will help mobilise a whole-of-government response to the forthcoming *National Strategy to Achieve Gender Equality*. Enhancing its role in relation to data and research will help provide an evidence base to support well-targeted gender equality policies. Resources should be commensurate with these new functions.

Australia made history as the global pioneer for gender budgeting in the 1980s. The reintroduction of gender budgeting gives it the opportunity to improve the evidence base and impact of budget decisions and regain international leadership in this area. Taken together, these recommendations seek to capitalise on the political and societal momentum for gender equality and embed a whole-of-government approach to closing gender gaps that is enduring and capable of delivering lasting change that benefits all.

A more detailed summary of recommendations follows.

1 Summary of recommendations to strengthen gender considerations in policy and budget decisions

This chapter outlines the main recommendations of the OECD Review aimed at bolstering efforts in Australia to strengthen gender considerations in policy and budget decisions and accelerate progress towards gender equality.

1.1. Short term (next 1-2 years)

- **Ensuring gender impact assessment and gender budgeting is sustained over time:** Providing legal foundations will future proof gender equality as a core value of the Australian Public Service (APS) and embed gender mainstreaming and gender budgeting as core government practices. At a minimum, legislation should:
  - Provide a definition of gender equality;
  - Set out requirements in relation to gender impact assessment (GIA) and the budget process;
  - Set out the requirement for a Women's Budget Statement to be tabled alongside the budget;
  - Clarify roles and responsibilities of key government actors.
- **Establishing a Gender Budgeting Steering Group:** This high-level Steering Group will bring together the key actors to guide the design and implementation of gender budgeting, including the Department of Finance, the Department of the Treasury (Treasury) and the Department of the Prime Minister and Cabinet (PM&C). Convened by the Office for Women, the Steering Group's business will include setting out an action plan for the implementation of gender budgeting, providing a legal framework for gender budgeting, co-ordinating on guidance material, ensuring effective implementation of gender budgeting and developing a framework to measure its impact.
- **Enhancing the quality of gender analysis:** Solidify GIAs as the core tool of gender budgeting in Australia by ensuring that gender analysis is of sufficient quality and depth. As part of this:
  - Summary information from GIAs should be highlighted in the strategic briefing to the Expenditure Review Committee (ERC) relating to each new budget proposal;
  - GIAs should consider both the gender impacts of new policy proposals as well as corresponding offsets;
  - Budget measures of potentially significant impact on gender equality should be subject to in-depth GIA. No sectoral area should be omitted;
  - GIA should be undertaken at an early stage of the policymaking cycle so as to be able to inform the design of policies;
  - GIAs should increasingly include intersectional analysis to take into account cross-cutting and overlapping mechanisms of discrimination faced by various groups in the society.
- **Building institutional capacity:** This includes supporting the implementation of GIA and gender budgeting through:
  - Establishing a requirement for gender "champions" and focal points in all departments and agencies, at an adequate level and with appropriate positioning within each institution. As well as supporting GIA and gender budgeting in practice, these focal points would foster the broader systematic integration of gender perspectives into all areas of policymaking;
  - Honing guidance, templates, and other relevant material to support the implementation of GIA and gender budgeting, checking effective implementation of the screening criteria for GIA, and providing examples of the types and sources of data to be used in gender analysis;
  - Providing general training and awareness raising initiatives on GIA and gender budgeting for key stakeholders focused on their specific role. The integration of a gender perspective in trainings on other relevant topics, such as strategic planning, and procurement, would contribute to promoting gender-sensitive policymaking across the whole of government.
- **Developing a Gender Data Action Plan:** Focussing on strengthening the corpus of data and analysis available to support the implementation of GIA and gender budgeting, this Action Plan should:

  - Set out key steps to be addressed to remove data-related barriers to the implementation of GIAs and gender budgeting;
  - Enhance the collection and dissemination of data disaggregated by sex, gender, and other individual characteristics on a systematic basis;
  - Cement the role of the Australian Bureau of Statistics (ABS) as a key supporting stakeholder in informing gender-sensitive policymaking. Structured engagement between the ABS, the Office for Women and departments and agencies will help bring the ABS into regular discussions around data gaps and needs to support the implementation of GIAs across policy sectors;
  - Foster further vertical data exchange and promote sharing of good practices on the collection and use of intersectional data with States and Territories.
- **Strengthening the Office for Women:** The effective functioning of the Office is critical in enabling the government to deliver on its heightened commitment to reducing gender inequalities. This means:
  - Reinforcing the policy co-ordination function of the Office to increase its ability to convene relevant stakeholders and develop a whole-of-government response to gender equality issues;
  - Clarifying and expanding the role of the Office with respect to gender equality research and data, so as to encourage the collection and sharing of data, research, and analysis necessary to make informed policy decisions related to gender equality;
  - Ensuring that the Office is appropriately resourced to fulfil its broader mandate and strengthened functions.
- **Maximising the impact of the *National Strategy to Achieve Gender Equality*:** The *Strategy* should reflect the needs of Australia in social and economic terms. It should also:
  - Set out clear objectives aligned with those across States and Territories:
    - Including these objectives in Minister priority letters will help highlight gender equality as a national priority;
    - Tagging budget measures that aim to make significant progress on these objectives will provide insight into the adequacy of policy action being taken to achieve them;
  - Allocate roles and responsibilities, and lines of accountability for implementation;
  - Be linked to strategic planning processes across government to maximise policy coherence and co-ordination;
  - Have adequate mechanisms for monitoring and reporting on the achievement of the *Strategy*'s objectives.
- **Developing a more comprehensive approach to gender budgeting.** Specifically:
  - Further strengthening the content of the Women's Budget Statement. Integrating summary information from GIAs accompanying new policy proposals, and gender budget tagging would help align the Australian statement with that of international peers;
  - Integrating a gender dimension into planning and performance frameworks, as well as evaluation and audit activities during the policy development cycle;
  - Ensuring accountability for gender budgeting through allocating time within the Appropriations and Estimates debates in parliament to discuss the Women's Budget Statement;
  - Developing a vision for how gender budgeting and the new Measuring What Matters Framework will co-exist – along with any subsequent evolution towards well-being budgeting.
- **Strengthening channels for stakeholder consultation and engagement**: To allow departments and agencies to create opportunities for citizen input.

1.2. Medium-long term (year 3 and beyond)

- **Reinforcing the "challenge" and "gatekeeper" functions of the PM&C**: The PM&C Policy Team can play an important role in systematically ensuring the quality of GIAs accompanying non-budget submissions brought before the Cabinet. This includes having the authority to send proposals back to departments on the grounds of a missing or incomplete analysis.
- **Further strengthening the legislative framework for gender equality**: Adopting human rights legislation could provide robust protection to the rights of all population groups and help embody equality as a key value in Australian society.
- **Expanding the intersectional nature of GIAs:** This will deepen understanding around the causes of gender gaps, enabling more targeted policy responses.
- **Publishing *ex ante* GIAs of all final policy decisions:** Greater transparency would increase citizen trust in the work of the government and improve the quality and rigour of the analysis.
- **Continuing to improve data integration and interoperability:** Improved availability of high-quality and comparable data across the whole-of-government will support stronger gender analysis and better-targeted gender-sensitive policymaking.
- **Integrating a gender dimension into budget reforms:** This will ensure that gender budgeting continues to be built-in to the overall approach to budgeting, rather than an "add-on".
- **Expanding the mandate of the Office for Women to include gender equality and its intersecting factors:** Although in practice the Office's work goes beyond women's issues, formalising a broader mandate will maintain and reinforce the ongoing reform process in Australia. This should be accompanied by a corresponding rebranding.
- **Expanding the oversight role of the Australian National Audit Office (ANAO):** This should include regularly examining the implementation of GIA across the government and assessing the extent of its application throughout the policy cycle.
- **Reviewing the institutional arrangements for gender budgeting**: This includes assessing the quality and scope of GIAs accompanying budget measures in light of the initial years of operation and revisiting practices if necessary to ensure that it continues to be impactful and enduring.

2 Strengthening gender mainstreaming and gender impact assessment in Australia

This chapter examines the current framework for gender mainstreaming and gender impact assessment in Australia. It offers an assessment of strengths, challenges and gaps in relation to the governance arrangements for promoting gender equality policy. It looks at the capacity of the public administration to implement new requirements related to gender impact assessment. It also provides recommendations on how these aspects could be strengthened to support the delivery of the government's ambitious gender equality agenda.

2.1. Introduction

Despite increasing political commitment and growing awareness of the importance of gender equality, major gender gaps persist in all areas of social, economic and public life across OECD countries. Targeted policies to address gender-based discrimination and promote advancements in concerned areas have played a key role in tackling gender inequalities. However, if unchecked, gender biases and stereotypes can seep into policies and processes and inadvertently deepen existing gender gaps. The COVID-19 pandemic, with its disproportionate effects on women, has further highlighted the importance of increasing our understanding of the differential policy impacts on women, men, and other groups in society, while stressing the relevance of gender equality as an essential piece for an inclusive and sustainable recovery (OECD, 2022[1]).

Through providing relevant information on the expected impact of policy and budget measures on specific population groups, gender-sensitive policymaking allows governments to make evidence-based decisions, deliver better and more equitable outcomes, and act as agents of change for gender equality. Gender-sensitive policymaking relies not only on targeted policy actions aimed at tackling specific forms of gender-based discrimination such as the wage gap and the unequal distribution of unpaid care work, but also on the integration of a gender equality perspective into all government action (OECD, 2021[2]). Gender mainstreaming, as a core strategy for applying a gender lens to policymaking processes and a key element of gender-sensitive policymaking, can support countries to address deeply rooted issues and sector-specific barriers to gender equality and enable them to respond more effectively and fairly to future shocks and crises. A key tool of gender-sensitive policymaking is gender impact assessment (GIA). This chapter looks at gender mainstreaming and the role of GIA in strengthening gender considerations in policy decisions in Australia. The following chapter looks specifically at the application of GIAs, and other tools, in the budget process.

Considering the multidimensional nature of structural gender inequalities, a co-ordinated whole-of-government commitment is necessary to accelerate progress towards gender equality and tackle gender norms and stereotypes. This includes ensuring adequate capacities, capabilities, resources, and tools across the public administration to translate policies, programmes, services, and budgets into concrete benefits for all. By strengthening gender mainstreaming, governments can make better and more inclusive decisions and enhance the fairness and responsiveness of policy delivery and outcomes, while increasing public trust (OECD, 2017[3]) and reinforcing democracy.

This chapter provides an assessment of the current framework for gender mainstreaming in Australia, including its readiness to support increased policy action to progress gender equality objectives. The institutional arrangements for promoting gender equality policy and mainstreaming in the government of Australia are discussed, across roles, responsibilities, capacities, and capabilities of various public institutions engaged in promoting the gender equality agenda. Analysis is provided concerning the legal and strategic frameworks for gender equality and mainstreaming, proposing methods to strengthen and enhance their effectiveness and impact. An assessment of recent progress in relation to gender impact assessments (GIAs) and the implementation of accountability and transparency mechanisms for gender equality policies is outlined, as well as recommendations to further reinforce Australia's approach.

2.2. Background and history of gender mainstreaming in Australia

The pursuit of gender equality in Australia has been a long and winding road. Australian women gained the right to vote in 1902 and to stand for election in 1903 (although First Nations people had to wait until 1962 to be granted the option to enrol and vote) (Parliament of Australia, n.d.[4]). They were provided access to the contraceptive pill in 1961, had the marriage bar in the public service lifted in 1966 and obtained the right to abortion in 1969. As was the case in a number of OECD countries, reforms targeted

at women accelerated in the 1970s with the granting of the right to equal pay for women, the introduction of childcare avenues and the enactment of the single mothers benefit in 1973. Paid maternity leave for public servants and a range of new services were implemented from 1973, including women's health centres and working women's centres. Equal Employment Opportunity policies in employment, education, training and housing were also introduced that the same year. No fault divorce was introduced in 1975, the same year the *Family Law Act 1975* (Cth) was passed, paving the way for the national Family Court. Australia ratified the United Nations Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) in 1983, internalising broad gender perspectives to guide policymaking (Victorian Women's Trust, 2023[5]; Richards, 2019[6]).

A key development bolstering the government's efforts in addressing women's issues was the establishment of the Office of Women's Affairs in 1974. The Office worked to achieve measures of women's advancement, playing an important role in securing government funding for women's services and implementing legislation and law reform. The work of the Office was supported by introduction of the *Sex Discrimination Act 1984* (Cth), the *Equal Opportunity Act 1984* (Cth) and the *Affirmative Action (Equal Employment Opportunity for Women) Act 1986* (Cth), as well as State and Territory anti-discrimination legislation targeting discrimination against women (Sharp and Broomhill, 2013, p. 3[7]).

The 1980's became a pivotal decade for gender equality in Australia, with the establishment and adoption of the *National Agenda for Women* in 1988. The process for developing the *Agenda* included a nationwide consultation involving an estimated 25 000 women, led by the Minister for the Status of Women and the National Women's Consultative Council (Sharp and Broomhill, 2013, p. 4[7]). The government also introduced gender-sensitive policymaking with implementation of gender analyses of Cabinet Submissions, the establishment of gender focal points across government departments to promote of gender considerations in policymaking and monitoring of government actions through parliamentary oversight. Responsibility for the portfolio on gender equality lay in the Prime Minister's department, supported by the government's first female cabinet minister (Sharp and Broomhill, 2013, p. 3[7]; Hankivsky, 2008, p. 71[8]).

Institutional advances made during the 1980's and early 1990's were, however, to a large extent unwound over subsequent years as political support waned. By 2004 the renamed Office for Women was moved from its location within the Centre of Government (CoG) to the Department of Family and Community Services, thus re-positioning women's issues under family policy and programmes. Abolition of the gender focal points during this time also removed the remaining structures for gender mainstreaming in policy development (Sharp and Broomhill, 2013, pp. 9, 13[7]; Hankivsky, 2008, p. 71[8]). Departments were also no longer required to provide a published assessment of impacts of their policies on women and men (Sharp and Broomhill, 2013, p. 10[7]).

More recently, efforts to support gender equality have regained momentum. Key developments include the National Plan to End Violence against Women and Children 2022-23 and the first National Plan to Reduce Violence against Women and their Children 2010-22 delivered in 2010, replacement of the *Equal Opportunity for Women in the Workplace Act 1999* (Cth) with the *Workplace Gender Equality Act 2012* (Cth), charging a statutory agency, the Workplace Gender Equality Agency (WGEA), with improving and promoting equality for both women and men in the workplace. The Australian National Action Plan on Women, Peace and Security was also adopted in 2012, setting out practical methods of implementing United Nations Security Council Resolution 1325 and the subsequent resolutions for the period up to 2018, and committing the government to report on progress every two years (Australian Government, 2021[9]). The inaugural Women's Economic Security Statement was released in 2018, focusing on three priority areas: workforce participation; earning potential; and economic independence (Department of the Prime Minister and Cabinet, 2018[10]). A second Statement in 2020 presented five priority areas: women's workforce participation; closing the gender pay gap; greater choice and flexibility for families to manage work and care; support for women as leaders and positive role models; responding to the diverse needs of women; and support for women to be safe at work and home (Department of the Prime Minister and

Cabinet, 2020[11]). The Cabinet Taskforce on Women's Safety and Economic Security was established in 2021 and three new ministerial titles were created (Assistant Minister for Women, Minister for Women's Economic Security, and Minister for Women's Safety), focussing on advancing women's safety and economic security. The Minister for Women was co-chair with the Prime Minister. The Taskforce provided advice on community needs through sharing experiences to better inform, co-ordinate, and address critical issues facing Australian women. The Taskforce also contributed to shaping new initiatives in the revamped Women's Budget Statement (discussed further in Chapter 3) (Australian Government Directory, 2022[12]).

Gender equality has come further to the fore as a political priority during the most recent election in May 2022. The current government made a commitment to making Australia a world leader on gender equality through removing barriers to women's economic participation, closing the gender pay gap, and targeted investments in social infrastructure that address gender-based violence and improve the health and well-being of women (Hon. Katy Gallagher, 2022[13]; Hon. Anthony Albanese, PM, 2022[14]). This commitment was confirmed at the *2022 Australian Jobs and Skills Summit* and *2022 Jobs and Skills Summit Outcomes Paper* that followed proposing immediate, medium- and long-term actions. The government's *October 2022-23 Women's Budget Statement* clearly indicated the intention to embed gender mainstreaming in the Commonwealth Government's policy development process, with a focus on the implementation of GIA on all policies in future budgets following a GIA pilot led by the Office for Women (Australian Government, 2022, p. 13[15]).

The government aims to deliver a *National Strategy to Achieve Gender Equality* to guide whole-of-government action. The *Strategy* will be informed by the advice of the Women's Economic Equality Taskforce, targeted national stakeholder consultations led by the Office for Women, and broad community consultations examining how gender equality in Australia should be achieved (Australian Government, 2022[16]; Australian Government, 2022[17]; Australian Government Directory, 2022[12]).

The government has also stated its commitment to improving the collection and use of high-quality and accessible intersectional gender-disaggregated data. In response to the Review of the Workplace Gender Equality Act 2012 (2021), the WGEA will require businesses with 500 or more employees to report on measurable targets to improve gender equality in addition to reporting on the gender pay gaps of businesses with 100 or more employees. The WGEA will also commence voluntary collection of diversity data to measure the gender pay gap more accurately over time, supported by an increase in staff from 36 to 51. A Gender Data Steering Group has been convened by the Department of the Prime Minister and Cabinet (PM&C) and the Australian Bureau of Statistics (ABS) in response to the Review to maximise the impact of the government's major data holdings as an evidence base for gender equality policy, as well as contribute to GIA and the *National Strategy to Achieve Gender Equality* (Australian Government, 2022[16]; Australian Government, 2022[17]; Australian Government Directory, 2022[12]).

Together, these actions demonstrate the high levels of political support that currently exist to uphold the advancement of gender equality. This provides a unique opportunity to embed a whole-of-government approach to closing gender gaps that is enduring and capable of delivering lasting impact, assigning to history the oscillating efforts around gender equality.

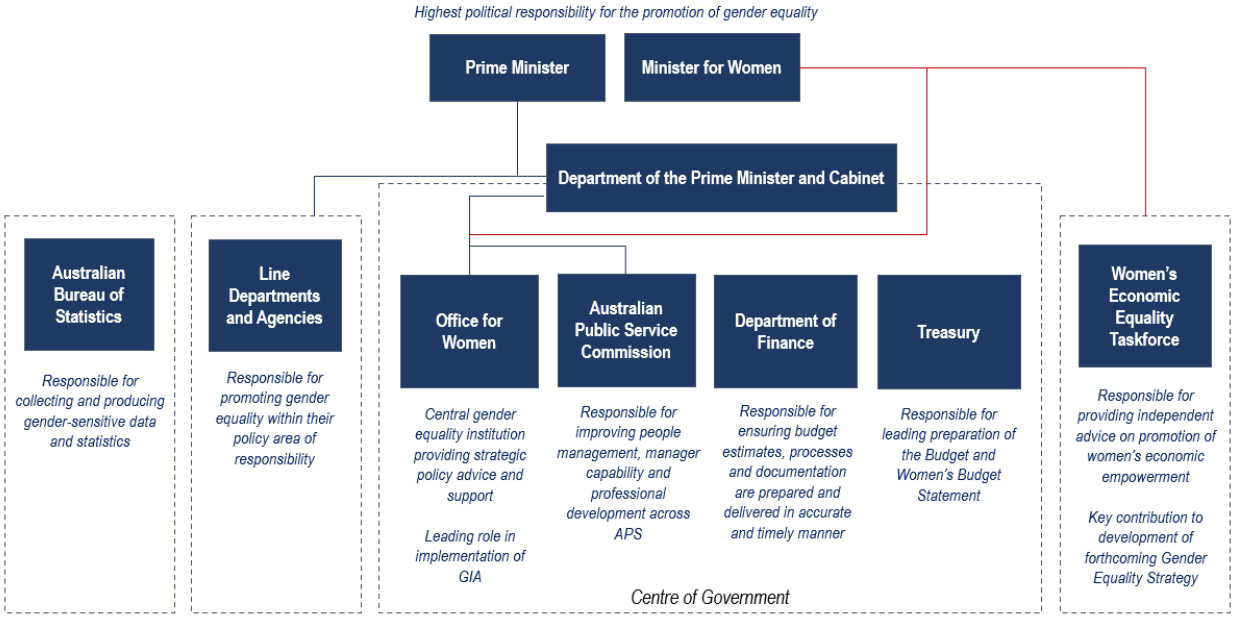
2.3. Assessment and recommendations for gender mainstreaming and gender impact assessment in Australia

2.3.1. Institutional architecture

Gender equality is a cross-cutting and multidimensional public policy issue which benefits from the participation and co-ordination of multiple actors, both inside and outside of government. Robust governance arrangements for delivering gender equality policy, with clear roles and responsibilities as well as adequate capacity and resourcing, play a key role in closing gender gaps (OECD, 2016[18]). To aid promotion of a whole-of-government approach, the institutional responsibilities for achieving gender-related goals should ideally be distributed among the Centre of Government (CoG) (e.g. in Australia, the Department of the Prime Minister and Cabinet,[1] the Department of Finance, and the Treasury), a central gender equality institution, statistical bodies, line ministries and agencies (including in areas not traditionally associated with gender), as well as independent oversight institutions (OECD, 2021[2]).

Figure 2.1 provides an overview of the existing institutional framework for the promotion of gender equality in Australia.

Figure 2.1. Institutional set-up for gender equality in Australia



Note: The Women's Economic Equality Taskforce is a temporary taskforce.
Source: Developed by OECD authors.

Leverage political responsibility for the gender equality portfolio to accelerate progress

The location of political responsibility for the gender equality portfolio sends important signals to stakeholders about its importance as a policy priority. The 2015 OECD Recommendation on Gender Equality in Public Life (from here on the 2015 OECD Gender Recommendation) recommends securing leadership and commitment to gender equality at the highest political level (OECD, 2016[18]). In many OECD countries, the cabinet is considered as the epicentre of political decision making. Having political

representation for gender equality issues within cabinet structures can deliver clear signals to the public administration and to the private sector about their importance (OECD, 2019[19]). The political commitment of the cabinet leader can also be helpful in ensuring that gender equality is regularly brought to discussion as part of the cabinet agenda (OECD, 2019[19]).

The highest political responsibility for the gender equality agenda in Australia lies with the Minister for Women, who has responsibility to improve outcomes for all women in the country. The Minister is supported by the Office for Women, Australia's central gender equality institution, located in the PM&C (see Figure 2.1 and forthcoming subsection on the CoG below). Since May 2022, in the current cabinet configuration, the Minister for Women is also Minister for Finance and Minister for the Public Service, thus leading the corresponding (and mutually exclusive) portfolios.

Although holding ministerial responsibilities for three portfolios could impact the time that the Minister can devote to each one individually, these arrangements offer a unique opportunity to accelerate progress towards advancing gender equality over the current government's 3-year political term. The wide portfolio of the cabinet minister, coupled with the strong support for gender equality expressed by the Prime Minister, offers potential to act as a catalyst to accelerate the implementation of the gender equality agenda across the Australian Public Service (APS). The broad influence of the Minister for Women can engender buy-in across the APS for ongoing reforms to introduce GIAs and re-establish gender budgeting as core strategic gender mainstreaming tools.

Strengthen the Office for Women as the lead institution co-ordinating and facilitating the implementation of the gender equality agenda

The Office for Women fulfils the role of the central gender equality institution (CGI) in Australia. As the bodies primarily tasked with promoting, co-ordinating and facilitating gender equality policy in a country, CGIs play a key function in the advancement of a government's gender equality agenda. In recent years, their mandate has progressively expanded across OECD countries, from delivering specific programmes for women's empowerment, to:

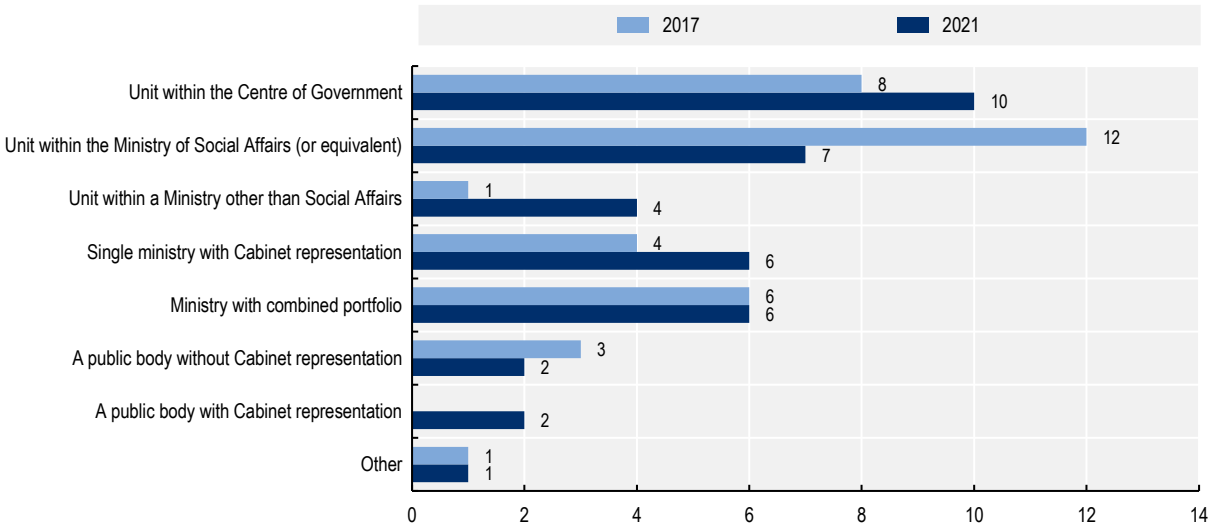
- leading the development of gender equality strategies and the implementation of gender equality policies and programmes;
- supporting ministries in integrating gender perspectives into strategic planning and policy analysis;
- conducting policy research and providing government advice and recommendations around gender equality; and
- monitoring the implementation of governmental gender initiatives (OECD, 2019[19]).

In some cases, CGIs can also assist departments and agencies in leveraging government tools for the promotion of gender equality (such as GIAs, gender budgeting, infrastructure investment, and public procurement) by supporting capacity building, providing expertise, and guiding the development of gender-disaggregated data (OECD, 2019[19]).

Across the OECD, there are no standard institutional arrangements for the promotion of gender equality. Since 2011, units located within the CoG have become progressively commonplace, with ten OECD countries having their CGIs located within the office of the head of government or State in 2021 (Figure 2.2).

