

BUDGETING FOR EQUALITY: THE AUSTRALIAN EXPERIENCE

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ABSTRACT

Gender budgets have now been introduced in varying forms in more than forty countries throughout the world. These exercises emerged out of feminist practical politics initially in Australia and later in a number of other countries. The idea of gender budgets gathered further momentum when the United Nations Beijing Platform for Action called for the integration of a gender perspective into budgetary decision-making. Most of these experiments share three core goals. They seek to: (1) mainstream gender issues within government policies; (2) promote greater accountability for governments' commitment to gender equality; and (3) change budgets and policies. However, very little research has examined their success in achieving these goals. In discussing the lessons learnt from the Australian experience, this paper adopts a feminist political economy perspective on the state as an analytical starting point for discussing the future of gender budgets elsewhere in the world.

KEYWORDS

Gender budgets, women's budgets, government expenditure, taxation, economic restructuring, gender mainstreaming

INTRODUCTION

More than forty countries throughout the developed and developing worlds are experimenting with exercises designed to increase the gender sensitivity of government budgets (Debbie Budlender 2001). These exercises were initially termed "women's budgets" because of the focus on assessing government budgets for their impact on women and girls. Recently, however, the terms "gender budgets" and "gender-sensitive budgets" have gained wide usage. This terminology partly reflects a move to emphasize gender as a category of analysis. It also represents a pragmatic response to overcome any tendencies to misrepresent "women's budgets" as separate budgets for women.

Recently, the idea of gender budgets has gathered momentum internationally with the United Nations' Beijing Platform for Action calling for

“the integration of a gender perspective in budgetary decisions on policies and programmes” (United Nations 1995). The global call for a gender perspective in government budgets is integral to furthering key themes of the Beijing Platform of Action. One such theme is the principle of making governments accountable for their gender equality commitments. Budgets have a significant role in this regard. As the South African parliamentarian, Pregs Govender, puts it “the budget reflects the values of a country – who it values, whose work it values and who it rewards . . . and who, and what, and whose work it doesn’t” (Foreword to the First South African Women’s Budget 1996). In other words, “women’s budgets” are a mechanism for establishing whether a government’s gender equality commitments translate into budgetary commitments. Without adequate resource allocation, gender equality commitments are unlikely to be realized and government budgets will reflect political and economic priorities other than gender equality. The Beijing Platform of Action call for gender-sensitive budgets reflects the assumption that by “following the money” the focus will shift to the implementation or the practice of national policy statements, international conference commitments, and obligations under human rights treaties. Another theme of the Beijing document is making “gender mainstreaming” a core strategy in achieving material equality between men and women. The document urges governments to promote an “active and visible policy of mainstreaming a gender perspective in all policies and programmes so that, before decisions are taken, an analysis is made of the effects on women and men” (United Nations 1995). As one commentator notes, underscoring gender mainstreaming is the importance of visibility, the key role of agency along with a gender impact assessment of policies as being key to their implementation (Anne Havnør 2000: 5). Gender budgets are a mechanism for gender mainstreaming as these exercises forge a strong link between resource allocations and policies across all government activities. They utilize a variety of tools and processes to provide an assessment of how the budget and the policies and programs it funds are implemented in relation to gender outcomes with a view to facilitate change in the light of these analyses. A key characteristic of gender budgets is that they go beyond specifically targeted programs for women and girls and seek to increase awareness (or visibility) of the gender impact of all programs and their resource allocations. In doing so, gender budgets seek to challenge long-held assumptions of “gender neutrality” of the budget impact on women and men as well as men and women of different socio-economic classes, ages, locality, sexuality, ethnicity, and so on.

Australian governments have undertaken the first and the longest-running exercises in integrating a gender perspective in budgetary decisions on policies and programs. The Australian federal government launched its pilot *Women’s Budget Program* in parliament on budget night in 1984. The Labor Prime Minister, Bob Hawke, who had recently been

elected to office on a platform of economic and social reform, introduced the new budget paper with the statement that governments needed to know more about the impact of their budgets on women if they were serious about understanding women's economic role and contribution:

when the Government comes to forming this year's budget it will do so with the full cognizance of the impact the decisions it makes could have on women. We shall ensure that within the overall economic objectives of the Government the important decisions we make this year on the budget are made with the full knowledge of their impact on Australian women.