Figure 2.2. Central gender equality institutions in OECD countries (2021)

Number of respondents



Note: 2021 data provided by 38 respondents, 2017 data provided by 36 respondents.
Source: Information collected by OECD based on desk research and data from the 2021 OECD Survey on Gender Mainstreaming and Governance (2021 GMG Survey).

In Australia, the core mandate of the Office for Women is to provide strategic policy advice and support to the Prime Minister and the Minister for Women with the aim to close existing gender gaps. To this effect, the Office for Women works with agencies across government to progress policies and programmes that promote gender equality in Australia, empower women economically, and combat gender-based violence. In addition, the Office for Women administers the Women's Leadership and Development Programme to fund and deliver a range of projects for women. Since October 2021, the Office for Women has also developed some in-house research capabilities through establishing a small Evidence Team. The Office for Women is also responsible for developing Australia's first national gender strategy since the Hawke Government developed a *National Agenda for Women* in 1988. Moreover, in line with the government's renewed commitment to (re)introducing gender budgeting and GIAs, the Office for Women is now leading on the staged implementation of these tools (see section below on gender impact assessments and Chapter 3).

Although previously located in the Department of Social Services (or its predecessor), the Office for Women currently sits within PM&C, aligning with the 2015 OECD Gender Recommendation to place CGIs at the highest possible level in the government (OECD, 2016[18]). The Office for Women takes considerable benefits from its institutional position in the CoG. The politically strategic location of the Office for Women indicates high-level political support for its work, ensuring authority when engaging with government departments and providing oversight of proposals being brought forward to the Expenditure Review Committee (ERC) – the cabinet committee which considers matters of expenditure and revenue of the Australian Commonwealth budget.

The central position of the Office for Women provides strong foundations for its work. To build on this and deliver on the current government's recent commitments to increase progress in closing gender gaps, the Office for Women should be strengthened in several ways. Taking international best practice into account, the following improvements will enable the Office for Women to be fit for purpose as the lead institution co-ordinating and facilitating the implementation of the gender equality agenda:

- **Strengthening the policy co-ordination function of the Office for Women**. The ability of the Office for Women to convene relevant stakeholders and develop a whole-of-government approach to cross-cutting challenges should be enhanced to underpin effective gender equality policy. Delivering government cross-cutting gender equality priorities requires co-ordinated action across departments and agencies. Different overarching objectives are likely to sit across multiple government portfolios, requiring government departments to work together to implement policies. For example, achieving gender equal health outcomes may involve contributions from health, housing, education, welfare, and others. Policy delivery across multiple government departments will be facilitated through central co-ordination by the Office for Women.
- **Clarifying and expanding the Office for Women's role in relation to gender equality research and data**. Mandating the Office for Women with the lead role in working across government stakeholders will ensure the collection and sharing of data, research, and analysis necessary to make informed policy decisions related to gender equality across the whole APS. This can be achieved through further strengthening the recently established Evidence Team that is already engaging in some strategic projects to steer the conversation on gender-sensitive data. The Office for Women would also have a role in identifying and commissioning strategic research to inform whole-of-government policy responses to the most persistent gender equality challenges. In view of this expanded role, consideration should be given to assigning a leading role to the Office for Women within the Gender Data Steering Group (see section on gender-disaggregated and intersectional data).
- **Ensuring that the Office for Women is appropriately resourced to enable fulfilling its mandate and strengthened functions in a credible and enduring manner**. Having sufficient mandate and resources to promote gender equality and support a government-wide gender equality policy is indicative of the effectiveness of CGIs. To support increased responsibilities with respect to policy co-ordination, gender research and data, as well to support the participation of the Minister for Women in ERC processes (further elaborated in Chapter 3), it will be key to allocate and systematically review resources (e.g. time, staff, budget, skill sets, equipment, training, etc.) to enable the Office for Women to meet its strategic goals and workplans.

The Office for Women will also have a continuing role in relation to gender budgeting. This is outlined in Chapter 3.

Going forward, consideration could also be given to formally expanding the mandate of the Office for Women to focus not only on women's issues, but also on broader gender equality and intersecting factors. This change would reflect the broader trajectories of peer OECD countries (Box 2.1) while recognising that gender inequality does not only impact women. The change would also represent an opportunity to foster engagement with a wider range of stakeholders and communicate that gender equality action is aimed at achieving positive outcomes for Australian society as a whole. Scaling up the mandate of the Office for Women in this way requires concurrent rebranding and appropriate resourcing.

Box 2.1. Examples of CGIs dealing with broader gender issues across OECD countries

Canada

For more than thirty years, between 1976 and 2018, the role of CGI in Canada was fulfilled by Status of Women Canada. In 2015, the Canadian Government gave heightened focus to gender equality as a policy priority, by naming a dedicated Minister for the Status of Women and moving the agency out of the Canadian Heritage portfolio. In subsequent years, the parliament passed the *Budget Implementation Act, 2018, No. 2 (Bill C-86)* which included legislation to transform Status of Women Canada into a department and expand its mandate and functions to deal not just with women's issues, but all gender identities. Status of Women Canada became a federal department named Women and Gender Equality Canada (WAGE). WAGE now works to advance equality with respect to sex, sexual orientation, and gender identity or expression through the inclusion of people of all genders, including women, in Canada's economic, social, and political life.

United Kingdom

In the United Kingdom, the Government Equalities Office holds lead responsibility for policies relating to women, sexual orientation, and transgender equality, as well as for a range of equalities legislation. The Office works closely with other government departments, the Cabinet Office on civil society, and the devolved administrations in Wales, Scotland, and Northern Ireland to deliver its priorities, maintain the equalities framework, and promote equality. In particular, the Office is in charge of: improving equality and reducing discrimination for all in the country; taking the lead on the *Equality Act 2010* and on gender, lesbian, gay, bisexual, and transgender issues; supporting the implementation of international equality measures and commitments, such as the UN Convention on the Elimination of All Forms of Discrimination against Women (CEDAW) and the Beijing Declaration and Platform for Action.

Source: Government of Canada (n.d.[20]), "Women and Gender Equality Canada", https://women-gender-equality.canada.ca/en.html; Government of the United Kingdom (n.d.[21]), , Government Equalities Office, https://www.gov.uk/government/organisations/government-equalities-office.

Develop a clear Centre-of-Government arrangement for the implementation of gender mainstreaming

Being responsible for supporting the activities of the head of government, such as Cabinet meetings and policy co-ordination, the Centre of Government (CoG) is a key actor in providing leadership and guiding the implementation of transversal goals, including gender equality. In light of its functions, the CoG can play a significant role in promoting the gender equality agenda by highlighting the importance of gender equality as a national goal and policy practice, providing strategic guidance and oversight on the achievement of gender-related objectives, and facilitating government-wide buy-in. In particular, the CoG can empower CGIs to engage with all public sector entities to foster adequate integration of gender considerations into their work. The CoG can also clarify the expectations of departments with respect to gender equality and mainstreaming, develop measurement and evaluation of executive performance, and remove barriers to implementation. Furthermore, the CoG can contribute to promoting the strategic use of governance tools, such as GIAs, by providing oversight, setting rules, ensuring compliance, and establishing accountability mechanisms (OECD, 2019[19]). The Canadian institutional set-up offers a good practice example of the CoG's involvement in the promotion of the gender equality agenda, as shown in Box 2.2.

Box 2.2. Centre of Government's involvement in gender equality governance in Canada

In Canada, the Centre of Government – made up of the Privy Council Office, the Department of Finance, and the Treasury Board Secretariat – plays a leadership role in engaging federal departments in gender mainstreaming efforts through the implementation of Gender-Based Analysis Plus (GBA Plus). GBA Plus is Canada's key policy tool for gender and intersectional analysis and requires that all departments and agencies consider its application in their work. In particular:

- The Privy Council Office collaborates with the Department of Finance, the Treasury Board Secretariat, and the Department of Women and Gender Equality on the implementation and refinement of GBA Plus as it applies to Cabinet documents.
- The Department of Finance advances the government's commitment to fairness and equality through gender budgeting as set out in the *Canadian Gender Budgeting Act* and in support of its commitment to inclusive and sustainable economic growth.
- The Treasury Board Secretariat (TBS) ensures GBA Plus is integrated into key products and processes, including those related to the preparation and review of Treasury Board submissions and regulatory proposals, as well as those related to research, corporate reporting (Departmental Plans, and Departmental Results Frameworks), and evaluation planning and design across programme areas. It also works with other federal organisations to ensure that TBS policies and procedures provide effective support for their GBA Plus activities.

Central agencies exercise a "gatekeeper" function, in making sure that the requirements for gender-based policy analysis are met, as well as a "challenge" function in terms of analytical rigour and quality assurance.

Source: Government of Canada (n.d.[22]), "Gender-based analysis plus – Supplementary information table", https://www.canada.ca/en/privy-council/corporate/transparency/reporting-spending/departmental-results-reports/2021-2022/gender-based-analysis-plus.html; Government of Canada (n.d.[23]), *Departmental Results Report 2020–21*, https://www.canada.ca/en/department-finance/corporate/transparency/plans-performance/departmental-results-report/2021/report.html.

In Australia, the CoG plays a substantial part in the promotion of the gender equality agenda through PM&C, the Treasury (see Chapter 3), the Department of Finance (see Chapter 3), and the Australian Public Service Commission (APSC).

The Department of the Prime Minister and Cabinet (PM&C) provides policy advice to the government on how to address priority issues in Australia. In particular, PM&C supports the Prime Minister and the Cabinet, as well as portfolio ministers, by co-ordinating the implementation of key government programmes and initiatives to tackle Australia's economic, social, and environmental challenges and ensure the safety and security of all Australians. As part of its mandate, *inter alia*, PM&C co-ordinates regulatory policy matters through the work of the Office of Impact Analysis, and women's policies and programmes through the Office for Women. According to the framework developed for the GIA pilot phase (see section on GIA), PM&C also checks whether the relevant analyses have been conducted on the Cabinet Submissions, supported by the Office for Women which provided feedback on the quality of the assessments.

Within the PM&C portfolio, the Australian Public Service Commission (APSC) is a statutory agency of the government responsible for improving people management, manager capability and professional development across the APS. According to the strategic priorities included in its corporate plan 2021-2022, the APSC aims to: support quality public service workforce management; develop leadership across the Australian workforce; increase public service capabilities to improve the overall performance of the public service; and promote a culture of integrity and trust in the work of the APS. As such, one of the core functions of the APSC is represented by the co-ordination and delivery of APS-wide trainings and career development activities. To this effect, the APSC is supported by the APS Academy. The APS Academy

was established in July 2021 following a review to consider the future and best role of the APSC in supporting learning and development initiatives across the APS. The review recommended the introduction of a new operational model to promote capability development in the APS, through the creation of a new specific learning and development centre. The APS Academy does not design and provide courses to civil servants directly, but connects with existing centres within the APS, as well as with external networks, academic institutions, and other specialist providers that facilitate learning on behalf of the APS. In particular, the *October 2022-23 Budget* and the *May 2023-24 Budget* included some early investment to uplift capability across the APS, including gender analysis skills. The APSC and the APS Academy also worked with the Office for Women in developing specific resources and training on GIAs to assist the preparation of the *May 2023-24 Budget*.

As Australia moves forward in the implementation of GIAs and gender budgeting, having the CoG institutions provide solutions and play meaningful "challenge" and "gatekeeper" function will be central to ensuring that these reforms are meaningful, and go beyond "tick and flick". Specifically, it is envisaged that the PM&C Policy Team would – as part of its overall check of Cabinet Submissions across different policy areas – systematically check whether GIAs have been completed in a rigorous and robust manner. The Policy Team should have the authority to send proposals back to departments on the grounds of a missing or incomplete assessment. The development of standard GIA templates (see section on guidance, training and capacity development) providing details on the process, decisions, and outcomes of the assessment would help facilitate these tasks. It will also be important to ensure adequate human resources, capacity and knowledge to allow CoG institutions to question and evaluate the analytical rigour and quality of GIAs. Analysts within PM&C responsible for playing a "challenge function" should be trained to this effect. Detailing the role for PM&C in any future legislation on GIAs will help give credibility and endurance to these new responsibilities (see section on legislative framework). Similar roles for the Department of Finance and the Treasury are discussed in Chapter 3.

Considering the government's intention to expand the scope of GIAs and embed them into policy and decision-making processes, the APSC will therefore play a key role, by supporting the development of specific capacity-building programmes on the use of GIA and other gender analysis tools as appropriate. This will require close co-operation and co-ordination between the APSC, the Office for Women and other departments (see also section on guidance, training, and capacity development).

Leverage the Women's Economic Equality Taskforce to promote gender equality in sector-specific plans and strategies

Reporting directly to the Minister for Women, the Women's Economic Equality Taskforce (the Taskforce) was an independent group of eminent individuals across Australia established on a temporary basis to advise the government on the promotion of women's economic equality in the country. The thirteen members of the Taskforce were selected by the Minister for Women based on their skills and diverse backgrounds and appointed for an initial term of six months. Set up in September 2022, the Taskforce responded to an election commitment to prioritise women's empowerment in the Australian economy, aiming to complement the government's engagement with business and civil society on gender-related issues and provide an important support role in the development of the *National Strategy to Achieve Gender Equality*. Ahead of the *May 2023-24 Budget*, the Taskforce provided its short-term priorities to the Government to improve women's economic equality with a strong focus on women currently experiencing disadvantage and women from traditionally marginalised backgrounds. The Taskforce also contributed to the Australian Government's *Employment White Paper* emerging from the *Jobs and Skills Summit* and due for release in 2023*,* discussing urgent economic challenges, proposing immediate actions, and setting a path for medium and long-term reform.

Strengthen institutional arrangements within departments to support gender mainstreaming

The involvement and co-ordination of all government institutions are essential to promoting cross-cutting and multidimensional government agendas. To ensure effective gender mainstreaming, it is therefore central to engage departments and agencies as they play a key role in integrating gender considerations within their routine functioning, decision-making processes, and management structures. Recognising this need, the 2015 OECD Gender Recommendation highlights the importance of adequate capacities and resources of public institutions to integrate gender equality perspectives into their activities (OECD, 2016[18]). OECD countries with long-standing or newly established commitments to gender mainstreaming have adopted initiatives to increase gender expertise and capacity across the public service. A common technique, as proposed by the 2015 OECD Gender Recommendation, is to establish gender focal points within each department, responsible for ensuring consistent application of gender mainstreaming across their institution (see examples in Box 2.3).

Box 2.3. Focal points for gender mainstreaming in select OECD countries

Czechia

As established by a government resolution, since 2011 all ministries in Czechia are obliged to institute gender focal points (GFPs) on at least a part-time basis to oversee the gender equality agenda and implement gender mainstreaming in their areas of responsibility. The Department of Gender Equality, the country's CGI, is in contact with the gender focal points and organises regular meetings to inform them of relevant developments in the agenda. In 2018, the government issued a Standard of the Position of Gender Focal Points to facilitate co-ordination on gender equality issues across different ministries and to strengthen their role, by clearly defining their duties and competences, as well as the qualifications and requirements for the position.

Sweden

In Sweden, all government ministers oversee gender mainstreaming in their areas of responsibility. Since 2003, gender focal points within each ministry co-ordinate and support gender mainstreaming efforts by developing an annual action plan for their ministry. The focal point, often the Budget Officer of the ministry, also attends meetings of a standing intra-ministerial working group on gender mainstreaming in the government offices.

Source: OECD (2018[24]), *OECD Toolkit for Mainstreaming and Implementing Gender Equality*, https://www.oecd.org/gov/toolkit-for-mainstreaming-and-implementing-gender-equality.pdf; OECD (2023[25]), *Gender Equality in the Czech Republic*, https://doi.org/10.1787/c5a3086f-en.

Although the *Australian Public Service Gender Equality Strategy 2021-26* sets out that agencies should have dedicated resources in place to support their work on gender equality (Australian Government, 2022[26]), and despite the heightened government commitment to progressing gender equality, institutional supports to promote gender mainstreaming, such as "champions" and gender focal points, are not yet commonplace in the APS. Where gender focal points are instituted in departments or agencies, they tend to be on a voluntary basis and thus have limited capacity to effect change. There is therefore scope to strengthen capacity within departments to embed a gender lens throughout their work, building greater awareness of the gender impact of government processes and decisions.

Establishing a requirement for gender "champions" and focal points in each government agency and department would be pivotal in facilitating the integration of gender perspectives in policymaking and guiding successful implementation of GIA. In particular, gender "champions", appointed at the senior management level in each department, would lead change by using their authority to promote and communicate on the importance of gender mainstreaming as well as related requirements, and encourage

buy-in. If appropriate, the senior-level gender "champions" could be the same champions identified by Secretaries and Agency Heads to support the implementation of the *Australian Public Service Gender Equality Strategy 2021-26*. In that case, by showing commitment to both promoting diversity in the workplace and advancing gender-sensitive policymaking, the gender "champions" would make sure that the inclusive approach adopted by the APS as an employer is also mirrored in all its policy action through the integration of gender equality perspectives in policymaking. Gender focal points would support the policy work of the "champions" on the ground, helping support GIA and providing a first point of contact for any questions that staff in departments and agencies may have. While all managers would be responsible and accountable for applying a gender lens to their policy areas, including through the implementation of GIAs, focal points would support various teams by providing an important first validation of the assessments accompanying Cabinet Submissions and new policy proposals. International best practice suggests that to fulfil this function meaningfully, and communicate seriousness of purpose, gender focal points should be a full-time role.

It will be important to place the gender focal points in a strategic position within departments and agencies, and to ensure that the people selected have the right profile for the role. The Office for Women can help support the secretaries of each department and agency in their decision of where to place gender focal points by setting out clearly the requirements of the role, the skills and the best fit within organisational structures, as well as what is needed to foster gender mainstreaming and undertake GIAs. This would contribute to ensuring that the gender focal points have the knowledge, influence, and resources to fulfil their functions, and be complementary to the steering role played by the "champions". Although there is often an inclination to sit gender focal points within a social policy team, this can limit their influence and purview. Greater benefits would derive from gender focal points having a place in a more central team. The level at which the gender focal points sit also has an impact. For example, if they are too senior, then they may often not have time to fulfil the role, and if they are too junior then they could lack necessary influence.

Being the point of reference for any GIA-related matters within departments, the gender focal points would take advantage of deepened collaboration with the Office for Women and the ABS. This would help remove barriers to using of gender-disaggregated data and evidence for conducting GIAs and support the decision-making process from the earliest stages through the full policy/programme budget cycle.

Government stakeholders report varying perceptions of the goals of gender mainstreaming and would benefit from more sector-specific policy guidance to apply a gender lens to their work in various sectors and policy areas. While some departments (such as the Department of Health and Aged Care) have developed their own sector-specific gender strategies, others reportedly find it difficult to systematically integrate gender perspectives into their sectoral work. Gender "champions" and focal points that work with the Office for Women can help raise the standard and consistency of gender mainstreaming across the APS through its leading role with respect to policy co-ordination, guiding departments in incorporating gender-related objectives into their sectoral strategies.

Reinforce support role of the Australian Bureau of Statistics for gender-sensitive policymaking

A robust evidence base helps policymakers identify the most effective and efficient ways to address social and economic challenges, such as those relating to gender equality. As set forth in the 2015 OECD Gender Recommendation, this requires that governments actively promote data dissemination, enhance co-ordination among data-collecting and producing bodies and collaboration among stakeholders to develop effective gender indicators (OECD, 2016[18]). The COVID-19 pandemic has emphasised the importance of maintaining quality data collections for policymaking and for reacting in a timely manner to unexpected crises (OECD, 2021[2]). National statistics offices and bureaus play a key role in establishing and

strengthening the knowledge base for informed policy decisions by ensuring the production and dissemination of relevant gender-sensitive and intersectional data and evidence.

The Australian Bureau of Statistics (ABS) is the agency responsible for the collection, analysis and dissemination of official data and statistics. Established by the *Australian Bureau of Statistics Act 1975* (Cth) as an independent statutory authority (though with official statistical functions exercised before that under the *Census and Statistics Act 1905* (Cth)), the ABS collects, compiles, analyses and disseminates statistics and related information on a broad range of economic, environmental, population and social matters in Australia. The ABS also promotes co-ordination across the whole of government to avoid duplication in the collection of statistics and information by official bodies, improve data compatibility and integration and maximise the utilisation of information available to official bodies for statistical purposes. In particular, the ABS collaborates with Commonwealth departments and with States and Territory governments to provide guidance and advice on fostering the collection and use of data and statistics for policy and decision making (Australian Government, n.d.[27]).

The ABS regularly updates key economic and social indicators measuring equality between women and men in Australia (further information is provided in the section on data). To do so, it conducts specific surveys with the aim of collecting data disaggregated by sex, such as the Time Use Survey which has been recently reintroduced (measuring the number of hours spent daily by various age cohorts of women and men on employment activities, childcare and other unpaid housework, and free time activities).

The ABS can support the government as it moves forward with the implementation of GIA through strengthening the provision and signposting of gender-disaggregated statistical data to aid the assessment of gender impacts across all sectors. Ensuring all government stakeholders along the decision-making cycle have access to high-quality, timely and relevant data will underpin systematic and meaningful assessments of gender impacts. Given the importance of a robust evidence base for GIA, it would be helpful to ensure regular and close co-ordination between the ABS, the CoG, the Office for Women, as well as departments and agencies to clearly identify specific data needs and data gaps. Where necessary, the government may consider commissioning and resourcing the ABS to undertake supplementary data collection to increase the evidence base in a particular policy area. Aiming to use GIA as a key policy tool for gender-sensitive policymaking, the ABS can contribute to solutions to improve data integration, interoperability and exchange, to ensure that the government can leverage data to inform gender-sensitive policymaking (see also section on gender-disaggregated data).

2.3.2. Strategic framework

Strategic planning supports public decision-making processes by identifying priority areas for government focus, co-ordinating implementation across levels and functions of government and underpinning accountability around the realisation of key goals (OECD, 2019[19]). Strategic planning can greatly contribute to the promotion of the gender equality agenda by setting a clear rationale, action plans, priorities, timelines, objectives and expected outcomes as emphasised by the 2015 OECD Gender Recommendation (OECD, 2016[18]).

A gender equality strategy is the cornerstone of a strong strategic framework aimed at reducing gender inequalities. In developing the strategy, the government should engage relevant stakeholders (including non-governmental) to ensure a comprehensive and inclusive approach to gender equality. Since 2017, a growing number of OECD countries have adopted strategic frameworks to set clear objectives, targets, and outcomes for gender equality. In 2021, 30 OECD countries reported having an active strategic framework for gender equality in place, either in the form of an overarching strategy or in that of a strategy addressing specific gender equality issues, such as violence against women (OECD, 2022[1]). The COVID-19 pandemic, with its disproportionate negative effects on women, further highlighted the importance of applying a gender lens to strategic planning to close persistent gender gaps. Thus, aiming to promote an

inclusive recovery path, 81% of OECD countries that developed a strategic plan in response to COVID-19 pandemic reported integrating gender equality considerations in 2021 (OECD, 2022[1]).

There is increasing consensus across OECD countries that adopting a dual approach, combining a national gender equality strategy and the integration of gender equality considerations into both sector-specific and broader national strategies, can aid in the achievement of gender-related objectives.

The government of Australia is currently in the process of finalising a *National Strategy to Achieve Gender Equality*. The Strategy complements the government's wider efforts to promote gender equality, such as the *National Plan to End Violence against Women and Children 2022-32* and the *National Women's Health Strategy 2020-2030*, as well as other similar plans developed at the state and territory levels. At the end of 2022, the Office for Women started national consultations with a broad range of stakeholders, including experts, academia, women's organisations, unions, business, and state and territory governments, to inform the development of the *Strategy* and ensure an inclusive and intersectional approach. The Office for Women ran a public consultation process in March and April 2023.

The forthcoming *Strategy* will provide the focus for whole-of-government action in relation to gender equality. Setting out clear result-oriented objectives for gender equality, that would ideally be in general alignment with those set across States and Territories, would help clarify expected outcomes while ensuring coherent efforts across the country. Linking the *Strategy* upwards to the broader government priorities and international goals (such as the UN Sustainable Development Goals) and downwards to the strategic planning of departments would also ensure co-ordinated and coherent government policy. In addition, the *Strategy* should have indicators for measuring progress in relation to its objectives, ideally linked to the new framework included in the Measuring What Matters Statement to be released later in 2023 to support the assessment of well-being outcomes (see Chapter 3).

Having clear gender equality objectives in a key government document that holds political weight would also further underpin the renewed commitment of the Australian Government to implementing gender budgeting and GIAs. In this respect, the *Strategy* should set out the role that GIAs and gender budgeting would play in promoting an adequate and effective policy response to deliver against the Strategy, as well as the roles and responsibilities allocated to stakeholders across the government for their implementation. Potentially drawing on the *Framework for Action* for gender equality that the Office for Women developed for the *Strategy*, strong accountability frameworks would help clarify ownership and responsibilities for the promotion of specific objectives. Adequate mechanisms should also be put in place for monitoring and reporting on the achievement of identified priorities, as it is the case in other OECD countries (Box 2.4).

Given the importance of action on behalf of governmental and non-governmental stakeholders in achieving progress in relation to many gender equality objectives, wide dissemination and communication of the *Strategy* will help raise awareness of government priorities and increase its impact.

Box 2.4. Czechia's Gender Equality Strategy and its indicators

Czechia adopted its *Gender Equality Strategy for 2021-2030* in 2021. The document provides a solid foundation for implementing gender equality commitments as it sets out high-level goals complemented by concretely defined measures and corresponding indicators and identification of roles and responsibilities for entities across the whole-of-government. The Strategy also puts in place an annual reporting and monitoring mechanism, requiring ministries and other co-operating entities to report to the Office of the Government (more specifically to the Department for Gender Equality) regarding its implementation. This mechanism consists of a self-assessment of the level of implementation by the responsible entities and an assessment by the Department for Gender Equality.

Source: OECD (2023[25]), *Gender Equality in the Czech Republic*, OECD Publishing, Paris; https://doi.org/10.1787/c5a3086f-en.

2.3.3. Legal framework

Legal frameworks focused on gender equality and mainstreaming can help tackle gender bias and discrimination and ensure that gender equality is upheld as a fundamental value and *ethos* of public policymaking, even in moments where political commitment is lower. Such frameworks encompass laws that are dedicated to gender equality as well as the integration of general guidance principles that support gender equality in other laws (e.g. budget laws, labour code, procurement laws, and civil procedure laws).

In 2021, 29 out of 33 (88%) countries that responded to 2021 OECD Survey on Gender Mainstreaming and Governance (GMG Survey) reported having some form of legal basis or a binding authority in place to underpin gender equality and/or gender mainstreaming (OECD, 2022[1]). Gender equality and mainstreaming laws can, for example, mandate ministries to develop gender action plans, clarify the roles and responsibilities of ministries and agencies to integrate a gender perspective in policymaking, set up co-ordination mechanisms for the gender equality policy, or steer the collection and use of gender-disaggregated data.

Table 2.1 offers an overview of the types of legislation relating to gender equality in select OECD countries, while Table 2.2 provides details on the general content of gender equality and mainstreaming laws.

Table 2.1. Types of legislation relating to gender equality in select OECD countries

Country	Human Rights Charter/Act	Gender equality legislation	Gender mainstreaming legislation	Gender budgeting legislation
Belgium	🟡 No specific legislation, but fundamental rights mentioned in Constitution	🟡 Not specific legislation, but gender equality mentioned in Constitution	🟢 Law aimed at monitoring the application of the resolutions from the world conference on women held in Beijing in September 1995 and at integrating the gender perspective into the whole of the federal policies (2017)	
Canada	🟢 Canadian Human Rights Act (1977) and Canadian Charter of Rights and Freedoms (1982)	🟡 Broader human rights legislation [Canadian Human Rights Act (1977) and Canadian Charter of Rights and Freedoms (1982)]	🟢 See note	🟢 Canadian Gender Budgeting Act (2018)
France	🟢 Declaration of the Rights of Man and of the Citizen (1789, constitutional rank stated by the Constitutional Council in 1971)	🟢 Real gender equality act no. 2014-873 of 4 August 2014	🟡 Real gender equality act no. 2014-873 of 4 August 2014	🟡 Circular of 23 August 2012 on taking account of gender equality impact when preparing legislation and regulations + Real gender equality act no. 2014-873 of 4 August 2014
Iceland	🟡 No specific legislation, but human rights mentioned in Constitution	🟢 Act on the Equal Status and Equal Rights Irrespective of Gender Act (2020)	🟡 Act on the Equal Status and Equal Rights Irrespective of Gender Act (2020)	🟡 Public Finance Act, No. 123/2015 (2015)
Ireland	🟢 Human Rights and Equality Commission Act (2014)	🟢 Human Rights and Equality Commission Act (2014)	🟢 Human Rights and Equality Commission Act (2014) + Public Sector Equality and Human Rights Duty	🔴 No law, but Equality Budgeting Initiative in place
Italy	🟡 No specific legislation, but human rights mentioned in Constitution	🟡 No specific legislation, but gender equality mentioned in Constitution	🔴 No law, but legal obligation to undertake GIA in place	🟡 Law No. 196 of 31 December 2009
Korea	🟢 National Human Rights Commission Act (2001)	🟢 Framework Act on Gender Equality (revised in 2014)		🟡 National Finance Act (2006) + Gender Impact Assessment Act (2018)
Mexico	🟢 Human Rights National Commission Law (1992, amended in 2017)	🟢 General Law for Equality between Women and Men (2006)		🟡 Federal Budget and Fiscal Responsibility Law (2006)
Spain	🟡 No specific legislation, but human rights mentioned in Constitution	🟢 Organic Act 3/2007 for effective equality of women and men (2007)		🟡 Royal Decree 1083/2009 + Royal Decree 931/2017
United Kingdom	🟢 Equality Act (2010)	🟢 Equality Act (2010)	🟢 Equality Act 2010 + Public Sector Equality Duty (2011)	🔴 No law, and no gender budgeting initiative in place

Note: "🟢" means that a specific legislation is in place in the select country; "🟡" means that no specific legislation exists, but gender equality/gender mainstreaming/gender budgeting has legal underpinning within broader legislation, e.g., Organic Budget Law; "🔴" means that there is no legal underpinning. In Canada, the Department for Women and Gender Equality Act (2018) indirectly provides a legal foundation for gender mainstreaming by defining the powers, duties, and functions of the Minister for Women and Gender Equality.
Source: Information collected by OECD based on desk research and data from the 2021 OECD Survey on Gender Mainstreaming and Governance (2021 GMG Survey).

Table 2.2. Content of gender equality/mainstreaming legislation in select OECD countries

Country	*Contents of legislation*						
	Includes definition of gender/ gender equality	Clarifies institutional roles and responsibilities	Sets out co-ordination mechanisms	Sets out requirements for gender impact assessments	Sets out requirements in relation to gender budgeting	Includes provisions for collection and use of gender-sensitive data	Sets out systems for accountability
Belgium	●	●	●	●	●	●	●
Canada	●	●	●	●	●	●	●
Iceland	●	●	●	●	●	●	●
Ireland	●	●	●	●	●	●	●
Korea	●	●	●	●	●	●	●
Mexico	●	●	●	●	●	●	●
Spain	●	●	●	●	●	●	●
United Kingdom	●	●	●	●	●	●	●

Note: "●" refers to "Yes" and "●" refers to "No".
Source: Information collected by OECD based on desk research and data from the 2021 OECD Survey on Gender Mainstreaming and Governance (2021 GMG Survey).

Australia is committed to several international conventions and treaties aiming to uphold human rights, including the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) ratified in 1983. The *Sex Discrimination Act 1984* (Cth) gives effect to Australia's international human rights obligations, making it unlawful to discriminate against a person because of their sex, gender identity, intersex status, sexual orientation, marital or relationship status, family responsibilities, because they are pregnant or might be pregnant or because they are breastfeeding. The *Sex Discrimination Act* protects people from discrimination in several areas including employment, education, getting or using services, or renting or buying a house or unit. However, there is no comprehensive human rights legislation nor targeted legal frameworks focused on gender equality and mainstreaming in Australia at the Commonwealth level.

While the *Sex Discrimination Act* provides some form of legal basis for protection from gender-based discrimination, Australia would benefit from the adoption of a specific legal framework focused on gender equality at the Commonwealth level, which could offer the government a stronger basis for taking action to tackle gender gaps and promote equality for women, men, and other groups in the society. As the government is seeking to establish GIA and gender budgeting practices that are enduring and able to deliver outcomes over time, setting legal foundations would help ensure their sustainability in the longer term, protecting the practices from political and economic fluctuations.

New legislation should provide a definition of gender equality as a core value guiding the government and the administration in their efforts to advance gender equality in Australian society. Like other examples observed across OECD countries, the proposed gender equality law should clarify institutional roles and responsibilities relating to the promotion of gender equality and the integration of a gender lens in policymaking and budget decisions. This would include the roles and responsibilities of the Office for Women, the Department of Finance and the Treasury and other departments and agencies.

In addition, to further underpin gender mainstreaming across the government, such a legislative framework would benefit from the inclusion of a specific requirement to conduct intersectional GIAs and gender budgeting. For example, it could mandate that GIAs are undertaken at the earliest stages of policymaking, are conducted in relation to all new policy proposals and systematically accompany Cabinet Submissions. Specific legal provisions relating to gender budgeting could also be introduced through amending the *Charter of Budget Honesty Act 1998* (Cth), for example, to formalise the requirement for the Women's

Budget Statement as a key document accompanying the budget and its contents. Legislative provisions in relation to gender budgeting are discussed in more detail in Chapter 3.

Enacting legislation that mandates the inclusion of intersectional gender considerations in departmental plans and reports, sets up co-ordination mechanisms for gender equality policy, steers the collection and use of gender-disaggregated data and establishes a system for accountability, will enable parliament, independent oversight institutions and civil society to assess the extent to which the government is delivering against legislated commitments. Alternatively, these more detailed arrangements could be set out in regulations. Box 2.5 provides some good practice examples of similar provisions included in gender equality and mainstreaming laws across select OECD countries.

Box 2.5. Examples of gender mainstreaming and gender equality laws across the OECD

Belgium – gender mainstreaming law

Gender mainstreaming and gender budgeting both have legal underpinning in Belgium via a dedicated law on gender mainstreaming adopted in 2017, called "Law aimed at monitoring the application of the resolutions from the world conference on women held in Beijing in September 1995 and at integrating the gender perspective into the whole of the federal policies" ("*Loi visant au contrôle de l'application des résolutions de la conférence mondiale sur les femmes réunie à Pékin en septembre 1995 et intégrant la dimension du genre dans l'ensemble des politiques fédérales"* in French). This law created an obligation for gender mainstreaming in the development of public policies at the federal level in Belgium. It calls for the declaration of strategic objectives for gender mainstreaming when each new government is formed and outlines the responsibilities of government institutions in delivering these objectives. For example, it sets out that ministries must annually present information regarding the actions and measures they will take to fulfil objectives and details ministerial requirements in relation to gender budgeting. The integration of a gender lens across a range of administrative actions encompassing strategic planning frameworks, data and statistics and gender-sensitive indicators are also prescribed.

Iceland – gender equality law

Gender mainstreaming has legal underpinning in Iceland via a gender equality act adopted in 2020, the Act on the Equal Status and Equal Rights Irrespective of Gender. The legislation provides the foundation for prevention of discrimination based on gender across multiple forms, as well as maintaining gender equality and equal opportunities for the genders in all spheres of society. It lays the basis for gender and equality mainstreaming in decision making on the part of ministries and public institutions and identifies the key areas of work where gender gaps exist, such as pay discrimination, reconciliation of work and family life, education, gender-based violence and gender norms and stereotypes. The Act also acknowledges the importance of using statistics disaggregated by gender and increasing research around gender and equality. In addition to these legal provisions, gender budgeting is legislated in Iceland's *Public Finance Act, No. 123/2015*, which states that the minister of finance, in consultation with the minister responsible for gender equality, will lead the formulation of the gender budgeting programme, to be considered in the drafting of the Budget Bill. It also states the Budget Bill shall outline its effects on gender equality targets.

Source: (Belgian Federal Parliament, 2007[28]); (Institut pour l'égalité des femmes et des hommes, n.d.[29]); (Government of Iceland, 2021[30]); (Althingi, 2015[31]).

A broader gender equality law would have greater public and political visibility and offer the opportunity to incorporate legal protections related to gender-based discrimination and affirmative actions to address inequalities. In the longer term, the new legislation would benefit from being set in a broader piece of legislation relating to human rights.

2.3.4. Gender mainstreaming tools: gender impact assessments

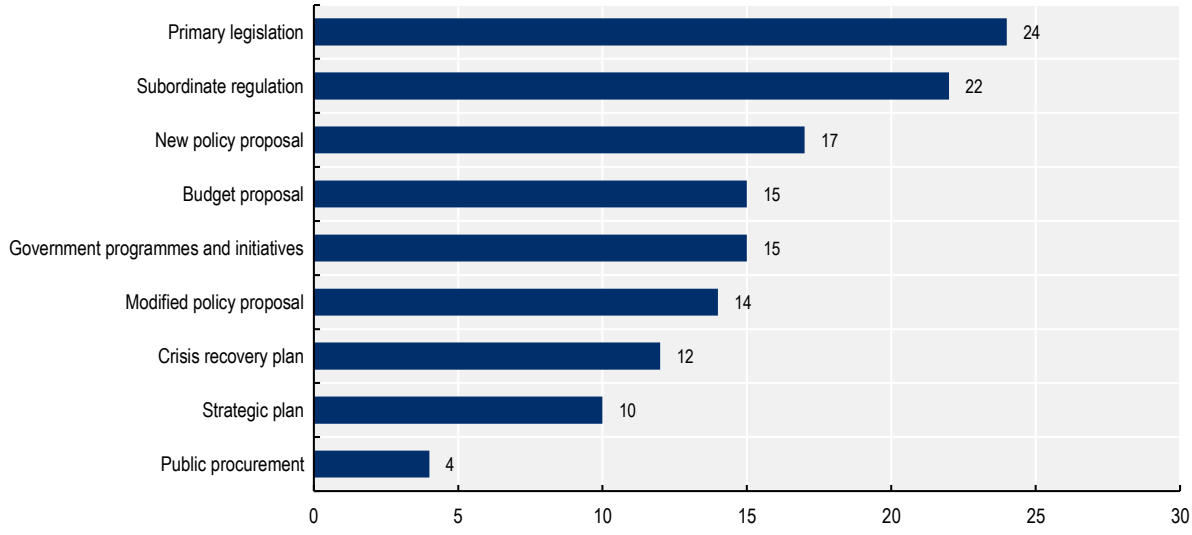
GIAs are a key policymaking tool for promoting gender equality and mainstreaming and are widely used in OECD countries. By helping identify the gender-specific impacts on women, men, and other societal groups, GIAs allow policymakers to adopt corrective measures to remove or counterbalance any unintended negative effects of public policies in a timely manner, as well as build on lessons learnt to feed into future policy development cycles.

As of 2021, 26 out of 34 OECD countries reported having a formal requirement for GIAs in place, and at least 6 countries reported introducing or revising the scope of GIA requirements since 2017 (OECD, 2022[1]). GIAs can be performed *ex ante*, at the design and development stage, or *ex post*, at the evaluation stage. Across OECD countries, requirements to conduct *ex ante* GIAs are more common (76%) than provisions to undertake *ex post* GIAs (15%). Some countries (15%) also report having requirements to perform continuous GIAs.

GIAs can be conducted for a variety of decision-making instruments, including those pertaining to policies, budgets, and programmes, as shown by Figure 2.3.

Figure 2.3. Types of documents for which GIA requirements exist across OECD countries

Number of respondents



Note: Total number of respondents is 27.
Source: 2021 OECD Survey on Gender Mainstreaming and Governance (2021 GMG Survey).

There is no single blueprint for the process or methodology GIAs involve. In some OECD countries, for instance, GIAs are undertaken as a standalone exercise, while in others they are conducted as a component of a unique regulatory impact assessment (RIA) (OECD, 2022[1]).

In line with its commitment to improve the promotion of gender equality, the government of Australia is taking active steps to strengthen the implementation of GIA processes with a view to monitoring progress,

assessing outcomes, and achieving longer-term maturity of GIA to support better-targeted policy and spending decisions.

The Office for Women undertook a GIA pilot on select Cabinet Submissions and new policy proposals (NPPs) for the *October 2022-23 Budget* in the areas of jobs, housing, and the care economy. As the institution leading on gender issues across the government, the Office for Women undertook the bulk of the analytical work for the pilot, identifying relevant issues and partnering with seven lead agencies on the analysis of sixteen items. The high-level findings of four of the GIAs were included in the *October 2022-23 Women's Budget Statement* published alongside the Budget. Later, the *May 2023-24 Budget* applied a gender lens across a wider range of new policy proposals, with some key measures subject to a more detailed GIA.

It was announced as part of the *May 2023-24 Budget* that, going forward, all new policy proposals will be required to be accompanied by gender analysis. A set of criteria has been developed to guide the depth of analysis required for different types of budget measures (further detail is provided in Chapter 3).

In Australia, the tradition for impact analysis to accompany new policy proposals has become well-established. The process involves the provision of a preliminary impact analysis for each new policy initiative and the Office of Impact Analysis (OIA) reviewing the preliminary assessment and providing analysis advice. Compliance with the OIA framework is deemed high across government. The lessons that can be drawn from OIA when developing a framework for GIAs most notably include mandatory assessment for all policy proposals with monetary value and the establishment of clear institutional responsibility for assessment review. The focus of impact analysis overseen by OIA does however differ from that of GIA. Furthermore, the Australian Government Guide to Policy Impact Analysis does not provide specific guidelines on assessing gender impact. A separate process for GIA, where a similar status as regulatory impact assessments is established, is therefore desirable.

The GIA framework designed for the pilot phase (*October 2022-23 Budget* and *2023-24 Budget*) set out for the Office for Women to work with the lead department(s) during the proposal development process to prepare a short GIA report providing details on the process, decisions, and outcomes of the assessment. The GIA report was not shared with the Cabinet during the first pilot in October 2022-23, but rather, sponsoring departments provided a paragraph with key GIA findings for the Cabinet Submission or NPP. Then, as part of the Coordination Draft stage, the Office for Women could prepare individual comments on draft submissions to share its views on the impact of the proposal on gender equality with Cabinet ministers.

The Office for Women also drafted a briefing on the assessed impacts for the Prime Minister and the Minister for Women to inform considerations by the Cabinet and the ERC. During the *2023-24 Budget*, a GIA Summary was also produced to allow the Cabinet to identify whether the proposal improved gender equality, kept the *status quo*, or had a negative effect on gender equality. The Office for Women provided assistance to departments and agencies in making any changes to proposals to help improve their impact on gender equality. The Office for Women also planned to support departments and agencies in measuring the realised impacts of proposals to ensure they deliver their intended benefits for gender equality.

In many cases the GIA pilot exercise directly resulted in adjustments to the design of policies being put forward by departments and agencies. The process revealed understanding among agencies for the need to consider gender in policy development and willingness to engage further in gender mainstreaming efforts, but also limited capacity and capability across the APS to conduct GIAs. In addition, doubts were reported within agencies and departments about the functioning of GIAs.

As explained above, the Office for Women continued expanding the scope and coverage of GIA in the pilot phase, through adding a further priority area to broaden the application of GIA in the *May 2023-24 Budget* and conducting GIA on a revenue proposal and ongoing recurrent measures agreed to by Cabinet. As gender analysis is now required for all new policy proposals, the responsibility for gender analysis shifts to

departments. To support this process, it will be necessary to continue building capacity across the APS and continue to refine guidelines that explain the type of analysis requires, and clarify roles, responsibilities, and expectations, as discussed in the related section on guidance, training and capacity development below. It will be important to ensure that GIA is integrated sufficiently early into the policymaking cycle in order to be impactful.

It is not enough to require gender analysis, the Australian Government will also need to make efforts to ensure the analysis is of sufficient quality. The government should aim to conduct robust GIAs for all policies, programmes, regulations, and budgets, informed by detailed guidance to ensure the quality and rigour of the analysis. This can take time and will likely require continued investment in the development and redevelopment of guidelines, training and strong validation procedures. To support this, a solid evidence base for gender-sensitive policymaking should also be built, improved, and ensured over time (see following section on data).

Taking Canada and the Australian State of Victoria as examples (Box 2.6), consideration should be given to the integration of intersectional perspectives into GIAs already in the short term, by adding analysis relating to individual characteristics that are known through collected data, such as age and income level. Conducting intersectional GIAs from the start would explicitly recognise that discrimination can be experienced through a combination of multiple, intersecting factors, and require policymakers to integrate this understanding throughout all government action. The improved understanding of needs brought about through intersectional analysis can help support more targeted policy action that is more effective at closing gender gaps. Since the rigour of intersectional analysis is currently limited by the availability of adequate disaggregated data, a strategy to strengthen the required evidence base would be helpful in view of consolidating the intersectional aspects of GIA (see next section on gender-disaggregated data).

Box 2.6. Gender impact assessments with an intersectional lens

Canada

Canada uses GBA Plus as an analytical tool to assess gender and diversity impacts of government decisions. GBA Plus provides a framework to assess and address systemic inequalities, and to inform the design and implementation of policies, programmes and services that meet the diverse needs of people across the country. This allows analysts, researchers, evaluators, and decision makers to constantly improve their work and attain better results for all people by being more responsive to their specific needs and circumstances.

The “Plus” in GBA Plus acknowledges that the analysis goes beyond biological (sex) and socio-cultural (gender) differences. It examines how multiple characteristics intersect by considering several identity factors such as: race, ethnicity, religion, age, and mental or physical disability. There is a broad recognition in Canada that without GBA Plus, there is a risk of missing or misreading the experiences of a significant portion of the Canadian population and, as a consequence, risk developing policies and initiatives that do not meet the needs of all people and that can inadvertently increase inequalities. It is therefore important that GBA Plus is applied to enhance the impact and effectiveness of all federal initiatives.

Victoria – Australia

The Victorian State Government in Australia has obligations to apply an intersectional approach to gender impact assessment under the Gender Equality Act 2020. Section 6(8) of the Act outlines that “gender inequality may be compounded by other forms of disadvantage or discrimination that a person may experience based on Aboriginality, age, disability, ethnicity, gender identity, race, religion, sexual orientation and other attributes.” Through applying an intersectional approach to a gender impact assessment, it aims to encourage thinking about the different experiences of people in the communities

that the Victorian Government serves, and consideration of how their experience of gender inequality may be shaped by other aspects of their identity.

Guidance around undertaking intersectional gender impact assessments encourages those undertaking the analysis to avoid considering intersectional attributes individually and then merely adding the impacts together, but instead try to understand the issue from the perspective of other people with multiple, intersectional attributes and how they interact or experience it. Organisations are also encouraged to include people of diverse, intersectional attributes in the assessment team where possible.

Source: OECD (2018[32]), *Gender Equality in Canada: Mainstreaming, Governance and Budgeting*, https://doi.org/10.1787/9789264301108-en; Additional information provided by the Government of Canada in 2023; (Victorian Government Commission for Gender Equality in the Public Sector, 2022[33]); (Victorian Government Commission for Gender Equality in the Public Sector, 2022[34]).

2.3.5. Gender-disaggregated data and intersectional analysis

High-quality, reliable, and easily accessible data provides a foundation for evidence-based policymaking. The importance of having a stock of quality evidence to inform policy- and decision-making processes has been further highlighted during the COVID-19 pandemic, with governments having to face increasingly volatile, cross-cutting, and complex policy challenges (OECD, 2021[2]). A sound knowledge base, as well as qualitative and quantitative analysis of where a country stands in terms of gender equality, are crucial for setting gender equality objectives, developing strategic plans, and defining policy priorities and sequencing (OECD, 2021[2]). A robust corpus of gender-disaggregated and intersectional data and related research and analysis are also essential for rigorous GIAs to be undertaken at all stages of the policymaking process.

Increase the understanding of the concepts of sex and gender across the government

Australia has a long history of collecting data disaggregated by sex or gender. Over the decades, successive government administrations have shown a strong interest in understanding the needs of Australian society by applying a gender-sensitive lens. For example, for more than a century, labour market data, being it administrative or survey data, has included a disaggregation by sex, thus allowing to explore differences between male and female and to assess specific gaps. Consequently, the majority of data collection efforts in Australia still use sex disaggregation as the norm. However, stakeholder discussions revealed that a progressive shift is occurring in the country, sustained by political discussions as well as movements advocating for a cultural change that would allow data collection to rather focus on gender identity. As such, the Australian government published specific Guidelines on the Recognition of Sex and Gender in 2013 (then updated in 2015) stating that the preferred approach is for departments and agencies to rather collect gender and not sex information (Australian Government, 2013[35]).

There is scope to promote a broader and more homogenous understanding of the concepts of sex and gender across the government. Although the ABS released a Standard for Sex and Gender Variables in 2016 (updated with the 2020 Standard in January 2021), with the aim of maximising the statistical efficacy of the topic/variable, in practice government agencies and departments continue interpreting the two concepts in various ways or using them interchangeably. Therefore, while data disaggregation by sex remains the norm in Australia, some statistical exercises provide information that falls into broader categories. For instance, data collected by the ABS in some labour market surveys may reflect gender rather than sex, or a combination of gender and sex depending on the understanding, perception or preference of different groups of survey respondents, including employers. Some OECD countries have recently adopted new approaches to collecting data on gender diversity as illustrated in Box 2.7.

Box 2.7. Good practices on collecting data on gender diversity in OECD countries

Canada

Following introduction of Bill C-16 in 2016, the Government of Canada led efforts to modernise how it collects, uses and displays sex and gender information. In 2018, following extensive consultations across jurisdictions, with academics, members of the transgender, non-binary, and two-spirit community and the public at large, Canada presented its recommendations through the Policy Direction to Modernize the Government of Canada's Sex and Gender Information Practices, which systemically supports Canada's gender impact assessment (GBA Plus).

In addition, in 2021 in Canada, following country-wide consultations with the population, the national census was updated to reflect broader societal changes by adding new content on gender. Before 2021, the census questionnaire used to include only a question on sex. In 2021, the precision of "at birth" was added to the sex question, and a new question on gender was included, thus helping fill a significant information gap on gender diversity.

United Kingdom

In the United Kingdom censuses have historically collected information on sex but not about gender identity. However, following feedback from the Census 2021 topic consultation, United Kingdom's Office for National Statistics committed to exploring whether and how to collect information on gender identity and published a "Gender identity research and testing plan". The 2021 Census was therefore the first one to include a question on gender identity, answered on a voluntary basis by people in England and Wales.

Source: Statistics Canada (2022[36]), "Canada is the first country to provide census data on transgender and non-binary people", https://www150.statcan.gc.ca/n1/daily-quotidien/220427/dq220427b-eng.htm; Office for National Statistics (2023[37]), "Sexual orientation and gender identity", https://census.gov.uk/census-2021-results/phase-one-topic-summaries/sexual-orientation-and-gender-identity.

Strengthen the breadth and depth of gender-disaggregated data

The ABS, as Australia's national statistical agency, is the country's main source of data and information. Since 2011 the ABS has annually released specific gender indicators to measure equality between women and men in six key areas: gender pay gap; work; education; health and well-being; crime; and work-life balance. It collaborates closely with government departments and agencies to reflect their priorities in the design of its surveys and to share relevant information. Teams with data evaluation functions exist in each department, thus complementing the role played by the ABS. In addition, while most sex-disaggregated data is available on the ABS's official website, the ABS can also conduct targeted research based on departments' needs. However, the availability of disaggregated statistics in some areas not traditionally associated with gender equality, such as transport, remains limited as that data is mainly collected through censuses conducted every five years.

As highlighted during stakeholder discussions, Australia's unique geography sometimes makes it challenging to collect disaggregated data, especially in remote areas of the country. In fact, in those regions which account for a large geographic area but a very small share of the total population, it may be difficult to produce specific gender-disaggregated data, especially from sample surveys, with the risk of failing to capture and report on specific issues in a comprehensive way. Taking those challenges into account and striving to overcome them, the ABS works closely with other parts of the Australian government and with States and Territory governments to maximise the geographic richness of their registration, programme and service delivery data and analysis, including on births, deaths, marriages, education, and on gender-

based violence. Vertical data exchange and integration across levels of government are supported by a network of working groups, relationship managers, as well as embedded/outposted offices in some key departments, such as the Treasury, the Department of Social Services, and the Department of Health and Aged Care.