(Department of the Prime Minister and Cabinet 1984: 3)

Foreshadowing the themes of government accountability for its gender commitments and gender mainstreaming that were taken up in the 1985 Nairobi *Forward Looking Strategies* and further developed in the Beijing *Platform of Action* a decade later, the Prime Minister's political promise paved the way for an Australian federal government gender budget exercise in the form of a *Women's Budget Statement* lasting throughout the twelve years of Labor-held office (1984-96). During the 1980s and the 1990s, each of the six Australian states and two territories introduced a similar exercise. "Women's budgets" were introduced for periods of time in South Australia (1985), Western Australia (1985), New South Wales (1985), Victoria (1986), the Australian Capital Territory (1989), Queensland (1991), Tasmania (1992), and the Northern Territory (1993). The Northern Territory government continues to undertake a formal exercise focusing on the implementation by ministries of the government's policy for women. While the federal government and other state governments no longer formally conduct a gender budget exercise, they nevertheless each continue to maintain some form of published information about the budget's impact on women. For example, the South Australian exercise has been replaced with a document entitled "Impact of the budget on women," published as an appendix to the government budget papers. Similarly, the federal government's *Women's Budget Statement* has been replaced with the publication of a short information paper listing the government's budget initiatives for the current year that will benefit women. Although the political and policy climate over the past five years has not been conducive to the further development of these exercises, the idea that governments need to account for the gender impact of their budgets in some form remains relevant.

These Australian experiences of developing gender-sensitive analyses of government budgets have had quite a degree of influence on similar projects developed by other governments during the 1990s. The Australian initiative directly informed the community-based, but Parliament-linked, gender budget initiative in South Africa that was developed following a visit

to Australia in 1995 by a delegation of gender specialists and human rights commissioners. The Philippines' Gender and Development (GAD) initiative introduced in 1996 drew on the Australian gender budget conceptual framework in significant ways (Ermelita Valdeavilla 1999). The Australian experience has also been fed into the Commonwealth Secretariat pilot project on integrating gender into national budgets – an initiative emerging from the Commonwealth Ministers Responsible for Women's Affairs meeting in Trinidad in 1996. To date, this project has included Sri Lanka, St. Kitts and Nevis, Fiji Islands (aborted after the coup), Barbados, and an inside government exercise in South Africa (Guy Hewitt 2000). The Canadian federal government considered a recommendation (ultimately rejected) from the Canadian Advisory Council on the Status of Women to introduce a gender budget exercise similar to the Australian exercise (Martha MacDonald 1995: 2007). The city of San Francisco, Uganda, Scotland, France, and a Norwegian pilot program undertaken in selected ministries all drew on various aspects of the Australian experience for implementing these exercises inside government.

Despite Australian governments moving away from formal gender budget exercises, the goals they sought to achieve remain a priority among women's policy units, community groups, and researchers; those concerned with ensuring that governments promote gender equality continue to search for ways to raise awareness of the gender impact of government activities, to make governments accountable for their gender equality commitments, and to ensure that there are adequate resources for the implementation of these commitments. However, if gender budgets were to play a central role once again in pursuing these goals, there has to be a search for new ways of making government budgets gender sensitive within the very different economic and social climate of the first few years of the twenty-first century. Furthermore, lessons from past experience would need to be integrated with new international research emerging on the principles and practice of these exercises. This paper evaluates the core features of the early federal Australian *Women's Budget Statements* and its state and territory equivalents, and uses insight from the Australian experience to address future possibilities for gender-sensitive budgets.

THE AUSTRALIAN GENDER BUDGET MODEL

The experiments with gender-sensitive budgets throughout the world fall into two broad models: either being “inside government” or “community based” in terms of their location and primary institutional arrangements. Each model has different strengths and weaknesses (see Debbie Budlender and Rhonda Sharp 1998 and Rhonda Sharp 2001 for a discussion). Inside government models (for example, Australia, Scotland, Barbados, France) have the advantage of being able to access a range of information and data

about government budgets and policy not readily available to community groups, information potentially crucial for an informed assessment of the gender impact of the budget. They also have the capacity to make a direct input into the budgetary decision-making processes within the bureaucracy with a view to bringing about changes in policy, processes, and resource allocations. Community-based gender budget exercises (for example, the South African, Tanzania, and the UK women's budget initiatives) face significant data and resource constraints yet can prove crucial in fostering democratic debate about the budget and in making more substantive criticisms about the gender bias of economic and social policies of government than those conducted within government.