Continue efforts to foster data integration and expand availability and accessibility of cross-sectional data

In Australia, significant efforts have been made recently to enhance data integration across government. For example, the ABS has led the development of the Multi-Agency Data Integration Project (MADIP), established in 2015 in response to a review of the Commonwealth arrangements for data integration that found more focus was needed to access the substantial value inherent in public data. The MADIP consists of a secure data asset combining information on health, education, government payments, income and taxation, employment, and population demographics over time. Led by the ABS and enabled through partnerships with a broad range of departments and agencies across the government, the MADIP provides approved government and non-government users with access to a wealth of cross-sectional data (Australian Bureau of Statistics, n.d.[38]). Still, as highlighted during the fact-finding mission, there is scope to further expand the availability and accessibility of cross-sectional data to help develop an accurate picture of the Australian population at any given time.

Improve data collection to support broader equality and intersectional analysis

Since the COVID-19 pandemic, OECD countries have increasingly recognised intersectional analysis as a key tool for increasing the awareness of diversity between individuals in policymaking and taking a holistic and inclusive approach to gender equality (OECD, 2022[1]). Intersectionality refers to the understanding that each individual's identity is made of several aspects which can combine and intersect in various ways, thus increasing the risk of multiple and overlapping forms of discrimination and exclusion for some groups more than others. By taking these combinations into account, intersectional analysis has the potential to enhance the effectiveness of government action to promote gender equality, through providing a more comprehensive overview of the compounding discriminations that can affect individuals. As of 2021, 9 out of 26 OECD countries that responded to the GMG Survey reported having adopted practices for intersectional impact assessment (OECD, 2022[1]). Box 2.8 provides an example.

Box 2.8. Finland's human impact assessment

In Finland, human impact assessments (HuIA) are a form of *ex ante* analysis that integrates different social and health impact assessments and is used by municipalities and regions in the preparation of their policy decisions. HuIA brings together different perspectives or angles to analyse the impacts of a policy decision on the population, including:

- child impact assessment, to analyse the impacts of decisions and measures on children;
- gender impact assessment, involving assessment of measures and decisions with respect to their potential impacts on gender equality;
- health impact assessment, taking into account the impacts on both physical and mental health of a project or decision;
- social impact assessment, to examine the impacts on people's living conditions, comfort, and welfare;
- equality impact assessment, to identify potential discriminations and ways to improve equality;

- linguistic impact assessment, including considerations of the impacts on the realisation of the linguistic rights on all individuals;
- environmental impact assessment, to assess impacts of plans and programmes on the environment, as well as on health, comfort and living conditions of individuals;
- impact assessment in land use planning, to examine related economic, social, cultural, and other types of impacts;
- economic impact assessment, evaluating economic costs and savings of specific measures, such as their effect on income transfers and households' disposable income;
- business impact assessment to assess the impact of decisions on the operating conditions of companies, including impacts on entrepreneurs, employment, and labour supply.

Source: Finnish Institute for Health and Welfare (n.d.[39]), "Human Impact Assessment", https://thl.fi/en/web/management-of-health-and-wellbeing-promotion/management-of-wellbeing/practices/human-impact-assessment.

While most statistical exercises in Australia collect data disaggregated by sex, some of them also include variables such as age, economic status, migrant status, geographical location, and whether individuals are Aboriginal and Torres Strait Islander peoples. Still, very few surveys reportedly capture other individual characteristics, such as disability status or sexual orientation.

Stakeholder interviews highlighted that intersectional analysis is still limited in Australia. For example, in 2021 the ABS used monthly Labour Force Survey data to show how labour force participation rates have changed over time by examining data for different generational cohorts of women, yet these types of analyses are not conducted regularly.

Stakeholders also revealed that there is increasing interest in Australia in improving the collection and analysis of data on specific groups of the population, such as migrants and First Nations peoples. The MADIP, for example, enables such exercise, by guiding users towards the key data needed for this type of analysis. Leveraging this, there would be benefits to integrating an intersectional perspective into current GIA exercises. An intersectional analysis would engender a richer understanding of the varied nature of gender inequalities and enable more targeted government policies to be developed. Partnering with States and Territories would provide the government with the opportunity to learn from their experience in collecting and using data to foster the analysis of the impacts of policies of different groups of the population in their diversity.

Develop a data action plan to increase awareness of existing data holdings

While the collection of disaggregated data is supported by the work of both the ABS at the Commonwealth level and the statistical offices of States and Territories, stakeholder interviews pointed out that there is still limited awareness of existing data holdings that could be useful as an evidence base for GIAs and the development of gender equality policies. Some recent efforts have been made to progress in this respect, through the establishment of a new Gender Data Steering Group in October 2022. Convened by PM&C and the ABS as a sub-group of the Deputy Secretary Data Group, the Gender Data Steering Group comprised, in its early membership, the:

- Australian Institute of Health and Welfare
- Australian Taxation Office
- Department of Education
- Department of Employment and Workplace Relations
- Office of the National Data Commissioner, Department of Finance
- Department of Health and Aged Care
- Department of Industry, Science and Resources

- Department of Social Services
- National Indigenous Australians Agency
- Services Australia
- Treasury
- Workplace Gender Equality Agency (WGEA).

The Gender Data Steering Group has been convened to maximise the impact of the government's major data holdings as an evidence-base for gender equality policy. Part of this involves mapping the data holdings across government with a view to raise awareness of their availability and identify gaps, as well as promote better use of the stock of disaggregated data in Australia. This helps progress towards a more mature capability for GIA and gender budgeting. As part of its work programme, the Group is tasked with: 1) conducting an analysis of the data holdings across the government; 2) identifying how to make greater use of publicly held data to improve gender analysis (for example, gender pay gaps); 3) supporting data-related recommendations from the 2021 review of the *Workplace Gender Equality Act 2012*. The Group is expected to report on the work conducted with respect to all workstreams mentioned above in the second half of 2023.

It is important that an action plan flows from the work of the Gender Data Steering Group, setting out the key steps to be addressed to remove data-related barriers to the development of gender equality policies and the implementation of GIA and gender budgeting, as well as to fill any data gaps that could emerge when undertaking GIAs. The plan would also benefit from setting out how data needs to be strengthened over time to support an intersectional lens to this work. Similar efforts have recently been made in other OECD countries, as shown in Box 2.9.

Box 2.9. Data plans and guides to foster intersectional analysis in selected OECD countries

Canada's Disaggregated Data Action Plan

In its Budget 2021, the government of Canada announced funding for Statistics Canada over five years to implement a Disaggregated Data Action Plan to produce better and more detailed statistical information for policymaking. Among other objectives, the action plan aims to: expand disaggregated data on diverse populations (such as women, Indigenous peoples, racialised populations and people living with disabilities) at various levels of geography; improve access to such data by the public, the government and other data users; increase analytical insights on diverse groups of people to shed light on inequities and promote more inclusive decision making; strengthen national statistical standards; and foster engagement and communication to ensure the voices of diverse groups are heard and their data needs are met in an effective way.

Colombia's Guide for differential and intersectional focus in the National Statistics System

In Colombia, Law 1448 of 2011, known as the Victims' and Land Restitution Law, introduced a new approach to guide Colombian state entities in the development of policies for victims of the armed conflict, calling for the collection of relevant information at higher levels of disaggregation for decision making. Responding to this requirement, in December 2020 the National Administrative Department of Statistics (DANE), Colombia's national statistical office, published a Guide for the inclusion of the differential and intersectional focus in the statistical production of the National Statistics System (*Guía para la inclusión del enfoque diferencial e interseccional en la producción estadística del sistema estadístico nacional* in Spanish). The Guide provides conceptual, normative, and methodological guidelines to encourage the collection and use of data disaggregated by gender and other factors, to increase visibility on the diversity of the Colombian population and inform public and private decision making that advances equality. The guide is intended for the DANE and all public and private entities in Colombia that produce statistics (*Sistema Estadístico Nacional*) and underlines the importance of

collecting data disaggregated by several variables to allow for analyses of gaps and situations of vulnerability. These variables include: gender, age, ethnic origin, disability, gender identity, sexual orientation, geographic location, educational level, socioeconomic situation, victim status, migrant status, access to health and social security services, health status, rural status, and other characteristics.

Source: Statistics Canada (2021[40]), "Disaggregated Data Action Plan: Why it matters to you", https://www150.statcan.gc.ca/n1/pub/11-627-m/11-627-m2021092-eng.htm; OECD (2023[41]), *OECD Review of Gender Equality in Colombia*, https://doi.org/10.1787/a559fc5e-en.

2.3.6. Guidance, training, and capacity development

The integration of a gender perspective into policymaking and budget decisions is often a new concept for government actors, who face competing demands for their time. In this context, the successful implementation of practices such as GIA and gender budgeting rely on training and capacity development. The 2015 OECD Gender Recommendation highlights the importance of the adequate capacity and resourcing of public institutions to integrate gender equality perspectives in their activities (OECD, 2016[18]). This can be achieved through, for example, establishing gender focal points across government, providing training courses and workshops, promoting collaborative approaches with knowledge centres to produce gender-sensitive knowledge, leadership and communication and providing clear guidelines and templates.

To support GIA in becoming a core tool of policymaking that is integral to budget decision making, the Australian Government will need to develop relevant guidance and training materials that expand gender competence and expertise on gender mainstreaming at all levels across the APS. More than a third (34%) of OECD countries that responded to the 2021 OECD Survey on Gender Mainstreaming and Governance reported the lack of gender expertise of policymakers as one of the greatest challenges to the integration of GIA in routine policymaking. Regular, optional trainings for civil servants emerged as the most common measure adopted by governments (38%) to strengthen the robustness of GIAs (OECD, 2022[1]).

To support the implementation of the GIA pilot phase in 2022, the Office for Women developed guidance material, templates, and process maps to raise awareness and assist the departments involved in the exercise. Stakeholder interviews highlighted that Australian Government departments and agencies are broadly aware of the importance of integrating gender perspectives into their work and are willing to engage, but internal capacities and capabilities remain limited. There is a limited understanding of the value of GIA and the role of gender analysis in improving policy development across the APS and departments and agencies find it challenging to understand the links between gender equality and the whole GIA process, as well as identify stakeholder roles and responsibilities. These challenges and limitations point to the need to further develop capacity through formal training and guidance resources. The Office for Women commenced work with the APS Academy to design a first set of trainings for staff in departments and agencies undertaking GIA, to help build their capability around gender literacy in view of preparation of the next *Budget*.

Since it was announced as part of the *May 2023-24 Budget* that, going forward, all new policy proposals will be required to be accompanied by gender analysis, the PM&C has developed an *APS Guide to Gender Analysis and Gender Impact Assessment.* This outlines a set of criteria to be used to determine when an in-depth GIA is required (see also Chapter 3) and includes some information on intersectional gender analysis. Moving forward, the following actions are crucial for broader roll-out of GIA:

- Continued strengthening of guidance material for departments in relation to intersectional GIA and gender analysis, following the examples of other OECD countries (Box 2.10). Materials should include templates for analysis and help government staff understand when the analysis should be undertaken in the policymaking cycle, key questions that should be asked, how policies should be tailored in response to the findings, and the quality control/validation process to be followed. They should also provide good practice examples and information on where to go if further information

is needed. Similarly, it will be important to support departments in building capacity for using and analysing gender-disaggregated and intersectional data, as a key element of evidence-based policymaking and precondition for rigorous GIAs.

- The development and provision of general training and awareness raising initiatives on GIA across the public service (see also Canada's example in Box 3.12 in Chapter 3), as well as tailored training for key stakeholders – such as the Department of Finance and the Treasury – focused on their specific role. While the Office for Women would have a critical role in helping specify training needs across the public service, the APSC could be an important partner in designing the training and rolling it out across government.
- The integration of a gender perspective in trainings on other relevant topics, such as budgeting, strategic planning, and policy analysis, to foster gender-sensitive policymaking across the whole of government.

Box 2.10. GIA guidance in selected OECD countries

Finland

Finland's Ministry of Social Affairs and Health, which is responsible for gender mainstreaming in the country, has developed a handbook to support ministerial work on gender equality. The handbook explains why it is important to integrate gender perspectives in decision-making processes and provides civil servants with practical guidance on GIA, project implementation, legislative preparation and planning of ministries' operations and finances. With respect to GIA, while the actual methodology varies per the function of the authority in concern, the guidelines outline the first steps as follows: i) examination of each matter at every stage of preparation from the gender perspective; ii) assessment of the gender impact; iii) consideration of the results of the gender impact analysis when drawing up the final proposal or measure.

New Zealand

In New Zealand, in 2019, the Ministry for Women launched *Bringing Gender In* (BGI) as an online analysis tool to help policymakers explore the gender impacts of their policies. *Bringing Gender In* replaces and updates the Ministry's 1996 gender analysis tool "The full picture guidelines for gender analysis". The *Bringing Gender In* tool has several stages, which encourage gender issues to be considered at multiple steps of the policy process, including in forming the policy issue, in developing the policy options, in consultation, in implementation, and in monitoring and evaluation. It provides several prompting questions, as well as links to potential data sources. In late 2022, the Ministry for Women commenced a review of the tool to enhance its usability and increase the focus on Māori women and girls.

The Ministry for Women and the Treasury introduced gender budgeting in 2021, first through a pilot programme for Budget 2022, then followed by an expanded Gender Budgeting Exercise for Budget 2023. The Budget 2022 pilot focused on *ex ante* GIAs. Five participating agencies working in education, employment and training areas applied a gender lens across 19 budget initiatives, by completing a gender assessment template (GAT) as an annex to the Budget template. Following the pilot's success, a second exercise was conducted for Budget 2023 and similarly used GIAs. The Ministry for Women provided additional support to agencies to identify the gendered impacts of initiatives through a "Gender Budgeting Toolkit" which included: an agency guide to gender budgeting (provided to agencies in addition to the main Budget Guidance provided by the Treasury), group gender analysis workshops, one-on-one support, a peer-review service, and the *Bringing Gender In* tool.

Source: Finnish Ministry of Social Affairs and Health (n.d.[42]), "Gender mainstreaming"; Finnish Ministry of Social Affairs and Health (2013[43]), "Gender Glasses in Use a handbook to support gender equality work at Finnish ministries"; information provided by the government of New Zealand in 2023; (Ministry for Women, n.d.[44]).

As explained in the previous section dedicated to departments and agencies, gender focal points or "champions" for GIA can be important drivers of a well-functioning system of gender mainstreaming by contributing to strengthening departments' capacities. In the Australian context, gender focal points would be critical in helping deliver new legislative commitments. Staff whose role is dedicated to developing expertise relating to GIA in their own area of government can help drive change from the inside. A "hub and spoke model" for institutional leaders would be a desirable solution for the APS, whereby the Office for Women is the central agency developing guidance, training, and capacity development, to be implemented through the network of institutional leaders across government departments and agencies (further detail is provided in Chapter 3).

2.3.7. Transparency and accountability

Transparency is key to nurturing public trust in government action and can support evidence-based policymaking and better gender policy outcomes through increasing access to information, raising awareness on the extent of existing gender gaps, and improving understanding of the specificities of the groups most affected (OECD, 2021[2]). Similarly, sound public accountability mechanisms can contribute to the success and sustainability of government gender-related initiatives, by helping identify needs, gaps, and challenges in achieving gender goals, evaluating the impacts of their efforts in an objective manner, and providing methods for redress and recourse. Thus, in combination, transparency and accountability processes can build on each other to support the fulfilment of gender equality goals. For example, open government practices allow citizens and non-governmental organisations to better identify and advocate for their needs, thereby putting positive pressure on policymakers to be more accountable for their actions – or inactions – on gender equality (OECD, 2021[2]).

Foster transparency and citizen engagement

As the Australian government is seeking to embed enduring GIA and gender budgeting practices that can deliver positive outcomes over time, it will be important for robust government-wide accountability and transparency mechanisms to be developed. As previously mentioned, the Women's Budget Statement accompanying the *October 2022-23 Budget* included a high-level summary of four GIAs undertaken by the Office for Women and departments in the GIA pilot phase (see section on GIA). In further developing the GIA model, consideration could be given to publishing GIAs of all final policy decisions following completion of the deliberative phase of policymaking, even when the results of the analysis are negative. GIAs could be made available either as summaries or in full format, as is the case for RIAs in Australia. This practice would foster citizen trust in the work of the Australian Government and help raise the quality of the analysis. In addition, publishing GIAs would facilitate access and shared learning among government officials and allow external stakeholders to form a view on the quality, rigour, and relevance of GIA, as well as draw upon GIA findings for inclusion in independent research.

The publication of GIAs will also set the tone for heightened engagement with societal stakeholders which, as stated in the 2017 OECD Recommendation on Open Government, is critical to foster citizen trust and contributes to achieving different outcomes in various policy areas (OECD, 2017[45]). Civil society perspectives have the potential to enrich the quality and the inclusive and responsive character of gender policymaking. Departments and agencies could thus also benefit from engaging with societal stakeholders (including women's organisations and academic institutions) during the GIA process to gain a better understanding of the potential or actual impact of government policies. Australia has a knowledgeable and engaged corpus of civil society stakeholders that are willing to contribute to the promotion of the country's gender equality agenda. Through bringing societal stakeholder perspectives into the policymaking process, the government can ensure that policies reflect the diverse needs of the Australian society.

As explained in the section on strategic framework above, the Office for Women has been tasked with the development of Australia's first *National Strategy to Achieve Gender Equality*. At the end of November

2022, the Office for Women started targeted national consultations with a wide range of stakeholders, including experts, academia, women's organisations, unions, business, and state and territory governments, to inform the early development of the Strategy. To ensure an inclusive and intersectional approach, the Office for Women aims to engage with a broad spectrum of the Australian society, including people experiencing gender inequality, people with disabilities, First Nations peoples, the LGBTQIA+ community, culturally and linguistically diverse people, migrant and refugee women, people living in remote areas, and people from all backgrounds and classes. In 2023 the Office for Women conducted a larger community consultation process to better understand how to achieve gender equality and how this should be reflected in the Strategy. In 2022, the Minister for Women also established the Women's Economic Equality Taskforce mandated to contribute to the development of the Strategy (see section on the Taskforce for further information). The Taskforce aimed to complement government efforts to engage with business, community, and advocacy sectors on gender equality issues.

In the future, departments and agencies may consider strengthening channels for stakeholder consultation by creating opportunities for citizen input into their gender-related sectoral policy. Civil society organisations and academic institutions could play a key role in increasing the information available for gender-sensitive policymaking, thus also contributing to boosting the quality and effectiveness of GIAs.

Strengthen the accountability role of the parliament to promote gender equality

Parliaments and parliamentary committees hold the government to account for their actions and progress in relation to the gender equality agenda. As part of this, they can provide checks on various government entities and support the sustainability of gender equality reforms during phases of political change. Similarly, independent monitoring mechanisms, such as dedicated commissions, can support recourse for complaints related to gender-based discrimination or other forms of injustice, and oversee implementation of the government's gender equality commitments. These mechanisms can play both a pre-emptive and a remedial role (OECD, 2021[2]), encouraging compliance with gender equality policies, identifying deficiencies and challenges in fulfilling gender equality goals and helping provide neutral and objective evaluations on the impact of the efforts of government actors.

In Australia there is no parliamentary committee that specifically deals with gender equality issues. However, since 2012, the Parliamentary Joint Committee on Human Rights (PJCHR) has technically examined and reported on the compatibility of all bills and legislative instruments that come before the Parliament, against Australia's human rights obligations. These cover the commitments declared in seven international human rights treaties Australia is signatory to, including the CEDAW. After an initial analysis, the Committee can request that relevant departments or agencies provide any additional information needed to prepare its concluding assessment. The completed inquiries, as well as annual reports on the work of the PJCHR, are made publicly available on the Australian Parliament's website. The PJCHR is made up of five members from the Senate and five from the House of Representatives and is supported by a legal adviser and secretariat staff.

While the Committee's scrutiny represents a valuable contribution to encouraging early and ongoing consideration of human rights issues – including gender equality – in policy and legislative development, there is scope to adopt additional parliamentary accountability arrangements for government actions to promote gender equality. As an example, in the medium-longer term Australia could consider introducing a requirement to undertake GIAs in relation to all bills brought forth to parliament. Other recommendations to strengthen the accountability role of the parliament in relation to gender budgeting are presented in Chapter 3.

Strengthen accountability for gender equality and mainstreaming through independent oversight institutions

In OECD countries, various levels of accountability are enabled by independent oversight institutions such as equality bodies, Ombudsman's offices, and supreme audit institutions (SAIs). Oversight and accountability institutions can play a significant role in communicating to citizens about gender equality outcomes, gender mainstreaming strategies and gender equality concerns, such as violence against women and the gender pay gap. In Sweden, for example, an audit by the supreme audit institution revealed the existence of barriers to gender mainstreaming and helped remove them, resulting in reform of the country's institutional arrangements for gender mainstreaming (Box 2.11).

Box 2.11. Swedish National Audit Office's audit on gender equality initiatives

The Swedish National Audit Office (NAO) is an independent organisation under the Swedish Parliament, called Riksdag, and ensures that the Riksdag receives a co-ordinated and independent audit of the state finances. The NAO audits the whole chain of the executive power, through performance and financial audits.

In 2014-15, after an increase in resources for specific gender policy measures, the NAO audited the government's gender equality initiatives to assess conditions making the results of specific gender policy measures sustainable and leading to permanent improvements. The aim was also to evaluate whether the government's design and management of the initiative was effective and whether there was an institutional framework for acting on the results so they could be sustained over time. The 2015 NAO report stated the need for an institutional structure that strengthened gender equality work and helped ensure a long-term approach and sustainability. It called for a more robust structure for good gender governance, strengthened gender mainstreaming in the administrations, as well as improved conditions to make results from temporary initiatives permanent. Following the findings of the audit, the Swedish government expressed its intention to create a gender equality agency to be operational at the beginning of 2018. In response, the Swedish Gender Equality Agency was established on 1 January 2018 to contribute to the effective implementation of Swedish gender equality policy.

Source: OECD (2018[24]), *OECD Toolkit for Mainstreaming and Implementing Gender Equality*, OECD, Paris, https://www.oecd.org/gov/toolkit-for-mainstreaming-and-implementing-gender-equality.pdf.

The Australian National Audit Office (ANAO) assists the Auditor-General by supporting accountability and transparency in the Australian Government through independent reporting to the parliament. Every year in July, the ANAO publishes its annual audit work programme informing the parliament, government institutions and citizens of the planned audit activities of the year, including financial statement audits, performance audits, and other assurance reviews. The work programme is established reflecting current government priorities. At present, the ANAO does not apply a specific gender lens to its work. Still, the Office reported having recently conducted an audit to assess the effectiveness of the Department of Social Services' in implementing the *National Plan to Reduce Violence Against Women and their Children 2010–2022*, as well as of its procurement of national telephone and online counselling and support services.

In the medium-long term, as GIAs become an embedded practice in Australia, a greater oversight role related to gender equality and mainstreaming could be envisaged for the ANAO. Taking Canada's experience as example (Box 2.12), the ANAO could consider undertaking specific GIA audits, to assess the level of its application across the government and throughout the policy cycle and provide recommendations to strengthen GIA implementation across the APS. Additional recommendations related to performance audits are provided in Chapter 3.

Box 2.12. Canada's Gender-based Analysis Plus (GBA Plus) audits

In Canada, the Office of the Auditor General (OAG) provides the parliament with objective, fact-based information and advice on government programmes and activities through financial and performance audits, as well as special examinations. Following a recommendation of the House of Commons Standing Committee on the Status of Women, the OAG has undertaken several audits on the implementation of GBA Plus. The audits performed in 2009 and in 2015 found that, despite efforts to improve GBA Plus, significant implementation barriers remained. In response to the gaps identified in the *Fall 2015 Report*, Status of Women Canada, the Privy Council Office, and the Treasury Board of Canada Secretariat which were scoped into the audit committed to working together, along with other federal departments, through a plan to overcome the highlighted gaps, covering specific activities and deadline targets for each institution.

A follow-up audit was performed in 2022, focusing on determining whether the Privy Council Office, the Treasury Board of Canada Secretariat and Women and Gender Equality Canada advanced on the implementation of GBA Plus in government through examination of their responses to selected OAG recommendations from the *Fall 2015 report*. The overall results highlighted that the three institutions had taken action to identify and address the barriers to implementing GBA Plus, yet further scope existed to strengthen and intensify the effort to help departments and agencies fully integrate GBA Plus. Moreover, it was found that gaps persist in departments' and agencies' capacity to perform GBA Plus, including the availability and use of disaggregated data. The audit also found weaknesses in monitoring and reporting across the government.

Source: Government of Canada (2022), Action Plan on Gender-based Analysis (2016-2020), https://women-gender-equality.canada.ca/en/gender-based-analysis-plus/resources/action-plan-2016-2020.html; Office of the Auditor General of Canada, Report 3 – Follow-up on Gender-Based Analysis Plus, https://www.oag-bvg.gc.ca/internet/English/parl_oag_202205_03_e_44035.html.

2.4. Roadmap for the future

The preceding sections in this Chapter have highlighted the strengths and challenges of the governance arrangements for integrating gender considerations into policymaking in Australia at the Commonwealth level. Drawing on these insights and lessons learned from international experiences in implementing gender mainstreaming and GIA across the OECD, this section presents a path forward for Australia in the shorter and medium-longer term. The staged approach presented recognises current capacity constraints, as well as political windows associated with the electoral cycle and the need to implement changes in the short term that will help lay the foundations for effective and enduring practices over the medium and longer term.

2.4.1. Short term (next 1-2 years)

- **Expand and strengthen the role of the Office for Women to reflect the governments heightened commitment to reducing gender inequalities.** This should include:
    - **Reinforcing the policy co-ordination function of the Office for Women** to increase its ability to convene relevant stakeholders and develop an effective, coherent, and whole-of-government response to gender equality issues.
    - **Clarifying and expanding the role of the Office for Women with respect to gender equality research and data**. Establishing a lead role for the Office for Women in working with government stakeholders across government will ensure there is collection and sharing of data, research, and analysis necessary to make informed policy decisions related to gender equality. Further, an opportunity exists for the Office for Women to commission strategic data collection to gather evidence on a particular policy area and produce additional statistics.
    - **Ensuring that the Office for Women is appropriately resourced** to fulfil its broader mandate and strengthened functions.
- **As the *National Strategy to Achieve Gender Equality* is finalised, ensure that it is rooted in evidence** in relation to the needs of Australia in social and economic terms, including:
    - **Setting out clear objectives aligned with those set across States and Territories, as well as targets, allocation of roles and responsibilities, and lines of accountability** for implementation and fostering gender mainstreaming through the use of GIAs and gender budgeting;
    - **Linking the Strategy with government priorities and to strategic planning processes across government** to maximise policy coherence and co-ordination;
    - **Putting in place adequate mechanisms for monitoring and reporting** on the achievement of the *National Strategy's* objectives, such as developing a *Framework for Action*, including indicators that can be used to monitor and report on the achievement of the National Strategy's objectives;
    - **Widely disseminating the *Strategy*** to ensure its principles and vision are understood both within and outside of government.
- **Strengthen the legal framework for gender equality by adopting legislation on gender equality and/or gender mainstreaming** at the Commonwealth level to future proof equality as a core value and GIA as a core government process. Legislation should focus on:
    - **Providing a definition of gender equality** as a core value to guide society and the APS;

- **Setting out a specific requirement to conduct GIA** with an intersectional perspective in relation to key government decisions to underpin gender mainstreaming across the government;
- **Clarifying roles and responsibilities** of key government institutions with respect to the advancement of gender equality and the integration of a gender lens in policy and budget decisions.
- **Specifying requirements in relation to gender budgeting** (see also Chapter 3).