The Australian exercises all follow the "inside government" model. With all states as well as the federal government implementing gender budgets over the past fifteen years, one might have reasonably expected a diversity of exercises to have emerged from such a range of examples. In fact, a remarkable feature of the Australian experience is that in terms of their location and institutional arrangements, as well as in their scope and their relationship to the budget process and politics, the similarities of the various individual gender budgets far outweigh the differences. It therefore appears possible to refer to the Australian experience, whether at a federal, state, or territorial level, as constituting a relatively homogeneous "inside government" model.

A core feature of this Australian gender budget model has been that both the existence and the longevity of the gender budget exercises owe much to the existence of highly developed women's policy machineries within the federal, state, and territory governments. The gender budget exercises were integral to the activities of the women's policy machinery established within government bureaucracies at the various levels of government over the preceding decade. The crucial role of this women's policy machinery also distinguishes the Australian exercises from other "inside government" models emerging since then, in other countries.

By the late 1970s, Australia had established extensive specialized policy machinery within the state for advancing women's economic and social status. This women's policy machinery had been well thought out and its model developed by the women's movement rather than invented by government (Marian Sawer 1999: 37). Furthermore, feminists took jobs in the women's policy units, creating a feminist presence within the state itself. These "femocrats," as they became known in Australia, worked to gain support for gender budgeting among key state players. Anne Summers, Head of the Office of Status of Women and Women's Adviser to the Prime Minister, emerged as a central figure behind the idea of the first gender budget undertaken at the federal level. She successfully gained support from a high-level Task Force of Permanent Secretaries (Heads of Department) established by the Hawke Labor Government soon after it came to

power in 1983. This task force played a crucial role in getting high-level commitment to the *Women's Budget Statement* and other initiatives, and ensured departmental support before proposals went to Cabinet (Sawer 1990: 73).¹ Thereafter, it was the Office of Status of Women in the Department of the Prime Minister and Cabinet, and its counterparts at the state and territory levels, which were the driving forces for making the exercise work in practice. In many cases, especially during the 1980s when the power of femocrats peaked, the central coordinating women's office was supported by a network of specialist women's units within agencies, or, in the federal case, by women's desks that were established to support the gender budget process from within individual agencies.

Australian feminists, in pushing governments to adopt gender budgeting, consciously engaged in a gender mainstreaming strategy to promote equality between men and women. The idea that governments needed specialized government units stemmed from the feminist insight that, given the different locations of women and men in the economy and society, no government activity could likely stay gender neutral in its effects (Marian Sawer 1996: 1; Susan Himmelweit 2002 (in this issue)). However, a strategy was required giving the women's units the power to audit happenings across the whole of government, and, based on this information, to effect change. Gender budget exercises provided such an opportunity. The director of the South Australian Women's Adviser's Office cogently expressed this view, arguing that the purpose of a "women's budget" was:

to obtain information about what is being done for women, to raise the profile of women's programs in bids for funding, but also to build into each department a clear awareness that everything they do, every dollar they spend, has an impact on women – and that impact is very often different for women than for men.

(South Australia 1987: 11)

Gender budgets were a unique gender mainstreaming tool because they linked policies and programs with their budgets. Their role in drawing out the resource allocation implications of government activities has subsequently been portrayed by several analysts as critical to the effectiveness of the specialized machinery of government in integrating gender into government policies and plans (see, for example, Ann Marie Goetz 1995; Debbie Budlender 1996: 17; Commonwealth Secretariat 1999). Moreover, the particular way in which the Australian women's policy units had been established facilitated a gender mainstreaming strategy that sought to make links with the budget. The women's policy machinery was located at a high level within government – in the Department of the Prime Minister and Cabinet at the federal level and in Departments of the Premier and Cabinet at the state level. This meant that coordinating policy and assessing cabinet submissions rather than providing services to women would serve as the

primary function of women's policy offices. In this position, policy advocates soon realized that, to coordinate policy and assess cabinet submissions effectively, engagement with the budget was essential. If policy remained separated from the budget process, the essential function of the women's policy machinery would likely remain unfulfilled.