The legislation could also include provisions that mandate the inclusion of intersectional gender considerations in departmental plans and reporting, set up co-ordination mechanisms for gender equality policy, steer the collection and use of gender-disaggregated data and establish a system for accountability, enabling parliament, independent oversight institutions and civil society to assess the extent to which the government is delivering against legislated commitments. Alternatively, these more detailed arrangements could be set out in regulations.

- **Ensure that the new set of criteria for GIAs results in expanded scope and coverage of new policy proposals with accompanying GIAs.** The screening criteria should mean that budget measures of potentially significant impact on gender equality are subject to in-depth GIA. No sectoral area should be omitted. Undertaking GIA at an early stage of the policymaking cycle would allow departments and agencies the opportunity to redesign policies so as to better progress gender equality objectives.
- **Expand on the intersectional nature of GIAs** to take into account, to the extent possible, cross-cutting and overlapping mechanisms of discrimination faced by various groups in the society. This will facilitate greater understanding around the causes of gender equality and enable more targeted policy responses with potentially greater impact. In order to provide a strong foundation for this expansion, it would be beneficial to further strengthen the availability of data for different population groups, such First Nations peoples.
- **Enhance institutional capacity for gender mainstreaming and GIAs** across government departments and agencies through:
  - **Establishing a requirement for gender "champions" and focal points in all departments and agencies**, at an adequate level and with appropriate positioning within each institution. Gender "champions", appointed at the senior management level, would drive change by using their authority to promote the importance of gender considerations in policy action, promote awareness about related requirements, and encourage buy-in. While all policy managers would be responsible and accountable for the implementation of GIA, gender focal points would build a framework across the public service to support these assessments in practice, as well as foster the broader systematic integration of gender perspectives into all areas of policymaking. The development of a systematic approach and guidance for departments and agencies will allow them to incorporate gender-related objectives as a part of their sectoral strategies to foster horizontal alignment and implementation of the gender equality agenda.
  - **Further developing guidance, templates, and other relevant material to support the implementation of GIA and the use and analysis of gender-disaggregated and intersectional data.** This should provide any updates to the screening criteria to be used to identify whether GIA is required to be performed, as well as examples of types and sources of data to be used. Guidance material may evolve over time to clarify aspects such as when in the policymaking cycle the analysis should be conducted, key questions to ask when undertaking a GIA, how policies should be revised in response to findings and the quality control/validation procedure.

  - **Providing general training and awareness raising initiatives** on gender mainstreaming as well as tailored training on GIA for key stakeholders focused on their specific role. This should be developed by the APS Academy in co-ordination with the Department of Finance, the Treasury and the Office for Women.The integration of a gender perspective in trainings on other relevant topics, such as budgeting, strategic planning, and procurement, would contribute to promoting gender-sensitive policymaking across the whole of government.
- **Strengthen the corpus of data and analysis available to support the implementation of GIA and gender budgeting**, including:
  - **Building on the work of the Gender Data Steering Group and developing a gender data action plan**, setting out key steps to be addressed to remove data-related barriers to the development of gender equality policies and the implementation of GIAs and gender budgeting, as well as to fill any data gaps that could emerge when undertaking those assessments. Clarifying in the plan how data would need to be strengthened over time to support an intersectional lens to this work would provide stronger basis to support systematic intersectional analysis over time.
  - **Taking initial steps to enhance the collection and dissemination of data disaggregated by sex, gender, and other individual characteristics on a systematic basis** while further promoting the understanding of the concepts of sex and gender across the government. Additional efforts to improve the collection and availability of disaggregated data and statistics in all policy areas would help build a stronger evidence base for gender-sensitive policymaking. Reinforcing analytical capacities would help in interpreting and making effective use of such data.
  - **Cementing the role of the ABS as a key supporting stakeholder in gender-sensitive policymaking.** Structured engagement between the ABS, the Office for Women and departments and agencies will help bring the ABS into regular discussions around data gaps and needs to support the implementation of GIAs across policy sectors. The ABS may be asked – and resourced – to provide supplementary data in specific sectoral areas to help address gaps.
  - **Fostering further vertical data exchange and promoting sharing of good practices on the collection and use of intersectional data** with States and Territories, to learn from their experience and improve the analysis of the impacts of policies on diverse population groups.
- **Strengthen channels for stakeholder consultation and engagement**, to allow departments and agencies to create opportunities for citizen input.

2.4.2. Medium-long term (year 3 and beyond)

- As GIA becomes a well-established practice across the APS, **reinforce the "challenge" and "gatekeeper" functions of PM&C for non-budget submission**. While the Department of Finance and the Treasury play an important role in validating GIA accompanying new policy proposals as part of the budget process, the PM&C Policy Team can play an important role in systematically checking whether GIAs have been completed as necessary for the non-budget submissions brought before the Cabinet. This includes having the authority to send proposals back to departments on the grounds of a missing or incomplete assessment. Ensuring adequate human resources capacity and knowledge would allow PM&C to meaningfully contribute to improving the analytical rigour and quality of GIAs, thus also increasing their impacts.
- **Strengthen the intersectional nature of GIAs** for all policies, programmes, regulations, and budgets, in order to further underpin gender-sensitive policymaking and the ability of the Australian

Government to make progress towards its gender equality objectives. Expanding the requirement to perform GIA for all legislative materials, including bills brought forth to parliament, would also contribute to reinforcing the parliament's oversight and accountability role with respect to the government's equality policy.

- **Publish *ex ante* GIAs of all final policy decisions** – either as summaries or in full format – after the deliberative phase of policymaking has been completed, including when the results of the analysis are negative. This would increase government transparency, increase citizen trust in the work of the government and improve the quality and rigour of the analysis.
- As GIA becomes an established practice across the APS, **continue developing and strengthening solutions to improve data integration and interoperability** to ensure high-quality and comparable data is available and accessible across the whole-of-government to conduct analysis of gender impacts and inform gender-sensitive policymaking. Continuing to expand the availability and accessibility of cross-sectional data would further support the implementation of GIA across the whole of government.
- **Formally expand the mandate of the Office for Women to focus not only on women's issues, but also on broader gender equality and its intersecting factors** with the aim to maintain and reinforce the ongoing reform process in Australia. Expanding the mandate of the Office for Women should be accompanied by a corresponding rebranding of its name. Resourcing of the Office may need to be revisited so as to enable the Office to deliver in relation to this expanded mandate.
- **Expand the oversight role of the ANAO.** This should include regularly examining the implementation of GIA across the government and assessing the extent of its application throughout the policy cycle.
- Further **strengthen the legislative framework for gender equality by adopting broad human rights legislation** to provide robust protection to the rights of all population groups and help embody equality as a key value in Australian society.

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Note

[1] In Australia, the central gender equality institution sits within the Department of the Prime Minister and Cabinet.

3 Strengthening gender budgeting in Australia

This chapter examines the implementation of gender budgeting in Australia. It offers an assessment of strengths, challenges and gaps in relation to Australia's strategic framework for gender budgeting, the tools of implementation and the enabling environment. It also provides recommendations on how Australia's approach to gender budgeting can be further developed to ensure an impactful and enduring practice.

3.1. Introduction

Governments increasingly realise that the budget process is a powerful tool for delivering on national policy goals. Given the "power of the purse", dealing with horizontal policy objectives such as gender equality as part of the budget process offers an opportunity to influence government-wide policymaking and deliver on outcomes in a way that might not otherwise be feasible.

The social rationale for gender budgeting is well understood, but the economic and fiscal rationale for gender budgeting is also strong. Gender inequalities such as the gender employment gap and gender pay gaps bear large economic costs, particularly when considered in the context of current labour market shortages. Population ageing and low fertility rates are impacting the size of the workforce, and this has knock-on effects for both the future size of the economy and the health of public finances. Closing gender gaps offer the opportunity to help alleviate challenges relating to labour market shortages. Tapping into the potential of women workers and closing the gender gap that currently exists in relation to labour market participation and hours worked in Australia would raise real GDP per capita in 2060 by 10.1% (OECD, 2022[1]). Better allocations of women across occupations and economic sectors can help reduce wage gaps and further contribute to growth. There is also emerging evidence that greater gender equality in the workforce has positive benefits for productivity (Nicol, 2022[2]).

Gender budgeting is a key public governance tool which governments can use to encourage, identify, and fund measures which will be effective at closing gender gaps. It does not aim to create a separate budget for policies for women. Instead, it seeks to encourage proposals from departments and agencies that are aligned with the gender equality objectives of the government. Gender budgeting also seeks to strengthen the evidence base on how new policy proposals impact gender equality and encourage use of these insights in policy and budget decisions. The practice brings information to the fore that decision makers can use to help prioritise investments progressing gender equality.

The benefits of gender budgeting include:

- An improved evidence base upon which resource allocations decisions can be made.
- Improvements to the effectiveness of the budget in closing gender gaps.
- Greater transparency on the impact of the budget on different groups across the population (OECD, 2023[3]).

This chapter looks at gender budgeting in Australia. It considers Australia's background and history of gender budgeting and assesses current efforts around its reintroduction. It also provides recommendations on how Australia's approach to gender budgeting can be optimised to ensure an impactful and enduring practice.

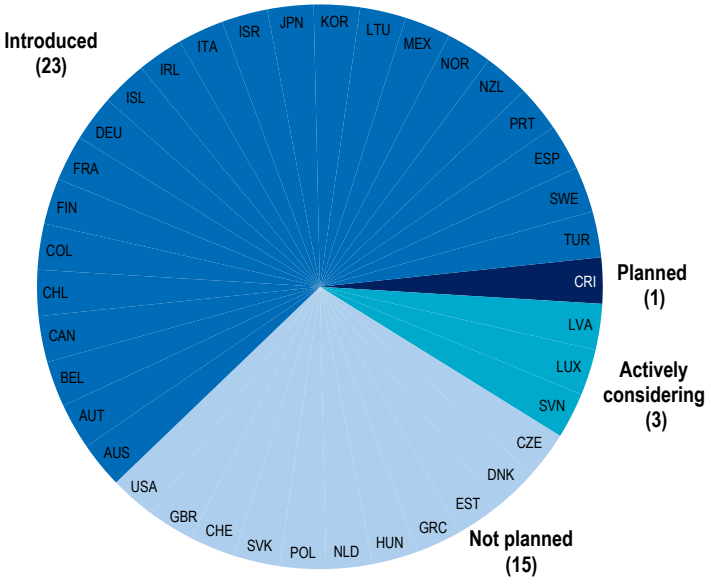
3.2. Background and history of gender budgeting in Australia

The Commonwealth Government of Australia pioneered gender budgeting globally, introducing it in the 1980s. The cornerstone of the Australian Government's gender budgeting model was the publication of a Women's Budget Statement.[1] At its peak in comprehensiveness, the statement highlighted initiatives that advanced gender equality and the gender impacts of budget programmes, reported on progress towards objectives outlined in the *National Agenda for Women* through a range of gender equality indicators and included an analysis of revenue raising and taxation form a gender perspective (Sharp and Broomhill, 2013, pp. 4-5[4]; Australian Government, 1985[5]). Gender budget statements of varying style and content were introduced in all Australian states and territories for periods of time between 1985 and 1993 (Victorian Government, 1992[6]; Sharp and Broomhill, 2002, p. 27[7]) (Sharp and Broomhill, 2013, p. 3[4]).

Over subsequent years, however, the Australian Government's Women's Budget Statement came to be viewed as an exercise internal to the bureaucracy, and of little relevance to the women's movement. Political and administrative championing of the statement diminished, and the document was dramatically downsized. The government ceased publication of the statement in 2014 and in its absence, the National Foundation for Australian Women (NFAW), a non-governmental organisation, began publishing a Gender Lens on the Budget providing analysis of the gender impact of revenue and expenditure measures; an exercise which continues to this day (National Foundation for Australian Women, 2022[8]).

Although the practice of gender budgeting in Australia ceased during this period, the novel approach to gender-responsive policymaking, gender budget analysis and monitoring and reporting against gender equality goals gained momentum internationally. The majority of OECD countries now practice gender budgeting (Figure 3.1), with the number of countries introducing gender budgeting measures almost doubling since 2016 (OECD, 2023[9]). This reflects a growing interest in using the budget process as a mechanism to progress high-level cross-cutting goals (using so-called "strategic budget initiatives") as well as factors including the #MeToo social movement, the COVID-19 pandemic highlighting the starkness of gender inequalities in all areas of social and economic life, and greater recognition of the potential social, economic, and fiscal gains that can be achieved through closing gender gaps.

Figure 3.1. OECD countries that practice gender budgeting in 2022



Source: OECD (2023[9]), *Gender Budgeting in OECD Countries 2023*, OECD Publishing, Paris, https://doi.org/10.1787/647d546b-en.

As international momentum grew, gender budgeting measures began to be reintroduced in Australia at the Commonwealth Government level from 2018. Seeking to promote the economic security of women, the 2018-19 and 2019-20 Government Budgets included a *Women's Budget Snapshot*, outlining a summary of budget provisions to improve women's safety and security, financial security, and workforce participation (Hon. Kelly O'Dwyer, 2018[10]; Department of the Prime Minister and Cabinet, 2019[11]). The Cabinet Taskforce on Women's Safety and Economic Security was established in 2021 and contributed to shaping new initiatives in the revamped *Women's Budget Statement*, published alongside the *2021-22 and May 2022-23 Budgets*, which included a more comprehensive report on budget measures impacting women, including analysis on the gendered impacts of COVID-19 (Australian Government, 2022[12]; Australian Government, 2021, pp. v, 1[13]; Australian Government, 2022[14]). The Statements, however, did not outline

a strategic approach to address the drivers of inequality or measure progress on women's economic security against the framework outlined in the *2020 Women's Economic Security Statement* (Australian Government, 2020[15]).

Going into the most recent election in May 2022, the current government made a commitment to using gender budgeting as a tool to progress gender equality outcomes (Hon. Katy Gallagher, 2022[16]; Hon. Anthony Albanese, PM, 2022[17]). The government's *October 2022-23 Women's Budget Statement* clearly indicated the intention to embed further gender budgeting measures in budgetary processes and decision making (Australian Government, 2022, p. 13[18]). Both the 2022-23 and the 2023-24 Statements included learnings from the GIA pilot led by the Office for Women, examining a selection of the government's new policy proposals. The pilot will help inform the roll-out of GIA of all policies in future budgets and assist in the development of the most appropriate gender budgeting model for the Australian context (Australian Government, 2022, p. 13[18]; Karvelas, 2022[19]). This roll-out will occur in the latter half of 2023. The *Budget 2023-24 Women's Budget Statement* set out that:

> *"The Government is expanding its gender budgeting approach. From 2023–24 MYEFO [Mid-Year Economic and Fiscal Outlook], gender response budgeting will be embedded across the budget processes, implementing the Government's election commitment to reintroduce this important gender equality practice. All agencies will play a greater role in delivering gender equality outcomes through undertaking gender analysis and will be required to conduct gender impact assessments on policy proposals that meet a set of criteria. (Australian Government, 2023[20])"*

The full roll-out of GIA to all policies in future budgets will be a powerful enabler in building a whole-of-government approach to promoting gender equality.

3.3. Assessment and recommendations for gender budgeting in Australia

The OECD publication *Designing and Implementing Gender Budgeting* (2019) sets out a framework for an effective and enduring gender budgeting practice, based on the following elements:

- **strategic framework**: the political commitment and governance arrangements for an enduring approach to gender budgeting, including a legal framework, institutional roles and responsibilities and national gender equality goals;
- **tools of implementation**: the tools used to apply a "gender lens" at various stages of the budget process;
- **enabling environment**: the supportive elements which help ensure a more effective gender budgeting practice, including guidance, capacity building and independent oversight mechanisms (Downes and Nicol, 2019[21]).

The remaining sections of this chapter present an assessment of the current state of play in Australia with regard to each of these elements, together with recommendations for the further introduction of gender budgeting measures in line with the OECD's framework.

3.3.1. Strategic framework for gender budgeting

An effective strategic framework for gender budgeting outlines why it exists, what it aims to achieve and how it will be implemented. In assessing the adequacy of the current strategic framework for the introduction of gender budgeting in Australia, this section looks at the extent to which it strengthens the link between budgeting and key gender equality objectives, benefits from strong institutional arrangements and has political and legal underpinning.

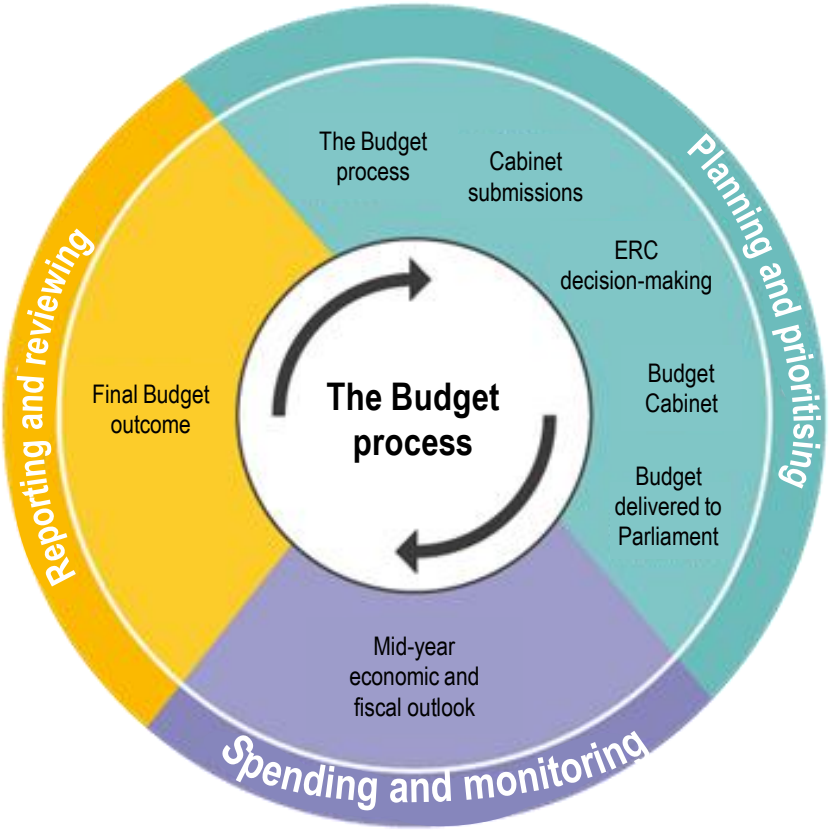
Gender budgeting should create a strong link between the objectives in the National Strategy to Achieve Gender Equality and the budget

Where gender budgeting is functioning effectively, it encourages new policy proposals from departments and agencies that are aligned with the gender equality objectives of the government. It also brings evidence to the budget process that allows decision makers to prioritise measures aligned with overall priorities in relation to gender equality.

The budget process in Australia is outlined in Figure 3.2. Budget decisions are made through the Expenditure Review Committee (ERC) of Cabinet. This is a committee of Cabinet responsible for examining all new policy proposals in light of the government's overall fiscal strategy, advising Cabinet on budget spending priorities and initiating reviews of individual ongoing programmes or initiatives. The ERC considers expenditure and revenue proposals both during and between budget updates. Decisions of the ERC require endorsement of the Cabinet.

The Prime Minister determines membership of each Cabinet Committee, including the ERC. Membership of the ERC currently consists of the Prime Minister, Deputy Prime Minister, the Treasurer, the Assistant Treasurer, the Minister for Finance, along with other selected portfolio ministers (typically larger spending portfolios).

Figure 3.2. The budget process in Australia



Source: Australian Government, Department of Finance (2023[22]), "The Budget Process", https://www.finance.gov.au/government/federal-budget/budget-process.

In terms of priority-setting, having a comprehensive and coherent framework outlining the higher-level priorities of the government ensures that budget planning remains focussed and rooted in political commitments set out by the government. Clear guidance on this, often seen through budget circulars from the central budgetary authority (in Australia's case, the Department of Finance, the Treasury and PM&C each fulfil functions of the central budget authority) can be valuable in ensuring consistency of information presented as well as expectations on the criteria for considering new policy proposals across all parts of the government.

In Australia, each Minister is tasked by the Prime Minister with overarching priorities for their portfolio. Departments and agencies are cognisant of priorities set out by the Prime Minister on behalf of the Cabinet, together with election commitments and policy objectives in government strategies to consider when developing new policy proposals.

In this context, the inclusion of priorities on advancing gender equality in the Minister priorities, together with the new *National Strategy to Achieve Gender Equality*, will be helpful in the short and medium term in encouraging new policy proposals that seek to address gender inequalities being put forward as part of the budget process. Transparency in relation to the priorities communicated by the Prime Minister to Ministers could also provide clarity for Australians on the broad goals and high-level priorities of the government, how they are being progressed and how they frame the budget process. Canada, for example, begun publishing their equivalent – Mandate Letters – in 2015 as part of a greater push towards results and delivery (see Box 3.1).

Box 3.1. Mandate Letters in Canada

The Government of Canada sets out its high-level commitments in individual Mandate Letters, addressed from the Prime Minister to each minister, outlining overall expectations as well as more specific policy objectives. In the Letters, each Minister is mandated to ensure that GBA Plus is performed to the expected standard in all decision-making documents, including budget proposals from their departments. The Letters direct each minister to track and regularly report on progress against their commitments, assess the effectiveness of ongoing work, and invest resources to achieve results for Canadians in relation to strategic priorities. Consistent with the government's emphasis upon the principles of open and transparent government, these documents have been public since 2016.

Progress against delivering these commitments is highlighted in a Mandate Letter Tracker that is updated internally. The Results and Delivery Unit at the Privy Council Office led this work, providing a status report on all commitments made by the Prime Minister, including those relating to GBA Plus. Commitments are aligned under one of seven overarching priorities for government which are for the most part drawn from the Speech from the Throne which sets out the government's agenda at the start of each parliamentary session. In their most recent release (2021), all mandate letters specify a commitment to ensuring that public policies are informed and developed through an intersectional lens, including applying frameworks such as GBA Plus and the quality of life indicators in decision making.

Source: OECD (2018[23]), *Gender Equality in Canada: Mainstreaming, Governance and Budgeting*, OECD Publishing, Paris, https://dx.doi.org/10.1787/9789264301108-en.

The Department of Finance in Australia supports the Treasurer and the Minister for Finance to maintain a set of rules and guiding objectives which underpin and govern the budget process and are the equivalent to a budget circular in other OECD countries. The rules set out guidance for departments developing new policy proposals, support government decision-making processes and are closely guided by the government's overarching Fiscal Strategy. To support the roll-out and sustainability of gender budgeting, it is important that this guidance – and what it outlines in relation to gender budgeting – continues to evolve as the approach to gender budgeting in Australia at the Commonwealth level is strengthened. To further

reinforce the link between budget decision making and the objectives set out in the new *National Strategy to Achieve Gender Equality*, it would be beneficial for the ERC to build and maintain an inventory of new policy proposals coming forward which have the potential to make significant progress in relation to each of the objectives in the *Strategy*. This could be facilitated through gender budget tagging (see forthcoming section on gender budget tagging). Information gleaned through this exercise will help decision makers on the ERC ensure that budget measures being taken forward are sufficient to progress the high-level priorities of the government.

Establish a Gender Budgeting Steering Group to lead gender budgeting efforts

For the majority of OECD countries, the central budget authority (CBA) has the lead role in gender budgeting (OECD, 2023[9]). The power that the CBA has to influence what information is provided alongside new policy proposals, and the scope that it has to influence what information is considered as part of budget decision making, makes the CBA an important institutional lead.

The nature of the budget process in Australia means that there is not one CBA, but three separate central agencies that have powerful and unique roles in the budget process: the Department of Finance, the Treasury, and PM&C. The principal roles of each of these stakeholders in the budget process is highlighted in Table 3.1.

Table 3.1. The central agencies and their main roles in the annual budget process

Central agency	Main roles in the annual budget process
Department of Finance	• Provides policy and financial advice to the Minister for Finance and the ERC on effective and efficient Government expenditure and non-taxation revenue in order to produce the Budget and other major economic updates throughout the year. • Ensures that the Budget estimates related to expenditure or capital that are presented to the government are reliable and meet the requirements of the *Charter of Budget Honesty*. • Ensures Budget estimates processes and documentation are prepared and delivered in an accurate and timely manner. • Manages the appropriations and cash management functions at the whole-of-government level. • Publishes the annual audited Consolidated Finance Statements for the whole of government.
Department of the Treasury	• Provides advice to the government on effective government spending and taxation arrangements. This includes advice on budget policy issues, trends in Commonwealth revenue and major fiscal and financial aggregates, major expenditure programmes, taxation policy, etc. • Leads the production of the Commonwealth Budget each year. This includes the publication of a Fiscal Strategy Statement and a Budget Economic and Fiscal Outlook Report at the time of each budget. • Publishes a Mid-Year Economic and Fiscal Outlook Report assessing the government's fiscal performance against its Fiscal Strategy Statement. And a Final Budget Outcome Report detailing fiscal outcomes for the financial year. The underlying financial tables are provided by Finance. • Responsible for revenue policy and the development of new revenue policy proposals.
Department of the Prime Minister and Cabinet	• With the other central agencies, provides advice to the Prime Minister and ERC in support of the decision-making process. • Provides formal secretariat support for the ERC and Budget Cabinet.

Source: Australian Government (2023[24]), Charter of Budget Honesty Act 1998, https://www.legislation.gov.au/Details/C2020C00126.

The Office for Women has so far led the overall efforts of the Australian Government on gender budgeting. It has benefited from the support of the Treasury who has the lead role in publishing the Women's Budget Statement alongside the budget.