Thus, the specialized women's policy machinery of government established in Australia provided a set of institutional arrangements within the state that both initiated and drove the gender budget exercises. A problem with the women's policy machinery being so crucial in the workings of Australian gender budgets was that it was an area that was vulnerable to the cuts in government expenditures of the mid to late 1990s. Their demise at the federal level coincided with a 40 percent budget cut to the Office of the Status of Women in 1996 and a long gap before the appointment of a new director (Sawer 1999: 43).² In contrast, the remaining gender budget exercises of the Tasmanian (until 2000) and Northern Territory governments enjoy stable institutional and funding arrangements with long-serving directors of the women's policy units.

The experience of other countries implementing "inside government" gender-sensitive budget exercises also suggests the need for strong institutional arrangements that assign power to women's policy coordinating offices in these exercises. In some recent gender budget experiments, for example within the Commonwealth Secretariat pilot countries, the Ministry of Finance carries out these exercises. The women's policy offices, for various reasons, have failed to become strong partners. While it is crucial to involve the finance ministries, a number of institutional weaknesses, including their lack of knowledge of gender and the economy, can emerge when the Finance Ministry politically dominates the exercise. But, as Gita Sen (2000: 1385) notes in her analysis of mainstreaming gender in the work of the finance ministries, political will rather than institutional arrangements ultimately matters more in successfully mainstreaming gender. Ministries of Finance have a poor track record in demonstrating a commitment to gender mainstreaming. The Australian exercises recognized that Treasury departments and ministers would not be the driving force, but that the goal was to ensure that these ministries were an essential partner. Moreover, genuine partnerships required considerable institutional clout for the women's coordinating policy offices to succeed.

However, the political role of community voices is also important. As we have argued elsewhere, feminist policy shapers from within the state made crucial contributions to the creation of gender budgets in Australia, but, ironically, their key role may have also served indirectly to weaken wider participation by women in the community (Rhonda Sharp and Ray Broomhill 1999). Anne Summers, reflecting on the gender budget exercises she was so fundamental in initiating, described them as "an example par excellence of the Mandarin approach to women's policy" (quoted in

Sawer 1990: 231). She argues that the strength of gender budgets lay in their capacity to exert pressure on government departments to provide gender disaggregated data on the impacts of their policies and programs while their weaknesses lay in engaging with women in the community. In practice, nongovernment women's groups participated little in the gender budget process. The published results of the exercises were presented to women in the community largely as a communication exercise, or report card, as to what the government had achieved. However, because they were published in the form of a budget paper, women in the community did not widely engage with this information in public debates. This resulted in femocrats occupying the dual and contradictory position of being both the initiators of policy and policy machinery and the custodians of those results. To the extent to which gender budgets can bring about changes in budget allocations, such change generally needs to be linked to significant political pressure from both inside and outside of government. These lessons, first learned by Australia, but supported by the experiences of South Africa and other countries, led the authors of the *Report on the Progress of the World's Women* to recommend that the most effective way of holding governments accountable for the gender impacts of their budgets is to have both an inside government and a community-based gender budget exercise (UNIFEM 2000: 13).

A SUCCESSFUL EXPERIMENT?

Australian gender budgets had three interrelated goals. They sought to (1) raise awareness of the gendered impacts of the budget and the policies it funds; (2) make governments accountable for their commitments to gender equality; and (3) bring about changes to policies and budgets that would raise the social and economic status of women and further gender equality. In this paper, we will evaluate the success of the Australian gender budget exercises in terms of these specific goals. We argue that, at some level, success was achieved for each goal. However, an analysis of the resistances encountered and the limitations that were placed on the achievement of each of these goals points us to a better understanding of the contradictions of the practice of "inside government" models of gender-sensitive budget exercises.

Awareness raising

The gender budget awareness-raising goal initially targeted the bureaucracy. In formulating their budgets, agencies (that is, government departments and other government-funded authorities) were asked to audit their programs and associated resource allocations for their anticipated impacts on women and girls. While the coordinating women's office and Treasury

helped edit the published gender budget documents, a central point of the Australian exercises was that each agency was responsible for assessing their own programs. After initially introducing gender budget exercises, the majority of agencies showed an inclination to assert the gender neutrality of their policies, since they were designed without reference to the specific characteristics of either women or men. An examination of the extent to which gender budgets changed this situation is a basic starting point in assessing their success.