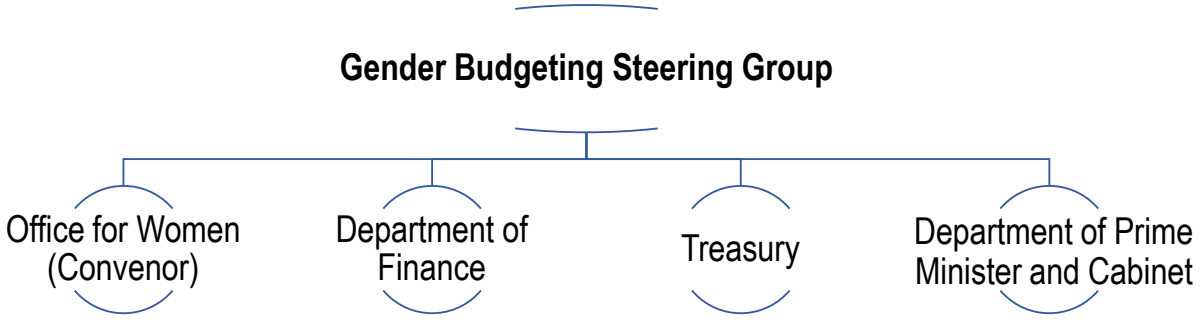
Although gender budgeting is currently being implemented on a limited scale and on a pilot basis, these efforts are already putting a strain on the limited resources of the Office for Women. The Office for Women does not have the capacity, nor the influence, to roll-out gender budgeting more broadly across government. The success of gender budgeting in the medium-long term relies on the central budget authorities joining forces with the Office for Women in its implementation. This corresponds to a greater

role for the Treasury and the Department of Finance and aligns with OECD Best Practice (OECD, 2023[3]). It may be that the resourcing of these central budget authorities needs to be revisited in order to facilitate this.

Where multiple government actors share responsibility for implementing reforms, there is always the danger that efforts are duplicative or uncoordinated. The roles of the Office for Women and the central budget authorities in taking forward gender budgeting will need to be clearly defined so as to avoid this arising and ensure smooth and effective functioning.

A new institutional platform can also support co-ordination and collaboration between the Office for Women and the central agencies on gender budgeting. The Gender Data Steering Group in Australia could be a useful structure to emulate for this purpose. A Gender Budgeting Steering Group would naturally be convened by the Office for Women, with representatives from each of the central agencies (see Figure 3.3). High-level representation, e.g., Deputy Secretary level, would be commensurate with the political importance of the initiative. Its business would include setting out an action plan for the implementation of gender budgeting, taking forward legislative changes to give gender budgeting legal underpinning, co-ordinating on guidance material, developing a framework for measuring the impact of gender budgeting, etc. This type of inter-agency group to facilitate co-ordination for gender budgeting exists in many OECD countries (30% of countries practising gender budgeting) including Belgium, Canada, Spain, Ireland, Israel, Korea, and Sweden (OECD, 2023[9]).

Figure 3.3. Composition of the Gender Budgeting Steering Group



Source: Developed by OECD authors.

As convenor of the Gender Budgeting Steering Group, the Office for Women should be responsible for driving collaboration and positive engagement with gender budgeting processes across the central agencies, as well as the APS as a whole. It will co-ordinate inputs from a range of government actors to ensure the effective roll-out and implementation of gender budgeting.

The Treasury and Department of Finance will have important lead roles in relation to incorporating gender budgeting into budget guidance documents and ensuring that new gender budgeting requirements are fulfilled. Given their roles in relation to setting out the rules and guiding objectives underpinning the budget process, they can continue to work with the Office for Women on updating guidance relating to gender budgeting. Continuing to evolve the guidance will be central to growing the role of gender budgeting in coming years (see further discussion on guidance in Section 3.3.3 on the enabling environment).

In addition, the Agency Advice Units in the Department of Finance have a role in reviewing new policy proposals, particularly focusing on the expenditure and policy context the proposal is bringing forward. As requirements in relation to gender budgeting expand, it would make sense that the review function of the Agency Advice Units expand to include quality checks on this new information. While the Office for Women

could provide support to the Agency Advice Units in this expanded role in the short term, it is envisaged that their supporting role will diminish over time as this capacity is built up within the Department of Finance.

The Treasury's leadership is important in three key areas. First, in relation to its role in developing revenue policy, the revenue policy teams will be responsible for undertaking GIAs to inform the development of new revenue policy proposals. In relation to its role in preparing the budget documentation, the Treasury will continue to have responsibility for preparing the Women's Budget Statement and developing its contents over time. Finally, the Treasury has been incorporating a gender lens into a number of key publications. For example, the *2022-23 Tax Expenditures and Insights Statement* included gender disaggregated data for the first time (Australian Government, 2023[25]). The application of a gender lens to its broader work, including fiscal policy setting, will continue to be important. For example, the integration of a gender perspective to the Intergenerational Report could help identify how tax and welfare policy will impact gender equality over time.

The envisaged roles of all key stakeholders in relation to gender budgeting, are summarised in Table 3.2.

Table 3.2. Envisaged roles of Australian Government stakeholders in implementing gender budgeting

Office for Women	Department of the Prime Minister and Cabinet	Department of the Treasury	Department of Finance	Expenditure Review Committee	Departments and agencies
• Convene the Gender Budgeting Steering Group and provide overall stewardship for gender budgeting across the APS. • Provide advice to the government on gender-related issues, including GIA. • Work with the Department of Finance in developing guidance for departments and agencies on gender budgeting. • Work with the Australian Public Service Commission to organise training and capacity building across the public service in relation to GIA and gender budgeting.	• Use information from gender budgeting to inform PM&C's overall assessment of new policy proposals presented in strategic briefing to ERC.	• As a lead agency for gender budgeting, sit and play an active role on the Gender Budgeting Steering Group. • Prepare the Women's Budget Statement and publish it with the Budget. • Integrate a gender perspective into fiscal policy considerations where appropriate. • Undertake GIA in relation to new revenue proposals and ensure that this information is validated by shadow policy teams. • Use information from gender budgeting to inform the Treasury's overall assessment of new policy proposals presented in the	• As a lead agency for gender budgeting, sit and play an active role on the Gender Budgeting Steering Group. • Incorporate new requirements relating to gender budgeting into existing budget guidance. • Work with the OfW in developing detailed guidance for departments and agencies on implementing gender budgeting. • Validate GIA accompanying new policy proposals to ensure quality and consistency of analysis. • Use information from gender budgeting to inform Finance's overall assessment of new policy proposals presented in the	• Use information brought to the fore through gender budgeting to help align budget decisions with the gender priorities of the Australian Government.	• Assess the gender impact of new policy proposals in line with the requirements set out in existing budget guidance.

Office for Women	Department of the Prime Minister and Cabinet	Department of the Treasury	Department of Finance	Expenditure Review Committee	Departments and agencies
		strategic briefing to ERC. • Going forward, incorporate gender budgeting into relevant budget reforms.	strategic briefing to ERC. • Going forward, incorporate gender budgeting into relevant budget reforms.		

Source: Developed by OECD authors.

All lead agencies for gender budgeting – including the Office for Women – will need sight of new policy proposals being submitted to the ERC so they can raise concerns about their impact on gender equality objectives, if needed, through the ERC process. To support this, the Minister for Women should become a permanent member of the ERC. This guarantees that the Office for Women have sight of all proposals tabled at the ERC, regardless of its long-term institutional position.

A "hub and spoke" model across government to support the implementation of gender budgeting

The institutional arrangements for gender budgeting will provide important foundations for its success. Of particular importance is clarity around the leadership arrangements for gender budgeting, and consideration of how best to build and maintain gender budgeting expertise across government departments and agencies.

Under the envisaged role for policy officers across departments and agencies, these officials will have responsibility for ensuring that the policies they develop are aligned with, and helping to further, the governments gender equality objectives. In-house experts who have clarity on the requirements relating to gender budgeting and can provide advice and on its implementation, can support policy-officers in fulfilling this role.

The nature of the budget process in Australia means that there is not one CBA, but three separate central agencies that have powerful and unique roles in the budget process: the Department of Finance, the Treasury, and PM&C. As highlighted in Chapter 2, instigating "gender champions" and gender focal points in each government agency and department are one option for to facilitating and guiding successful implementation of GIA and gender budgeting. This development would also align with the *Australian Public Service Gender Equality Strategy 2021-26* that sets out that agencies should have dedicated resources in place to support their work on gender equality (Australian Government, 2022[26]).

Gender focal points can have a key role in undertaking the first validation of GIA accompanying new policy proposals, ensuring their quality and consistency. The gender focal points will work closely with the Agency Advice Units in the Department of Finance to ensure that the GIA accompanying new policy proposals are completed in an accurate and timely manner. The gender focal points may at times need to draw on the expertise of the Office for Women, when dealing with particularly challenging analysis. Where needed, the Office for Women can also provide specialist advice and training to support gender focal points in implementing their role. This "hub and spoke" proposal – presented in Chapter 2 – is in line with the institutional arrangements in place for gender budgeting in Canada (see Box 3.2).

Box 3.2. A hub and spoke model to support the implementation of gender budgeting in Canada

Canada introduced gender budgeting in 2016 and the *Canadian Gender Budgeting Act* 2018 codified the requirement to provide information on the gender and diversity impact of all new budget measures described in the budget. In addition, in the Ministerial Mandate Letters, each Minister is mandated to ensure that GBA Plus is performed to the expected standard in all decision-making documents, including budget proposals from their departments. Ministers must approve their department's Budget proposal, including the GBA Plus of the proposal.

A hub and spoke institutional model aids in the implementation of the requirements of the Act and the Ministerial Mandate Letters. This model includes the establishment of gender focal points within each department to help guide and support policymakers in undertaking GBA Plus analysis for all budget proposals. These gender focal points are the central mechanism responsible for bringing consistency and rigour to GBA Plus application across government. They provide leadership in terms of implementing agreed approaches and performing a first challenge function in relation to the analysis to ensure it is exercised as consistently as possible.

Once the budget proposal is submitted to the Department of Finance, various policy teams in the department perform a second challenge function on the mandatory GBA Plus annex accompanying budget proposals, checking all relevant documentation to ensure that it has been undertaken to a good standard. At any point in the process, gender focal points or the Department of Finance may refer to Women and Gender Equality Canada (WAGE) for specialist advice.

To support this hub and spoke institutional model, the Department of Finance created an internal GBA Plus Advisory Committee at the executive level. This was partly in recognition of both the enlarged role GBA Plus would need to play in the budget process and the importance of having participants who would play a leadership role within their branches. The Committee's business includes consideration of items such as tools to support gender budgeting, the reporting format of GBA Plus in budget documents, applicable case studies and approaches to common issues.

Source: Developed by OECD authors.

Provide legal underpinning for gender budgeting to ensure an enduring practice

Political support for gender budgeting is strong within the government. This will help drive engagement from across government as gender budgeting is further strengthened, particularly among departments and agencies. It also creates consensus across government regarding the reforms.

While political leadership is important in the initial years, legal foundations help ensure the sustainability of gender budgeting in the longer term (OECD, 2023[3]). The discontinuation of initial gender budgeting measures in Australia introduced in the 1980s illustrates the challenges in ensuring continued momentum for gender budgeting across successive governments. Legislation that is fully tested and debated in parliament will help embed gender budgeting as a valued and more enduring feature of public policymaking and insulate it, as far as possible, from fluctuations arising from the economic or political environment (Downes and Nicol, 2019[21]). Ensuring that gender budgeting is underpinned by legislation will also help Australia align with OECD Best Practices (OECD, 2023[3]).

In Australia, the *Charter of Budget Honesty Act 1998* provides a legal framework for the conduct of government fiscal policy. Details of the Charter are shown in Box 3.3. The Charter also sets out the timing for the public release and tabling of fiscal strategy statements and other annual government reports. The amendment of the Charter to include a requirement for the Women's Budget Statement to be prepared annually by the Treasury would cement its place as a credible and enduring Budget publication.

Box 3.3. What is the Australian Charter of Budget Honesty?

The Australian *Charter of Budget Honesty* was enacted into law in 1998 and was intended to help entrench sound and transparent fiscal policies and make it difficult for future governments to deviate from them. The Charter provides a comprehensive legal framework for the formulation and conduct of fiscal policy in general.

The provisions of the Charter can be divided into three groups:

1. **A regime for setting fiscal objectives.** Setting fiscal objectives is a two-step process involving certain legislated "Principles of Sound Fiscal Management" and an annual *Fiscal Strategy Statement* prepared by the government. The Principles of Sound Fiscal Management are principles-based in the legislation and do not mandate any specific fiscal targets. The Statement in turn provides a benchmark for evaluating the government's fiscal policy performance. This Statement is published as part of the budget documentation.
2. **An extensive system of fiscal reporting to monitor the consistency of the government's fiscal actions with its stated fiscal objectives**. The reports are the *Economic and Fiscal Outlook* released at the time of the budget, the *Mid-Year Economic and Fiscal Outlook* released approximately six months after the budget, and the *Final Budget Outcome Report* released three months after the end of the fiscal year. In addition, the Charter requires an *Intergenerational Report* assessing the long-term sustainability of government policies at least every five years.
3. **Arrangements for reporting and policy costings around elections**. The Charter requires a *Pre-Election Economic and Fiscal Outlook* to be presented within ten days of an election being called. The Charter also sets out general rules around the costing of election commitments.

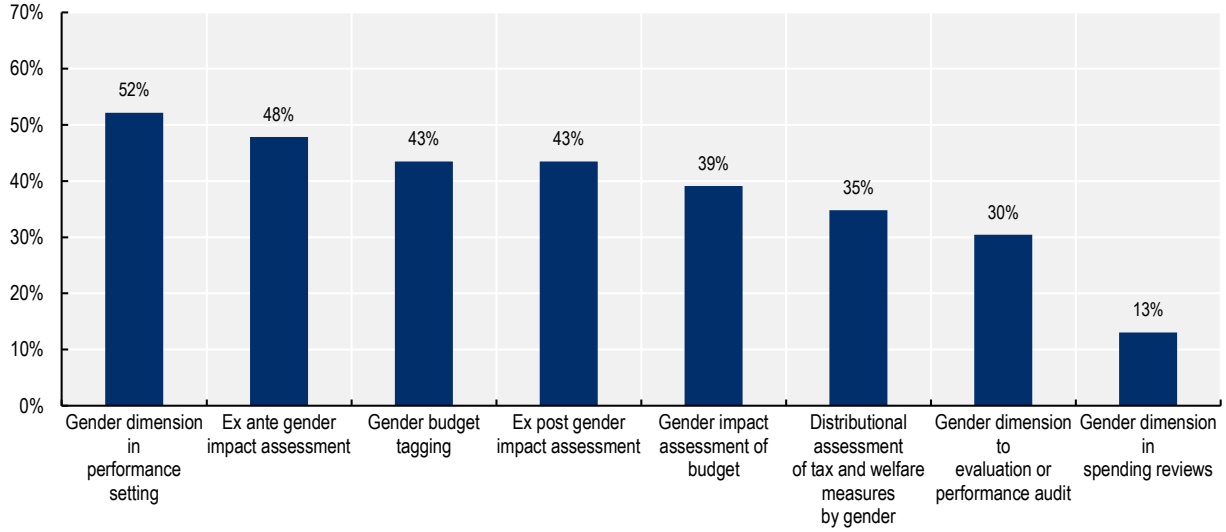
Source: (Australian Government, 2023[24]) and (Blondal, 2008[27]).

Codifying roles and responsibilities of different stakeholders with regard to gender budgeting in legislation could also help provide clarity on how roles are delineated between different government actors and ensure the co-operation of key stakeholders. This would include the requirement for departments and agencies to provide GIAs alongside new policy proposals and the different roles of each of the central agencies. Although these elements could be packaged in a gender budgeting law, as is the case in Canada for example, given the pivot towards a whole-of-government approach to promoting gender equality it could be more appropriate to set these out in a broader piece of legislation on gender equality or gender mainstreaming (see earlier discussion in Chapter 2), and for the core elements relevant to budgeting to be set out in revisions to the *Charter of Budget Honesty*.

3.3.2. Tools of implementation

Gender budgeting tools are used to systematically embed gender considerations within the overall context of the planning and budget process. Some of the most common tools include: requiring gender information to accompany new policy proposals; gender dimension in performance setting; gender budget tagging; gender impact assessment (GIA); and distributional assessments of tax and welfare measures by gender (see Figure 3.4).

Figure 3.4. Gender budgeting tools used in OECD countries (2022)



Source: OECD (2023[9]), *Gender Budgeting in OECD Countries 2023*, OECD Publishing, Paris, https://doi.org/10.1787/647d546b-en.

Across OECD countries, there is no "one-size-fits-all" approach to gender budgeting. Instead, countries tend to select gender budgeting tools that build on the strengths of the existing budget framework and that would function in the context of existing capacities. This section looks at the planned approach to gender budgeting in Australia and how it might be further developed and strengthened in the context of the unique nature of the Australian budgetary framework.

Gender impact assessment as a core tool of gender budgeting

The planned approach to gender budgeting in Australia centres around the use of GIAs during the budget process. GIAs provide useful insights on how new policy proposals tabled as part of the budget impact gender equality and facilitate gender equality objectives to be taken into account in resource allocation. Australia is not alone in proposing to instigate GIA as the core tool of their gender budgeting approach. In 2022, five OECD countries use GIAs as a central tool of gender budgeting, specifying that GIAs must accompany all new budget proposals (Austria, Canada, Iceland, Spain, and Sweden). A further six OECD countries specify that GIAs must be undertaken for selected budget measures (Chile, Germany, Ireland, Norway, New Zealand[2], and Portugal) (OECD, 2023[9]). Examples of how GIAs are used as a tool of gender budgeting in select OECD countries are shown in Box 3.4.

Box 3.4. Examples of gender impact assessments as a tool of gender budgeting in selected OECD countries

Sweden

The Swedish Government introduced gender budgeting as a strategic tool in the budget process in 2014. The Ministry of Finance issues specific instructions on gender budgeting in its yearly budget circular. These instructions specify that an *ex ante* GIA is mandatory at the initial drafting stage of reforms and policy proposals. If a budget proposal is deemed to have a possible impact on gender equality, the GIA must be presented to the Ministry of Finance alongside the budget proposal. The budget circular also calls for a GIA when policy results are presented in the Budget Bill. Additionally, a GIA is required when the government presents new policy to the Parliament in the Budget Bill.

A specific and tailor-made methodology has been developed to support the implementation of GIA in Sweden and the Gender Equality Division conducts trainings on gender budgeting across the government administration.

Spain

The Spanish Government implemented gender budgeting in 2008, but recently introduced a new "3Rs methodology" which includes three stages of analysis: Reality, Representation, and Resources – Results. As part of the Resources – Results stage, ministerial departments must submit reports to the Secretariat of State for Budget and Expenditure analysing the gender impact of their spending programmes.

A working group comprising representatives of the Ministry of Equality, the Secretariat of State for Budgets and Expenditure, the Directorate General for Budgets and the Directorate General for Personnel Costs draws on the GIAs of ministerial departments to prepare the final draft of the Gender Impact Report, which accompanies the preliminary draft of the General State Budget Law.

Source: OECD (2023[9]), *Gender Budgeting in OECD Countries 2023*, OECD Publishing, Paris, https://doi.org/10.1787/647d546b-en.

As explained in Chapter 2, the Office for Women conducted a GIA pilot, where selected gender equality issues were analysed as a part of the *October 2022-23 Budget* and the *2023-24 Budget*. High-level summaries of GIAs conducted as part of the pilot were included in the *Women's Budget Statements* presented alongside the budgets. The Office for Women was the key driver of the work undertaken in the pilot phase, identifying relevant issues, and partnering with lead agencies on the analysis of the new policy proposals.

The *2023-24 Budget* also set out that the government will be expanding its approach to gender budgeting. As from the 2023-24 Mid-Year Economic and Fiscal Outlook (MYEFO) all agencies will be required to conduct GIA on policy proposals that meet a set of criteria.

The criteria to identify gender impact assessments have been designed to capture proposals that can have a significant impact on gender equality. The criteria will also consider factors like:

- the total value of the proposal being 250 million AUD or more over the forwards;
- the proposal targets cohorts of people who can be typically disadvantaged;
- the proposal relates to a gender-segregated industry;
- the proposal establishes a National Partnership Agreement or like agreement.

Agencies will be required to self-assess against the criteria. Where a proposal does not meet the criteria for a detailed gender impact assessment, agencies will still apply preliminary gender analysis as part of their policy design (Australian Government, 2023[20]).

As GIAs are further rolled out as a tool of gender mainstreaming and gender budgeting in Australia, policy managers and external budget teams across the APS will need to be provided with relevant training to fulfil these new requirements. Short-term funding for capability building within the APS has been secured and this will help agencies in developing the capacity to provide GIA alongside new policy proposals in forthcoming budget cycles. As highlighted in Chapter 1, the success of this process will depend on legislation making GIA a mandatory part of the policymaking and budget processes, as well as the development of clear guidance, templates and training for departments and agencies. The GIA should also be centrally validated to ensure quality control.

In the short term, as the new requirements bed in, Australia may need to revisit and revise its guidelines, or "screening criteria", if they are not operating as intended. A well-functioning system will ensure that budget measures with gender impacts are accompanied by good quality gender analysis. The most effort should be focussed on those measures with the most considerable gender impacts. Furthermore, a brief commentary explaining why gender equality is not considered relevant to a proposal should be required, allowing for scrutiny of the prioritisation by the central agencies.

Other OECD countries such as Sweden and Belgium also use "screening criteria" to determine which budget measures should be accompanied by a GIA (see Box 3.5).

Box 3.5. Examples of "screening criteria" for gender impact assessments in OECD countries

Sweden

BUDGe is a budgeting tool by the Swedish Government to determine whether a gender perspective is relevant to a draft budget proposal. If it is, then it is a requirement that gender analysis is conducted in relation to the proposal. BUDGe also provides guidance on the method for conducting a gender analysis and accounting for the proposal's impact on gender equality. The BUDGe tool consists of five steps, with each based on a question:

1. **Is gender equality relevant to the proposal?** Does the proposal have a direct or indirect impact on individuals or groups of people? If so, a gender perspective is relevant.
2. **In what way is gender equality relevant to the proposal?** Identifies how gender equality is relevant to the proposal and how the proposal contributes to gender equality. For example, if it contributes to any gender equality goals in the area in question.
3. **What conclusions can you draw regarding the conditions and circumstances of women and men, girls, and boys in the proposal?** Includes a detailed analysis of relevant documentation, such as inquiry reports, and other knowledge bases.
4. **What gender patterns emerge and what implications does the proposal have for gender equality?** Captures the consequences the proposal has for women and men, girls and boys. Also describes the proposal's consequences for the specific gender equality goals in the area in question.
5. **Which alternative proposals can better promote gender equality?** Investigate alternative solutions to see whether the proposal can be designed so that it can contribute to improved gender equality.

Belgium

In Belgium, all budgetary allocations/credit lines of the Federal Public Services have to undergo a gender screening and need to be attributed one of 3 categories based on the question of whether they present a gender perspective or not:

- Category 1: concerns internal functioning or otherwise does not contain a gender perspective
- Category 2: aims to specifically achieve equality between men and women
- Category 3: concerns a public policy and has a gender perspective

For those budgetary proposals in Category 1, no further information is needed in relation to gender budgeting. For those budgetary proposals specifically aiming to achieve equality between men and women (Category 2), a gender note - provided by the Institute for the Equality of Women and Men - must be completed and attached to the proposal. For those budgetary proposals where a gender perspective is identified (Category 3), a "gender comment" has to added to the general justification for that budgetary allocation. This gender comment needs to explain how a gender perspective will be taken into account when the actions financed by the budgetary allocation will be executed.

The gender notes and the information provided in the budgetary forms of the various administrations will be integrated in the draft of the Belgian federal budget by the Federal Public Service Budget and Management Control.

Source: (Government Offices of Sweden, 2021[28]) and (Belgian Institute for the Equality of Women and Men, 2010[29]).

An important aspect for GIAs accompanying new policy proposals in Australia is that they capture the gender impacts associated with the new budget proposal as well as related "offsets". Reductions or reprioritisations in existing expenditure are required to be identified to provide offsets for new spending proposals. The GIA pilot has not prioritised assessment of these in analysis undertaken to date. However, reductions in public spending can potentially have an impact on gender equality and it is therefore beneficial for the public service to build a GIA model where all new policy proposals include a GIA of both the new policy proposal and the corresponding offsets in order to examine the full impact of budget decisions.

Highlighting any issues brought to light through the GIA process on the strategic briefing provided to ERC in relation to each budget measure (in the advice provided by the central agencies relating to budget measures) and ensuring they are subsequently addressed in policy redesign will ensure GIA results are considered in budget decision making. This also increases the likelihood of GIA being undertaken as a serious and credible analytical exercise, particularly if it entails any relevant budget measures without a satisfactory GIA, or with negative impacts on gender equality that have not been addressed, being rejected from consideration by the ERC.

Gender budget tagging to link budget measures to the National Strategy to Achieve Gender Equality

Budget tagging is a tool that can be used to help identify budget measures that will help make a significant contribution towards high-level gender objectives. When undertaken effectively, it can help strengthen the link between budgeting and high-level priorities. It gives insight into the policy action being taken to progress these objectives, and in some circumstances, can also help identify policy action that may be detrimental to progress. This information can be used internally to help support better budget decision making and externally to facilitate greater transparency and oversight. An example of an effective gender budget tagging system is provided by Colombia (Box 3.6).

Box 3.6. Gender budget tagging in Colombia

Colombia undertakes gender budget tagging using a "budget tracer for women's equity", which identifies public funds being used to support women's equity to demonstrate how much of the budget is allocated to the promotion of gender objectives across different areas and levels of government. In the first stage of the process the user identifies actions, programmes or policies that help support women's equity. In the second stage the user identifies the resources associated with the activities identified in the first stage and their source of financing. In the third and final stage users identify the specific objective that these resources are targeted towards.

The budget tracer is the core gender budgeting tool used in Colombia. There is a clear methodology in place with effective alignment between the categories in the tracer and the gender equality goals in the National Policy on Gender Equality. Each year, the Budget Bill includes an Annex with information from the budget tracer on spending targeted towards women's equity. Overall, use of the tracer has raised awareness both inside and outside of government in relation to actions that are being taken to help close gender gaps.

Source: OECD (2023[30]), *OECD Review of Gender Equality in Colombia*, OECD Publishing, Paris, https://doi.org/10.1787/a559fc5e-en.

As part of the *October 2022-23 Budget* in Australia, departments and agencies were asked to provide high-level information on the expected impact of new policy proposals on gender equality, akin to a "tagging" exercise. This initial tagging exercise can be built upon to help strengthen the link between the budget and the forthcoming *National Strategy to Achieve Gender Equality*. Tagging each new budget proposal that has the potential to make significant progress in relation to one of the gender objectives in the *Strategy* will provide the ERC with useful information on where policy action is being taken, and where there may be gaps.

A similar approach is adopted in Canada where the Department of Finance keeps an inventory of new policy proposals that aim to make progress in each of the six key areas in its Gender Results Framework.[3] This information is used by Ministers to help inform budget decisions and it is also presented in the Impacts Report accompanying the federal budget of Canada, aiming to increase transparency and accountability in relation to government action being taken to progress the areas highlighted in the Framework.

Tagging is usually validated by an entity with necessary gender expertise and access to all relevant documents. The Office for Women undertook a validation exercise of the gender budget tagging undertaken for the *October 2022-23 Budget*, revisiting the classifications made by departments and agencies after the event. This analysis highlighted some differences in assessments undertaken by the Office for Women and departments and agencies. Most often the difference lay in the department or agency indicating that a measure was gender neutral when the Office for Women considered that there was likely a gender impact. The exercise provided important insights for future years, illustrating the need for capacity building concerning the gender impact of policy across government departments and agencies and the importance of secondary validation in relation to tags given to new policy proposals. The Department of Finance can provide this important secondary validation role as part of its broader checks in relation to the information accompanying new policy proposals. The treatment of gender information in the same way as other information required to accompany budget measures will signal to the departments and agencies that this analysis is taken seriously by all the central budget authorities.

Another key lesson from the validation exercise undertaken by the Office for Women was that – without access to central spreadsheets of budget measures – collation of tagging information is a lengthy process, requiring manual input of information and cross-checking. The integration of tagging functionality within the IT system used for budget submissions can greatly facilitate gender budget tagging and analysis of the results, both in the short and long term, giving an overview of how the budget aligns with gender priorities.

In line with the Australian Government's increasing focus on strengthening the link between budgeting and high-level strategic priorities, a number of OECD countries have recently made investments in digital solutions for budget tagging. Examples from Iceland, Ireland and Spain are provided in Box 3.7.

Box 3.7. Digital solutions to support gender budgeting in select OECD countries

Iceland

In the context of implementing performance budgeting, Sustainable Development Goal (SDG) budgeting and gender budgeting, Iceland is undergoing revisions to its central budget system and developing a tailor-made IT system with a tagging module. The aim is that during the budget preparation process, ministries identify how each area of expenditure is related to a government priority (e.g., SDGs, gender specific targets). This will enable the Ministry of Finance to aggregate information and assess overall links between the budget and different crosscutting priorities.

In the same IT system, the budget submission form currently includes a field for the result of a GIA, where line ministries can choose between the following options:

- Not assessed;
- Promotes gender equality;
- Maintains *status quo*;
- Increases gender inequality/gender gap.

There is also a text box for further details of the GIA. The inputs are reviewed by the Ministry of Finance, who may change the GIA results after consulting with the submitting ministry.

Exporting the data from the budgeting system facilitates further analysis, where statistics can easily be generated, for example, on the percentage of measures accompanied by a GIA or percentage of measures that promote gender equality. This can both be done by number of measures or value of measures. The results of the analysis are provided to the Ministerial Committee on Public Finances and subsequently the Cabinet, providing high-level summary information on GIAs to inform final budget decision making. Results are also published in the Budget Bill along with a summary of key findings from the GIAs.

Ireland

Ireland has been actively reforming its budgetary system in recent decades and strengthening its performance orientation by introducing performance budgeting, and more recently green budgeting, equality budgeting, well-being budgeting and SDG budgeting. As a next step, Ireland intends to use budget tagging to consolidate different information into the existing framework and give greater visibility around budgetary commitments linked to crosscutting priorities. To facilitate this, Ireland is adding tagging functionality to its "e-estimates" IT system. Functionalities being considered include:

- Linking assigned tags to the existing performance targets and budget lines.
- Aggregating information tagged under sub-tags (e.g., SDG 5) into the high-level tags (i.e., green, equality, well-being, and SDGs).
- The provision of summary information in dashboards that include various filters to allow for analysis of information from different angles.
- The ability to enter comments to document the rationale for any changes.

Spain

Spain introduced gender budgeting in 2008. A central element of the practice of gender budgeting in Spain is the production of a cross-cutting budget report summarising the impact of budget measures on gender equality. It more recent years, Spain has introduced new cross-cutting budget reports relating to families and children, the SDGs and climate. To support the production of these reports, the Spanish Government developed a new IT tool with functionality to link budget measures with different cross-cutting priorities.

When submitting a budget proposal using the tool, departments are required to provide information on whether the measure will impact any of the government's cross-cutting targets. They are asked to justify why they have linked their budget measure to a specific target through identifying 4-5 priority actions or plans which demonstrate how these allocations will progress gender equality outcomes.

Information from the tool is used by the Ministry of Finance to create its cross-cutting budget reports relating to different priorities. Summary data is also presented on the Ministry's website, using Power BI. This helps contribute towards the government's broader push towards greater budget transparency. It enables citizens to better-understand how the government is directing public resources and the impact of these choices on high-level goals, such as gender equality.

Source: Developed by OECD authors.

Use the strategic briefings provided to the ERC to highlight the gender impacts of new policy proposals and support budget decision making

In the Commonwealth Government of Australia, each budget submission to the ERC is accompanied by a strategic briefing providing summary information on the new budget proposal, drawing on information regarding the proposal itself as well as analysis presented alongside it. The strategic briefing incorporates information on the impact of the new policy proposal in different areas, for example, regulatory, regional, legal and financial impacts. These strategic briefings are the ideal platform to highlight the findings of GIAs and bring them to the attention of decision makers during the budget process.

Through strategic briefing products, central agencies will have a responsibility to ensure that key issues brought to the fore (or omitted) through GIAs are discussed when budget decisions are taken at the ERC. Given the proposed joint leadership arrangement for gender budgeting, any central agency should be able to raise concerns regarding the gender impact of new policy proposals. Each agency may raise concerns brought to light through the review processes that their policy teams undertake in relation to new policy proposals.

Further develop the Women's Budget Statement as a tool of accountability and transparency in relation to gender budgeting

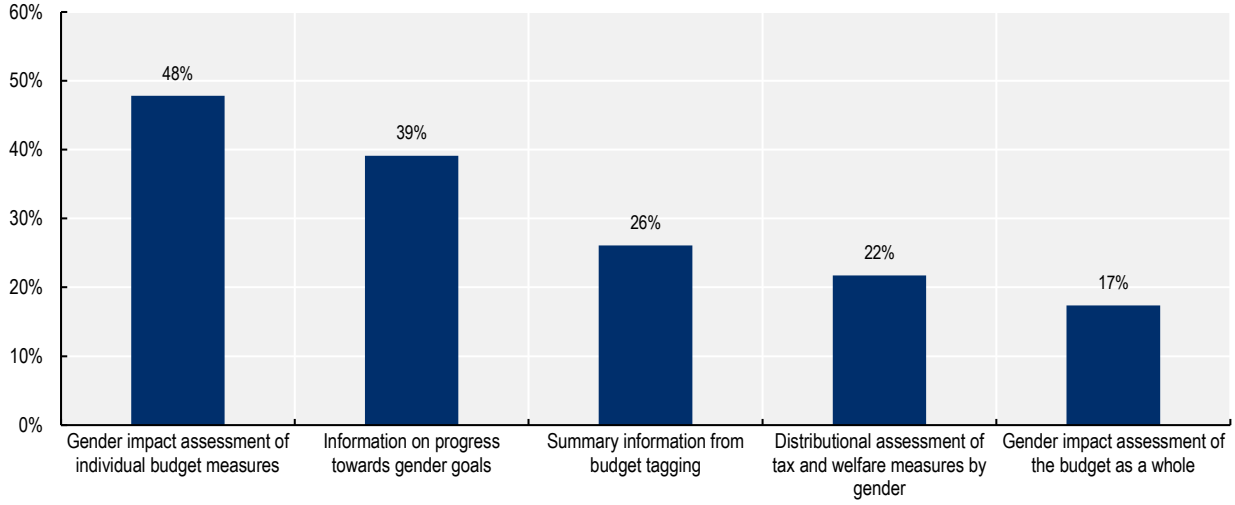
The Women's Budget Statement has a long history in the Australian Commonwealth but the most recent publications accompanying the *October 2022-23 Budget and the 2023-24 Budget* represented a fresh approach. These Statements focussed on drawing out key statistics relating to some of the main issues for gender equality and providing a qualitative discussion, as well as presenting key findings from the GIA pilot. This helped demonstrate the main gender disparities in these areas, as well as the government's response to these disparities and budget measures aiming to address them. Together, the different components of these *Women's Budget Statements* provided a valuable overview of some of the most pressing gender equality challenges Australia is faced with, along with the pathway the government is taking to tackle them.

Gender budget statements are a key tool of gender budgeting. Over three quarters of OECD countries practising gender budgeting (78%) provide some sort of information on gender equality alongside the annual budget (OECD, 2023[9]). Gender budget statements support stakeholders, such as parliament and citizens, in understanding whether the budget is progressing gender equality goals, helping inform a richer debate on budget choices.

The Commonwealth Government's Women's Budget Statement can be strengthened over time as gender budgeting becomes further embedded as a practice in the APS, allowing for the evolution required for the tool to continue being the central element of Australia's approach to gender budgeting. There are several possibilities for the Treasury in further developing the Women's Budget Statement. Firstly, it will be a logical platform for reporting on progress towards gender equality objectives set out in the new *National Strategy to Achieve Gender Equality*. Given that outcome indicators are generally slow moving, it is recommended to also include some metrics that can demonstrate tangible short-term results, such as output indicators or progress in policy implementation. Use of information generated from budget tagging also presents an opportunity to highlight measures in the budget that help address each of the objectives set out in the *Strategy*. Secondly, including summary information from GIAs undertaken in relation to new budget measures would provide information on the anticipated gender impacts of measures, as well as information on any mitigation measures that have been put in place to limit or counter negative impacts. Although this would require the timely compilation and communication of gender analysis accompanying budget measures, doing so would increase transparency and accountability and align the contents of the Women's Budget Statement in Australia with similar publications across OECD countries (see Figure 3.5).

Figure 3.5. Contents of gender information accompanying the annual budget in OECD countries, 2022

Percentage of OECD countries practising gender budgeting

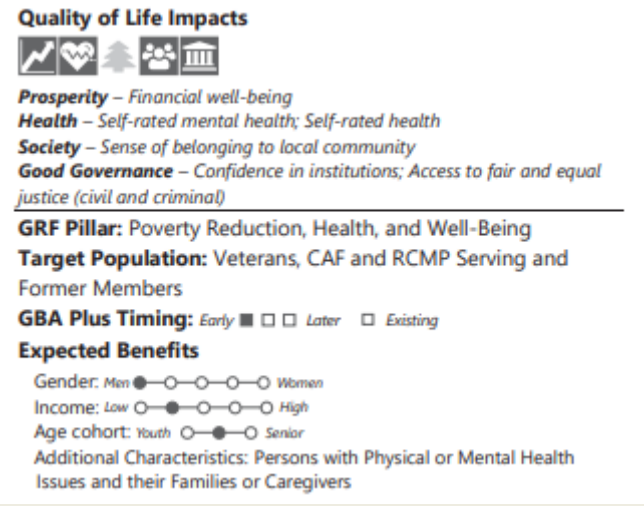


Source: OECD (2023[9]), *Gender Budgeting in OECD Countries 2023*, OECD Publishing, Paris, https://doi.org/10.1787/647d546b-en.

To make summary information on each policy measure easily accessible, the Treasury may consider representing the findings visually, e.g., using infographics or pictograms. This can facilitate engagement from key stakeholders such as parliamentarians and civil society on the information presented. The Statement on Gender and Diversity in Canada provides a good practice example (see Box 3.8).

Box 3.8. Statement on Gender Equality and Diversity in Canada

The Government of Canada's Statement on Gender and Diversity (previously the Gender Report) includes an Impacts Report, which leverages GBA Plus and Canada's Quality of Life Framework to provide a summary of the impacts on Canadians for each new measure.. The first part of the Impacts Report showcases budget measures that are expected to advance each of the six pillars under the Gender Results Framework, while the remaining part of the report includes a summary of the gender and diversity impacts for each new budget measure, ordered according to its corresponding chapter in the budget. Summaries of impacts are based on the GBA Plus information submitted with budget proposals. In addition, since the introduction of the Quality of Life framework in Budget 2021, the information extends beyond who is most affected, to also describe the nature of these impacts at a high level. Pictograms are used to communicate key summary information in a simple and uniform way.



Source: Government of Canada (2023[31]), 2023 Budget: Statement and Impacts Report on Gender, Diversity, and Quality of Life, https://www.budget.canada.ca/2023/report-rapport/gdql-egdqv-01-en.html.

Lastly, the Women's Budget Statement could provide a venue for reporting on the progress of implementing gender budgeting and its impact. This may include information on milestones reached as well as indicators for the quantity and quality of gender budgeting outputs (see forthcoming section on Developing a framework to measure the impact of gender budgeting).

Integrate a gender dimension to a strengthened evaluation process

Applying gender budgeting tools only to new budget measures risks creating a gap in terms of understanding the gender impact of baseline expenditures. In Australia, at the Commonwealth level, only about 25% of government expenditure is authorised by the annual appropriation bills. The remaining 75% is authorised by what are referred to as special appropriation bills. This type of bill appropriates funds for a specified purpose, such as a particular project or programme (Parliament of Australia, 2023[32]). Although the majority of the expenditures are non-discretionary, there are often some discretionary elements that may be adjusted, such as programme design or service delivery. Understanding the impact of baseline spending on gender equality would highlight challenges that could be addressed with changes to current programmes or with new initiatives. Examples of different approaches to analysis of baseline expenditure are provided in Box 3.9. In the Australian context, the gender impact of baseline spend may be identified through adding a gender lens to regular monitoring and evaluation processes.

It is worth noting that the Australian Government has committed to strengthening the culture of evaluation in the APS with funding in the *October 2022–23 Budget* intended to help identify priority areas for improvement and support reinvestment in APS capability, including best-practice programme development, evaluation and delivery (Australian Government, 2022[33]). This process presents an opportunity to implement gender analysis of baseline spending through an updated evaluation framework or programme.

Box 3.9. Analysis of baseline expenditure in OECD countries

Canada

The *Canadian Gender Budgeting Act (2018)* also prescribes that the President of the Treasury Board must annually make available to the public analysis of the impacts of existing Government of Canada expenditure programmes on gender and diversity. Federal organisations report annually on the impacts of programmes on gender and diversity in a GBA Plus Supplementary Information Table as part of their Departmental Results Reports. For each departmental programme, target population and key impacts are described. GBA Plus impacts are identified based on indicators relevant to the government programme. Treasury Board Secretariat releases a webpage highlighting key programme impacts reported.

Iceland

In the absence of regular programme performance evaluation in Iceland, a separate process for assessing the gender impact of baseline spending was developed. Gender analysis of selected existing programmes was conducted on a pilot basis during the initial phase of implementing gender budgeting. Each ministry would choose one or two programmes or policies and perform an in-depth analysis of their gender impact. The findings were published in the annual Budget Bill. As of 2019, a baseline report has been published annually in which gender and equality perspectives in each policy area are mapped and gender impact of selected government policies or programmes within the policy areas assessed. The findings inform strategic planning as well as all gender mainstreaming initiatives, including GIA of budget proposals.

Source: (Government of Canada, 2023[34]) and (Government of Iceland, 2022[35]).

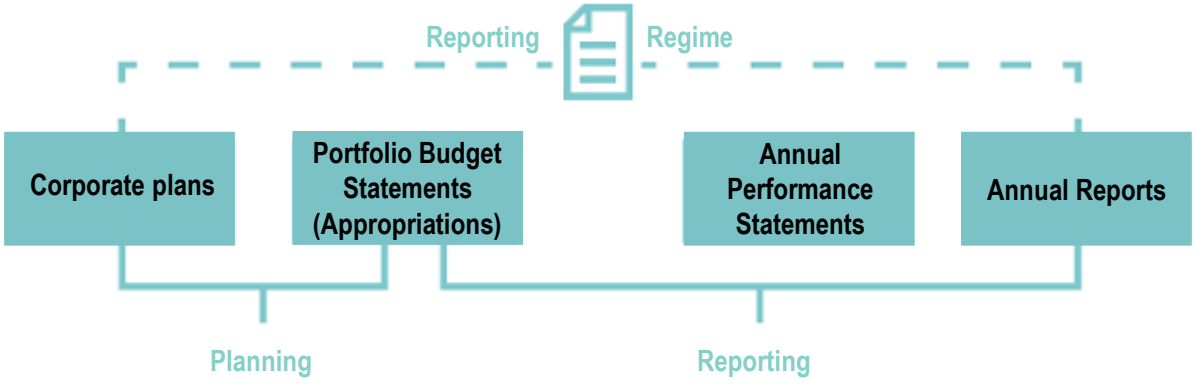
Integrate a gender dimension to planning, performance setting and reporting

Planning and performance frameworks that are linked to the budgeting process can strengthen the link between national priorities and spending decisions. The integration of a gender lens to performance setting is the most common tool of gender budgeting across OECD countries (implemented by 52% of countries practicing gender budgeting in 2022 (OECD, 2023[9]). Countries have applied different approaches in developing and enhancing their performance framework and similarly there have been different ways in which a gender lens has been incorporated. For example, in Austria's Annual Budget Statement up to five outcome objectives are defined for each chapter, where at least one should be directly addressing gender equality. In Iceland it is required for performance indicators, presented in the 5-year *Fiscal Strategy Plan*, to be disaggregated by gender whenever possible.

In Australia, the Commonwealth Performance Framework requires departments and agencies to report on how their performance is measured and assessed. The performance framework includes Portfolio Budget Statements at portfolio level, Corporate Plans at entity level and Annual Performance Statements and Annual Reports that report on performance results for the past year against the performance measures and targets in the Corporate Plan and Portfolio Budget Statements (see Figure 3.6). The integration of a gender lens to these planning and performance documents could be useful to help ensure that gender

budgeting is integrated from the planning to reporting phases of the policy and budget cycle, as recommended in the OECD Best Practices (OECD, 2023[3]). To best facilitate a gender dimension to planning and performance setting, the performance metrics should focus on outcomes for citizens rather than outputs relating to internal processes.

Figure 3.6. Planning, performance setting and reporting in Australia



Source: Australian Government Department of Finance (2021[36]), "What is an annual performance statement?", https://www.finance.gov.au/what-annual-performance-statement.

One of the key components to an effective performance budgeting approach is having clear links between goals set for departments and/or policies with government-wide strategic objectives, e.g., systematic linking of new policy proposals to relevant development plans, government programme commitments and other statements of strategic direction and priority. With the publication of Australia's new *National Strategy to Achieve Gender Equality* there is an opportunity to make it mandatory to identify in both of the forward-looking planning and performance documents (Corporate Plans and Portfolio Budget Statements) how key activities and targets will contribute to the objectives laid out in the Strategy. The Office for Women may wish to work with gender focal points in each entity so that expectations around what this might include are clear. For example, experiences from other OECD countries show that departments sometimes mistakenly focus on gender equality within the administration instead of across their policy work. The Office for Women may also have an ongoing role in ensuring the quality of these statements. An example of what such quality assurance can look like is provided in Box 3.10.

Box 3.10. Austria's linkages between strategy and budget

The performance budgeting system in Austria requires that outcome objectives of the budget chapters align with international strategies (e.g., EU 2020), the Federal Government's Programme and sectoral strategies (e.g., Strategy for Research, Technology, and Innovation). During budget preparation, the Federal Performance Management Office (FPMO) in the Federal Ministry for Civil Service and Sport provides quality assurance of the proposed objectives and indicators, including checking the alignment of objectives with national and sectoral strategies. If the objectives and indicators do not fulfil the quality criteria, the FPMO will make recommendations to the ministries to amend the draft during the drafting phase. In addition, evaluation results are published by the FPMO after the *ex post* evaluation phase of the performance information.

Source: OECD (2019[37]), *OECD Good Practices for Performance Budgeting*, OECD Publishing, Paris, https://doi.org/10.1787/c90b0305-en.

When a gender dimension is integrated into forward-looking planning and performance documents, the gender dimension automatically flows through to reporting documents, such as Annual Performance Statements and Annual Reports. This helps identify whether or not departments and policies are achieving their intended goals and helps facilitate learning and generate a discussion around how activities may be redesigned or refocussed to capitalise on good performance or help improve performance in the future.

The Australian National Audit Office could incorporate a gender dimension to performance audits

The Australian National Audit Office (ANAO) can help in holding departments and agencies to account for the gender goals that they set through incorporating a gender dimension into their performance audits. This would mean that as part of the regular performance audit process, the ANAO would seek to identify if policies and programmes delivered against stated gender targets. An example of how this is done by the Austrian Court of Auditors is provided in Box 3.11.

Performance audits can greatly enrich public accountability. Almost a third of OECD countries practising gender budgeting incorporate a gender dimension into evaluation or performance audit (OECD, 2023[9]). As well as helping the improve public accountability in relation to gender equality, incorporating a gender dimension into performance audits would also help the ANAO align with the requirement that "Agencies will continue to progressively embed or strengthen gender equality outcomes in the course of their everyday work" set out in the Australian Public Service Gender Equality Strategy 2021-26 (Australian Government, 2022[26]).

Box 3.11. Gender dimension to performance audit by the Austrian Court of Auditors

The Austrian Court of Audit is the supreme audit institution for Austria, responsible for both financial and performance audits. Internal guidelines specify that each performance audit should consider complementary questions in the area of gender equality. This includes questions such as:

- Is the gender objective relevant?
- Is there sufficient gender-specific data?
- How appropriate is the level of ambition for measures and indicators?
- What is the impact on society?
- Are women and men appropriately represented in the governing bodies?

For example, an audit of "Agricultural Investment Subsidies and its Outcomes" as part of Austria's rural development programme found that gender equality was not systematically covered by the programme, with just 30% of the monitoring committee members being women (despite rules of procedure aimed at gender balanced representation), gender specific investment needs were not analysed despite women predominantly having smaller farms than men and programme data was not systematically reported and analysed from a gender perspective.

Source: Downes and Nicol (2019[21]), *Designing and Implementing Gender Budgeting: A Path to Action*, https://www.oecd.org/gov/budgeting/designing-and-implementing-gender-budgeting-a-path-to-action.pdf.

Further integrate gender budgeting into any forthcoming budget reforms

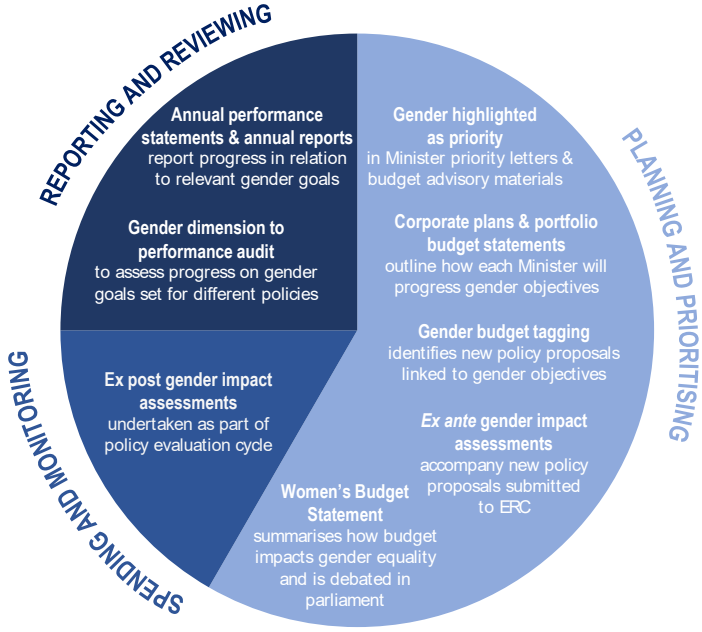
Budget reforms can offer an important window of opportunity to introduce or further embed practices such as gender budgeting (OECD, 2023[3]). Several OECD countries, such as Austria and Iceland, have followed this approach. Integrating the initiative as part of a larger package of reforms ensures that gender budgeting is built-in to the overall approach to budgeting, rather than an "add-on".

If budget reforms such as performance budgeting or spending reviews were to be introduced in Australia, consideration should be given to how they could support and further embed the broader gender-budgeting effort. For example, a number of OECD countries have introduced performance budgeting reforms in recent years and incorporated a gender dimension to this. Spending reviews are another budget reform that has been growing in use across OECD countries in recent years. Spending reviews with a gender dimension could be an efficient tool to identify appropriate offsets that would not increase gender gaps, but instead support the achievement of gender goals.

Overview of proposed approach to gender budgeting in Australia

The individual tools proposed for gender budgeting come together to form an overall approach which builds on the strengths of the existing budget process and helps create a stronger link between the budget and gender equality as a national priority. The overall approach incorporates a gender perspective at all the different stages of the budget process (see Figure 3.7). This will facilitate the Australian Government in continually improving the effectiveness of the budget in meeting gender goals.

Figure 3.7. Proposed approach to gender budgeting throughout the budget cycle



Source: Developed by OECD authors.

3.3.3. Enabling environment

Gender budgeting is most effective where there is a supportive enabling environment. Elements such as guidance, training and capacity development, opportunities for independent oversight and the development of a framework to measure the impact of gender budgeting all help create a supportive enabling environment conducive to an effective and enduring gender budgeting practice. In assessing the enabling environment for gender budgeting in Australia, this section looks at the extent to which these elements are in place.

Developing guidance and training in relation to gender budgeting to support its rollout in the short and medium term

While existing budget guidance materials can set out high-level requirements relating to gender budgeting for departments and agencies, it is pivotal for this to be supplemented by detailed guidance that aims to increase the understanding of gender budgeting methods to support the implementation of measures by officials (OECD, 2023[3]). In this respect, it would be beneficial for the Gender Budgeting Steering Group to work together to develop central guidance for gender budgeting. Gender budgeting guidance may cover aspects such as:

- The purpose of gender budgeting in Australia;
- An overview of the approach to gender budgeting (tools and methods);
- Roles and responsibilities of different government stakeholders;
- Detailed instructions for government departments and agencies on how to implement gender budgeting, with practical examples;
- Tips on sourcing and collecting gender-disaggregated data;
- How to access training and where to go for additional information;
- Links to relevant analytical templates.