Awareness raising began by providing agencies with a conceptual framework that shifted attention to those "general" or nongender specific programs that comprise the majority of government expenditure.³ The framework also distinguished between government programs and services to women in the community and equal employment opportunity activities for those employed within the public sector. The federal *Women's Budget Statement* chose to exclude government equal opportunity expenditures from the exercise to emphasize that gender-sensitive budget assessments wished to examine the impact of policies and resource allocations on the community.⁴

This framework enabled a quantitative assessment of the proportion of government expenditures that target women and girls relative to non-targeted, indirect, or general expenditures. For example, an analysis of South Australia's *The Budget and its Impact on Women 1985/86* reveals that special programs for women and girls are minor in terms of total resource allocations of government. Direct allocations in the form of specifically targeted budget allocations to women averaged less than 0.75 percent of the global budgets of the twenty-six participating agencies (Rhonda Sharp and Ray Broomhill 1990: 3). This figure, as small as it is, is actually high in relative historical terms because, during the mid-1980s, government funding of women's units peaked and these allocations made up a large proportion of the specifically targeted allocations to women and girls. Also, the average rose with the omission of several agencies that did not have women's units and were not included in the pilot gender budget exercise in that year. The exercise, then, effectively exposed the modest dimensions of specifically targeted resource allocations to women and girls, which are often politically very visible. Similarly, despite policies for equal employment opportunities for government workers, the resource allocations were minuscule. This analysis underlined that the remaining 99 percent of the budget comprising indirect, or general, budget allocations crucially impacts women's economic and social position because of its sheer size. The UNIFEM *Progress on the World's Women 2000* recently reinforced the significance of these "stylized facts." This report notes that governments find it easiest to report on "funding targeted specifically to women's programmes" in the national plans of action of governments prepared after the Beijing Conference, but that these attracted a relatively low level of budgetary allocations (UNIFEM 2000:

12). The UN *Review and Appraisal of Beijing +5* notes the “absence of any discussion by governments of the comparative impact on women and men of budget items not targeted to women which represent some 95 per cent of all expenditures in most countries” (quoted in UNIFEM 2000: 110).

Initially, the coordinating women’s office and their supporting network of specialist women’s units sought assurance that agencies recognized that the unequal economic and social positions of women and men were likely to translate into unintended unequal budgetary impacts that could entrench existing gender inequalities. This argument aimed to put the onus on agencies to identify the particular gender differences relevant to their programs and budgets. The success of this approach was reflected in a number of statements and statistics in the early gender budget, papers that highlighted the existence of differential resource allocations along gender lines. For example, at the microeconomic level, the federal *Women’s Budget Statement* identified significantly lower levels of government expenditure on industry adjustment programs within the female-dominated textiles, clothing, and footwear (TCF) industries compared to the male-dominated motor vehicle industry. Women comprised 65 percent of the total employment in the TCF industries compared to the passenger motor vehicle industry, where men comprised over 80 percent of the workforce (Commonwealth of Australia 1986: 178–82). In another example, the report acknowledged that women’s working patterns contributed to women having lower levels of superannuated coverage than men even though more women than ever before were acquiring retirement income savings in the form of employer-contributed superannuation (Commonwealth of Australia 1995: 23). Women’s disadvantage was also cited at the individual program level. For example, an assessment of an Aboriginal employment training program designed to provide an equitable share of employment and training opportunities to rural and remote communities noted that the program assisted Aboriginal women at a lower rate than Aboriginal men, with only 36 percent of the program beneficiaries being women (Commonwealth of Australia 1990: 129).

Gender budget exercises also raised awareness within the bureaucracy that government resources impacted on women’s role as decision-makers in the community. The state and territory gender budget exercises analyzed the gender composition of government boards, committees, and authorities as an indicator of government equitable use of resources in empowering different groups. The data clearly showed that the numbers of women and associated resource allocations were much lower than that for men. For example, women’s representation across all government boards, committees, and statutory authorities averaged only 27 percent in Tasmania, a figure quite similar to that for other state and territory governments (Office of Status of Women, Tasmania 1997: 93). Such awareness raising led to some successful lobbying for change.