While guidance is important, its successful implementation also depends on public officials having relevant knowledge and technical expertise (OECD, 2023[3]). Although 70% of OECD countries in 2022 have guidelines on the application of gender budgeting in place, a lack of relevant knowledge or technical expertise remains one of the main challenges faced in implementing gender budgeting in more than half of OECD countries (57%) (OECD, 2023[9]).

The implementation of gender budgeting will be supported through the upskilling of the APS in undertaking GIAs and how they are being integrated into the budget process. The development of a strategy for training and capacity development in relation to GIAs and gender budgeting will be optimised if it is offered in collaboration between the APS Academy, the Office for Women and gender focal points across departments and agencies. The Gender Budgeting Steering Group and gender focal points will have an important role in identifying and specifying the immediate and ongoing training needs of officials.

In line with the direction of learning within the APS, the training strategy can include a broad range of methods for officials to develop capacity in relation to gender budgeting. For example, training courses can be reinforced with key events throughout the year focussed on particular topics. An example is provided by the Canadian public service where an annual GBA Plus Awareness Week provides an opportunity for civil servants to learn more about the topic through a series of focussed events (see Box 3.12). Holding a series of talks with high profile and engaging external speakers, open to the whole APS, could also be an effective way to generate improved knowledge and awareness around the new topics.

Box 3.12. GBA Plus Awareness Week in Canada

GBA Plus is one of Canada's main instruments of gender budgeting. GBA Plus Awareness Week is a training and development initiative that was developed by Women and Gender Equality (WAGE) Canada. It has been in place since 2012 and provides an opportunity for federal public servants to learn more about GBA Plus and its important role in the development and implementation of federal policies, programmes, and services. In recent years, WAGE has partnered with the Canada School of Public Service on GBA Plus Awareness Week.

The week has been an opportunity for WAGE to raise awareness around GBA Plus training accessible to all public servants, to introduce new tools (such as the GBA Plus step-by-step guide and compendium of tools introduced in 2021), to conduct bootcamps, and have experts and senior executive GBA Plus

champions speak at events. Each year, GBA Plus Awareness Week focusses on a specific theme. The theme for GBA Plus Awareness Week in 2022 was #GBAPlusinAction. It aimed to highlight how the systematic application of GBA Plus can lead to more responsive and inclusive policies, programmes, and initiatives. It included three events delivered virtually and open to all public servants at all levels. These were:

1. Opening Event: This brought together Deputy Ministers from across the federal public service to share their perspectives on GBA Plus and discuss the importance of this process in advancing government priorities in line with public service values.
2. Best Practices Exchange: This gathered specialists from the different functional communities to share their experience in implementing GBA Plus initiatives, their lessons learned and how GBA Plus has helped to strengthen their initiatives.
3. Closing Event: This brought together GBA Plus champions from across the federal public service to discuss the future of GBA Plus and how to strengthen the delivery of responsive and inclusive federal initiatives.

In addition, Government of Canada central agencies and line departments organised their own events, frequently led by the GBA Plus focal point in the agency or department.

Source: Government of Canada (2023[38]), Gender-based Analysis Plus Awareness Week 2022: GBA Plus in Action – Opening Event, https://www.csps-efpc.gc.ca/events/gba-plus-awareness-week-2022/opening-event-eng.aspx.

Training should focus on upskilling relevant officials in departments and agencies, including gender focal points, external budget teams and policy managers involved with developing new policy proposals. There are also benefits to be gleaned from developing a strategy for training and capacity development for each of the central agencies on the Gender Budgeting Steering Group. The skills-sets of budget experts are not necessarily attuned to reforms such as gender budgeting and its tools and methods. There is scope to improve understandings of the type of budget interventions that can help progress gender equality objectives, as well as how to assess the impact of different new policy proposals on gender equality. Training for the central budget authorities can focus on broadening traditional skillsets of relevant staff so that they are equipped to fully understand the actions needed to drive change in key gender equality policy areas, as well as how to use the information gathered through gender budgeting to strengthen advice on new policy proposals for the ERC.

Independent oversight of gender budgeting

As discussed in Chapter 2, accountability institutions, such as the parliament, are responsible for holding the government to account publicly for its policies and their implementation. As part of this, these institutions should ideally have the opportunity to hold the government to account for its actions on gender budgeting, for example, through posing questions to government in relation to any gender information published as part of, or alongside, the draft budget. Effective oversight of this information promotes the integrity, quality, and credibility of national budgeting (OECD, 2023[3]).

The Australian Parliament appropriates moneys from the Consolidated Revenue Fund on either an ongoing or annual basis in order to fund expenditure by the government. Annual appropriations and estimates debates aid the parliament in its scrutiny of the government's proposed expenditure. The appropriations debate in the House of Representatives is known as the "budget debate" and offers the opportunity to question the Speaker and Ministers regarding the proposed expenditures for the relevant portfolio areas. More detailed consideration of the budget is typically undertaken through Senate Estimates hearings, which occur three times a year, totalling around four weeks. This is where Ministers are questioned on the budget, portfolio by portfolio, prior to formal Senate consideration of the Appropriation Bills.

Although the Women's Budget Statement has been presented as part of the annual budget documentation for several years, it has until recently received limited attention at parliament. Dedicating specific time slots within the appropriations and estimates debates to consideration of the Statement would provide concrete opportunities for parliamentary budget oversight to hold the government to account for its actions in the area of gender budgeting.

Develop a framework to measure the impact of gender budgeting

Establishing a framework that provides visibility to stakeholders on the impact of gender budgeting over time will improve the likelihood that the practice of gender budgeting in Australia is sustainable and provides an opportunity to demonstrate the value of the practice to politicians, the APS and civil society (OECD, 2023[3]).

Measuring the general impact of gender budgeting on gender equality outcomes is complex for various reasons. The changes may be difficult to detect and measure, progress depends on the actions of several actors, indicators can be impacted by a number of exogenous factors, and the time that it takes to see changes may exceeds the temporary horizons of any monitoring exercise. Nevertheless, it is possible to select certain indicators to identify how gender budgeting is contributing to changes in public policy.

One important way in which gender budgeting can have impact is through helping increase awareness among government stakeholders of how budget measures impact gender equality. Requirements for gender analysis to accompany new policy proposals can help draw attention to gender equality issues, affecting the awareness, attitudes, and perceptions of policymakers. Assessing progress in this regard could be done in different ways, for example, through tracking the percentage of budget measures that are assessed as gender neutral in different policy areas, and how this evolves over time.

Gender budgeting can also have impact through affecting the design and content of policies, so that they are better-targeted to achieve gender equality objectives. One way to measure this is to try and capture where gender budgeting efforts have resulted in the redesign of policies or programmes. For example, the Canadian Government looks at the budget programmes where its gender and diversity impact analysis (GBA Plus) has identified negative impacts and captures information on whether – as a result - steps have been taken to lower or mitigate these. This information is presented in its Impacts Report, published alongside the budget (Government of Canada, 2023[31]).

To ensure ownership for the impact of gender budgeting, any framework for measuring the impact should be developed by the proposed Gender Budgeting Steering Group. The Women's Budget Statement provides a platform through which information on the impact of the practice can be communicated with external stakeholders.

3.4. Gender budgeting and well-being

In parallel with the Australian Government's pivot towards strengthening gender considerations in policy and budget decisions, the government has committed to developing an indicators framework to track progress in relation to well-being. Many OECD countries have developed outcomes frameworks inspired by the *OECD's Framework for Measuring Well-being and Progress*, placing a greater emphasis on non-economic measures of advancement, such as living standards, quality of life, opportunity and meaning (Australian Government, 2022, pp. 124, 131[33]). These frameworks have helped provide a common understanding of objectives across levels of government, enabled more consistent evaluation of policy performance to inform targeted action and address implementation issues, and highlighted the interactions of different policies to avoid unintended consequences (Australian Government, 2022, p. 140[33]).

The Australian Government has stated its objective to adapt the OECD's Framework to its national context to reflect the country's unique conditions and priorities, while addressing its limitations in tracking progress

and well-being of diverse population cohorts, and taking account of conditions such as the structure of local markets, policy settings, community aspirations, social cohesion and resilience to natural disasters and climate change (Australian Government, 2022, pp. 131-132, 142[33]).

The forthcoming *Measuring What Matters Framework* (the Framework) will track progress and well-being across a broad set of central indicators that complement existing Commonwealth, State and Territory reporting methods – both economic and non-economic – to provide a fuller perspective and improve visibility of advancements made on agreed priorities (Australian Treasury, 2022[39]). The Australian Government has stated its intention to release a *Measuring What Matters Statement* in 2023 and put out a call for community consultation to facilitate holistic discussions of the type of economy and society Australians want to build together.

The government's *October 2022-23 Budget* included a literature review on well-being frameworks and indicators. Although the Budget did not include targets related to well-being, the Australian Government signalled its movement towards a well-being budgeting approach – over time, aiming to use the well-being outcomes framework to support budget decision making (Australian Government, 2022, p. 119[33]; Australian Treasury, 2022[39]), as is the case in New Zealand (see Box 3.13).

The Australian Government has not yet indicated how the Measuring What Matters framework could be applied to policy development. The options are likely to be guided by approaches adopted internationally, for example, in guiding discussions relating to priorities in the budget planning process such as in Ireland or a fully integrated well-being budgeting approach as adopted in New Zealand (see Box 3.13).

Box 3.13. Well-being budgeting in New Zealand

In New Zealand, the overarching budget process follows a similar procedure as in other countries, where there is a strategic phase that maps out the general strategy and a decision phase where different ministers put forward budget proposals for consideration. The overarching focus of the budget is informed by the Strategic Intentions of the Treasury, which draws together the strategic objectives that departments and their agencies intend to achieve and contribute to. This document places a priority on the well-being of citizens.

In 2019, New Zealand launched its first well-being budget, which committed to putting citizen´s well-being and the environment at the heart of its policies. The budget is designed to use social, environmental, economic, and fiscal indicators to guide funding decisions. It is the New Zealand Government that determines what acts of well-being should be addressed and who is responsible for delivering them and how. Certain priority areas have been chosen where there are the greatest opportunities to make a difference.

For the budget process, departments try to align budget proposals with the priority areas, with each new spending initiative focused on the well-being priority areas or explained in terms of how it contributes to well-being. Further, ministries identify a certain portion of spending with lower value for money for reprioritisation, such as spending cuts or redirection to other more important spending areas. This approach entails a shift in discussion around the budget and encourages departments to co-ordinate budget bids and programme delivery to ensure a collaborative approach that addresses the well-being budget priorities. This is still a work in progress and further developments are needed to reframe the budgetary process so that budget proposals specifically address well-being priorities and bring together all stakeholders that should be involved.

Integration of well-being into budget planning and negotiations

The development of the 2019 Well-being budget helped to develop a set of five policy priorities to focus spending that is aligned to well-being priorities and political commitments:

1. Taking Mental Health Seriously – Supporting mental well-being for all New Zealanders, with a special focus on under 24-year-olds;
2. Improving Child Well-being – Reducing child poverty and improving child well-being, including addressing family violence;
3. Supporting Māori and Pasifika Aspirations – Lifting Māori and Pacific incomes, skills, and opportunities;
4. Building a Productive Nation – Supporting a thriving nation in the digital age through innovation, social and economic opportunities;
5. Transforming the Economy – Creating opportunities for productive businesses, regions, iwi [indigenous communities] and others to transition to a sustainable and low-emissions economy.

This process involved the Treasury utilising the Living Standards Framework (LSF) along with input from ministries, agencies, and technical experts to identify a set of 12 priority areas on well-being. This was then narrowed down to a final set of five determined at the Cabinet level.

Under New Zealand's well-being budget, ministries were required to present budget proposals for new spending which met one of the following criteria:

- Measures that are focussed on one or more of the five well-being policy priorities of the government.
- Shown to be non-discretionary cost pressures (i.e., initiatives which the government has no discretion over funding).

Any other initiatives which did not meet the above criteria (including those related to coalition commitments) were "out of scope". They could still be funded but had to meet a higher bar to be considered for funding. Specifically, the initiatives needed to demonstrate alignment with the government's overall priorities, present a strong intervention logic and evidence, show detailed cost understandings and provide a strong narrative on how the assumed outcomes of the initiative impacts on wellbeing domains. Where applicable, the initiatives also had to demonstrate cross-agency and/or cross-portfolio collaboration, a high-level summary of how the initiative affects the four capitals of the Living Standards Framework, and how the initiative responds to risk and/or maintains or builds resilience.

Ministries were also asked to identify the lowest priority 1% of their spending for "re-prioritisation" towards higher-priority programme areas. By framing budget proposals in relation to the country's well-being policy priorities, well-being is automatically considered during budget discussions. This whole-of-government approach in New Zealand has helped to bring greater focus on areas such as mental health and the environment than previously seen.

Source: Developed by OECD authors.

The development of an overall vision for how gender budgeting and well-being budgeting will co-exist will be important for Australia so that stakeholders understand both their distinct and their common purposes. In doing so, the Commonwealth Government of Australia may wish to look to how other countries approach this (see Box 3.14 for the example of Canada). Commonalities between strategic budget initiatives such as gender budgeting and well-being budgeting mean that, when implemented well, these initiatives can be mutually reinforcing. For example, these initiatives are generally aiming to improve the outcome-focus of budgeting and create stronger links between the high-level priorities of government and the budget

process. They also require employment of analytical tools which will help improve the evidence base for budget decisions and provide greater transparency on the impact of the budget.

Box 3.14. An integrated approach to well-being and gender budgeting in Canada

The Canadian federal government has introduced a *Quality of Life Framework* which tracks well-being and aims at supporting inclusive and sustainable growth. Drawing on the evidence of what makes for a good quality of life, the Framework is composed of five interrelated domains – prosperity, health, society, good governance, and environment. The Framework is about measuring what matters most to Canadians through a suite of 84 indicators that take a holistic view of societal progress.

The Framework also has two cross-cutting lenses, the fairness and inclusion lens, and the sustainability and resilience lens. The fairness and inclusion lens is intended to inform policy and programme development, leading to greater equity and equality. The fairness and inclusion lens was developed based on Canada's experience with Gender-Based Analysis Plus (GBA Plus) and gender budgeting. GBA Plus ensures that the federal government has a gender and diversity-sensitive approach to the policy-making process, so that it understands who is impacted by its policies, and mitigates unintended consequences that perpetuate existing inequities.

Taken as whole, the Framework provides a structured means for the government to think in an integrated, inclusive, and long-term way about how its decisions impact the lives of Canadians. The Framework is about measuring what matters most to Canadians through a suite of 84 indicators that take a holistic view of societal progress.

The government is committed to applying GBA Plus and Quality of Life indicators in decision making, to ensure that policies and programmes take into account impacts on people from a variety of perspectives. Gender budgeting demonstrates how an inclusion lens can be incorporated into the budget decision-making process and into the budget itself, and a cross-cutting component of a Quality of Life Framework. The Fairness and Inclusion lens is intended to promote greater equity and equality by assessing the distribution of all outcomes across different populations, and builds on the base already established by GBA Plus.

Results of this analysis are published as an annex to the budget, in the Budget Impacts Report. For example, in the Budget 2023 Impacts Report, for each budget measure, information is provided on the key impacts of the measure from a gender and diversity and quality of life perspective, including direct and indirect impacts, both positive and negative. Details include:

- Quality of Life Impacts: the domains of the Framework that each budget measure is expected to advance, and relevant indicators.
- Expected Benefits – Gender: information on the expected gender characteristics of the benefitting group, ranging from predominantly men to predominantly women.
- Gender Results Framework (if applicable): the goal or objective that each measure is expected to advance within Canada's Gender Results Framework.
- GBA Plus Responsive Approach (if applicable): any effort in place to minimise possible negative impacts of a measure on certain individuals or groups, or any specific design elements which have been incorporated to reduce potential barriers to participation or access that a certain group may phase.

Source: Government of Canada (2023[31]), 2023 Budget: Statement and Impacts Report on Gender, Diversity, and Quality of Life, https://www.budget.canada.ca/2023/report-rapport/gdql-egdqv-01-en.html and Quality of Life Hub, https://www160.statcan.gc.ca/index-eng.htm

Despite potential synergies, there is a risk that the introduction of new requirements relating to both gender budgeting and well-being budgeting at the same time will overburden the APS. For this reason, as part of the overall vision for both approaches, the government will benefit from detailed consideration of how their introduction can be staged over time, as well as providing the opportunity for gender budgeting to "settle-in" before well-being budgeting is introduced.

Care should also be taken to ensure that these initiatives are not implemented in silos. Those leading both initiatives should liaise closely with each other to discuss approaches and opportunities for synergies. For example, it will be important to ensure that the gender indicators being set out in the well-being framework align with those in the new *National Strategy to Achieve Gender Equality*. Concerting government efforts towards the same objectives ensures more coherent and effective government policy (OECD, 2023[3]). Over time, adding a gender equality lens to relevant well-being indicators in the framework will also help in moving towards a whole-population view of well-being.

3.5. Roadmap for the future

The preceding sections in this Chapter have highlighted where the strengths and challenges lie across the key pillars underpinning an effective approach to gender budgeting that is impactful and enduring. Given these insights, this section presents a path forward for gender budgeting in Australia in the short and medium-long term. This roadmap draws on international best practice and also reflects lessons from the history of gender budgeting in Australia.

3.5.1. Short term (next 1-2 years)

- **Establish a Gender Budgeting Steering Group to help oversee and co-ordinate the introduction of gender budgeting** as a core pillar of budget decision making in the Australian Government over coming years. The implementation of gender budgeting will involve multiple government actors and the Steering Group will help ensure co-ordinated and coherent action. The Steering Group would be convened by the Office for Women and include the three central agencies with core roles in the budget process: PM&C, the Department of Finance and the Treasury. Its business would include setting out an action plan for the implementation of gender budgeting, taking forward legislative changes to give gender budgeting legal underpinning, co-ordinating on guidance material, and developing a framework for measuring the impact of gender budgeting, among other tasks.
- **Entrench gender considerations in the annual budget process through embedding legal provisions for gender budgeting in the Charter for Budget Honesty**. Provisions within the Charter will ensure the sustainability of gender budgeting beyond changes in the political environment. To solidify a meaningful approach, the legal provisions should set out the requirement for a Women's Budget Statement to be tabled alongside the budget.
- **Solidify GIAs as the core tool of gender budgeting in Australia by ensuring that gender analysis and GIA accompanying all new policy proposals are of sufficient quality and depth**. GIA should consider both the gender impacts of new spending proposals as well as corresponding offsets. Highlighting summary information from GIAs in the strategic briefing to the ERC relating to each new budget proposal and including the Minister for Women as a permanent member of the ERC, will support the government in making budget decisions that help progress gender equality as a national priority. Each of the centrals may raise issues arising from the GIA in formulating their advice on each budget proposal.
- **Strengthen the link between the objectives set out in the *National Strategy to Achieve Gender Equality* and the budget**. The integration of gender priorities in Minister priority letters and in existing budget advisory materials helps highlight gender equality as a national priority.

Publication of these letters would support greater transparency and accountability. Tagging new policy proposals aiming to significantly progress gender objectives can be used to give insight into the policy action being taken in relation to these objectives. Digital solutions can help facilitate tagging and make it easier to collate summary information. Summary information can be used internally to help support better budget decisions and can also be presented externally in the Women's Budget Statement to facilitate greater transparency and oversight.

- **Integrate a gender dimension into planning and performance frameworks, as well as evaluation and audit activities during the policy development cycle**. Incorporating gender goals into Portfolio Budget Statements and Corporate Plans and reporting on these in Annual Performance Statements will help encourage strategic thinking by departments and agencies about how they can progress gender equality through their work. The integration of a gender dimension to evaluations and performance audits will then provide insights on the extent to which spending programmes are achieving their stated gender goals, facilitating improvement over time.
- **Build an institutional framework to support the implementation of gender budgeting across the public service through instituting gender focal points within departments and agencies**. These focal points can communicate new requirements for gender budgeting and help support staff in implementing them consistently. Capacity for gender budgeting can be further strengthened through integrating clear instructions for gender budgeting in existing budget guidance materials and supporting this with guidance and templates for departments and agencies. Through working with the APS Academy, the Gender Budgeting Steering Group can also develop training courses that support different stakeholders in learning, applying, and monitoring gender budgeting.
- **Continue to build and strengthen the content of the Women's Budget Statement as the approach to gender budgeting matures**. Integrating summary information from gender impact assessments accompanying new policy proposals, and gender budget tagging would help align the Australian Statement with that of international peers. The government may also use the Statement as a platform to report on measures designed to capture the impact of gender budgeting, helping to demonstrate its value to stakeholders.
- **Ensure accountability for gender budgeting through allocating time within the Appropriations and Estimates debates in parliament to discuss the Women's Budget Statement**. There is already the opportunity for the Women's Budget Statement to be scrutinised by the Senate Committee as part of its oversight of Estimates. Consideration of the Statement by parliament will promote the integrity, quality, and credibility of gender budgeting.
- **Develop a vision for how gender budgeting and the new Measuring What Matters Framework will co-exist – along with any subsequent evolution towards well-being budgeting**. This will ensure appropriate consideration of how the two initiatives can be mutually reinforcing. It will also limit the risk of the two initiatives being implemented in silos, potentially confusing and overburdening the APS.

3.5.2. Medium-long term (year 3 and beyond)

- **Consider the integration of a gender dimension into any new budget reforms** introduced by the central budget authorities. This will ensure that gender budgeting continues to be built-in to the overall approach to budgeting, rather than an "add-on".
- **Review the institutional arrangements for gender budgeting** and the quality and scope of gender impact assessments accompanying budget measures in light of initial years of operation and revisit if necessary to ensure that it continues to be an impactful and enduring practice.

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Notes

[1] The gender budget statement was characterised as the 'Women's Budget Statement' during this time.

[2] This was required as part of the gender budgeting pilot and exercises for Budget 2022 and Budget 2023. Note that the continuation of gender budgeting in New Zealand (and its size and scope) is dependent on Ministerial direction.

[3] Introduced in Budget 2018, Canada's Gender Results Framework (GRF) represents the Government's vision for gender equality, highlighting the key issues that matter most. Under this framework, the federal government has identified six key areas where change is required to advance gender equality.

Glossary

Central budget authority: this is the entity in central/federal government usually responsible, among other, for putting together the budget and dispensing resources to line departments to execute the budget. In most countries the CBA is the Ministry of Finance. The nature of the budget process in Australia means that there is not one CBA, but three separate central agencies that have powerful and unique roles in the budget process: the Department of Finance, the Treasury, and PM&C.

Central gender equality institution: central gender equality institutions are bodies that are tasked with promoting, co-ordinating and facilitating the gender equality policy. There is no single blueprint for the design of these institutions. Arrangements across the OECD include having a full ministry dedicated to gender equality, having a gender equality unit within ministries responsible for social policy, having a gender equality unit with the centre of government, or having an independent agency or commission (OECD, 2019[1]).

Co-ordination draft: the co-ordination draft (or draft for co-ordination comments) represents one of the two mandatory consultation processes during the development of Cabinet submissions in Australia, together with the exposure draft. As part of this process, interested departments and agencies are given the opportunity to provide a formal comment on the submission after it has been approved by the sponsoring minister. The co-ordination comments form part of the final submission and provide a means for the Cabinet to receive the views of departments and agencies on proposals and the existence and depth of disagreement between departments (Commonwealth of Australia, Department of the Prime Minister and Cabinet, 2022[2]).

Exposure draft: in Australia, an exposure draft is a working draft which invites comment and suggested changes and additions to all aspects of a policy proposal under discussion in the Cabinet. It can be circulated prior to approval by the sponsoring minister(s). It greatly assists in refining the final submission and thereby focusing the resultant Cabinet consideration. The exposure draft is one of the two mandatory consultation processes during the development of Cabinet submissions in Australia, together with the draft for co-ordination comments (Commonwealth of Australia, Department of the Prime Minister and Cabinet, 2022[2]).

Gender budgeting: gender budgeting is a practice used to ensure that the budget, as far as possible, reflects the priorities of the government in relation to gender equality. This is not done through creating a separate budget for women's policies; rather, it is done through encouraging departments to table new policy proposals in line with the government's priorities, and bringing information to the fore on the gender impact of new policy proposals to support better-informed and more impactful budget decisions.

Gender impact assessments: gender impact assessments are a policy tool for the screening of a given policy, programme, or budget proposal, in order to identify and assess its likely differential impact or effects on women, men, and other people. This is known as *ex ante* assessment. Gender impact assessments may be also measuring programmatic impacts (results within the framework of public sector performance) rather than impacts at the level of societal change. Gender impact assessments can also be undertaken

after the implementation of a given policy, programme or budget at the evaluation stage to understand its gender-specific impacts, also known as *ex post* assessments (OECD, 2019[1]).

Gender mainstreaming: gender mainstreaming consists of adequately and appropriately taking into account a gender perspective in all policymaking by assessing the implications of any planned action for women, men and other groups in the society. The strategy integrates concerns and experiences of women, men and other groups to the design, implementation, monitoring and evaluation of policies and programmes in all of government activity (OECD, 2019[1]; OECD, 2023[3]).

Gender-sensitive policymaking: gender-sensitive policymaking is a form of evidence-informed policymaking as it can provide decision makers with useful information about the anticipated impact of proposed policy and budget measures on different groups in the society. It aims to improve the quality, responsiveness and accessibility of public services. Gender-sensitive policymaking goes beyond implementing targeted policy actions to address specific forms of gender-based discrimination such as pay gaps, gender-based violence and unpaid care responsibilities. It also entails integrating a gender equality perspective across all government actions. This approach helps decision makers collect, use and analyse the best available evidence regarding gender as a social construct and employ multiple sources of information including statistics, data and research to inform their decisions. Key tools of gender-sensitive policymaking include gender impact assessments and gender budgeting (OECD, 2023[4]).

Intersectionality: intersectionality refers to the understanding that individuals have multiple, intersecting identities, which can expose them to different, often overlapping forms of exclusions or disadvantages. Intersectional analysis allows for an enhanced awareness of the significant diversity between individuals that make up any given population or group in policymaking and is increasingly recognised as a strategy for addressing gender inequalities (OECD, 2023[5]).

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Gender Equality in Australia

STRENGTHENING GENDER CONSIDERATIONS IN POLICY AND BUDGET DECISIONS

The Government of Australia has made improving gender equality one of its core priorities, recognising the potential social and economic benefits that it can bring. This OECD Review assists Australia in embedding gender considerations in policy and budget decisions. It draws upon best practices across OECD countries and sets out a series of actions to enable the federal government to strengthen gender impact assessments and gender budgeting. This will help target government policy and resources towards better and fairer social and economic outcomes.



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