As with any gender mainstreaming measure, measuring the impact of the gender budgets in raising awareness in the broader community and on public debate proves difficult. While impossible to establish direct responsibility for raising awareness of gendered impacts of government budgets among the general public, they undoubtedly both reflected and contributed to a remarkable period in Australia's history of intense public debate on gendered aspects of policy and funding, particularly on economic policy. Women's wages, employment, education and training, aged income support, child care, and the gendered impacts of taxation and poverty traps arising out of the interaction of the tax-benefit systems were major areas of public debate during the implementation of the Australian gender budgets. It was never intended though that, with their primary focus on awareness raising within the bureaucracy, they would dominate public debate of government policy.

These examples from the Australian experience of successful awareness raising of the gendered impacts of budgets are by no means exhaustive. Although some successes appear in the published gender budget documents, of equal importance, but more diffuse, has been the increased gender awareness developing within the bureaucracy and among parliamentarians – a result of the processes that the gender budgets entailed. Those gender budget exercises, which were process oriented and engaged a significant number of people (particularly at the senior level), had a more long-lasting impact than those exercises that emphasized producing an outcome in the form of a budget document.

Nevertheless, the Australian gender budget experience also revealed some significant limitations to the process of awareness raising. These limits included the restricted range of tools departments used to assess the impact of their policies and budgets. Diane Elson has identified a range of gender-disaggregated budgetary tools of analysis, including gender-disaggregated beneficiary analysis, tax and expenditure incidence analysis, time-use analysis, and medium-term macroeconomic framework policy analysis (Diane Elson 1998; Commonwealth Secretariat 1999). In the Australian exercises, a gender-aware policy and sectoral statement was overwhelmingly the most used tool. This also meant that the "audit" and the capacity for changing outcomes occurred primarily at the micro and meso levels. There emerged political resistance to analyzing the revenue side of the budget although the Federal Treasury did compile some basic gender-disaggregated statistics on income taxpayers and referred to the potentially discriminatory impacts of the tax rebate paid mainly to men for dependent spouses. While most agencies responsible for assessments of social policy at least implicitly commented upon the implications of women's unpaid care work, economic portfolios made no attempt to include the care economy in their analyses. The growing body of international practice and research, combined with the new data from the

national time-use studies of unpaid household work now being undertaken in a growing number of countries, means that the constraints of such technical knowledge and skills do not have to be the fate of other countries embarking on a gender-sensitive budget analysis today. Overcoming the cultural and political resistance to using these tools for the purposes of mainstreaming gender in budgets, particularly by economic portfolios, is, of course, another matter. In the Australian case, “carrot and stick” incentives, along with training in gender analysis in the economic areas, would have undoubtedly assisted in facilitating the development of gender-disaggregated tools of analysis in these agencies; but these were not considered politically viable options at the time.

Accountability

The architects of the Australian gender budgets recognized that these exercises offered a means of making governments accountable for their gender equality commitments. Matching the government’s policy commitments to women and girls with actual resource allocations is one benchmark of government accountability. These exercises also have the capacity to extend existing gender accountability measures and indicators. Gender budgets provided a means of monitoring and reviewing inputs, outputs, and outcomes that would otherwise go unmonitored by traditional government budgets that focused on aggregate financial data and financial accountability. These exercises also facilitated the collection of new data with the potential to produce new assessments of progress. The information generated in the gender budget processes could be used to identify gaps in policies, programs, and resource allocations.

In summarizing the overall success in achieving this goal, we must conclude that the Australian gender budgets achieved a mixed result in relation to their potential to foster greater government accountability. A prime area of success was in developing better data and indicators of progress at the program level. In their most developed form, some of the gender budget exercises achieved a comprehensive, but basic, internal audit whereby agencies: (1) examined their stated policies and assessed their relevance for women’s social and economic status; (2) identified gender indicators of outputs and outcomes (e.g., the number of women or men beneficiaries of the program); (3) specified the resources allocated; and (4) indicated changes planned in the forthcoming year. This audit and monitoring strategy was also adopted by the Commonwealth Secretariat pilot, *Integrating Gender into Government Budgets in the Context of Economic Reform* (Budlender and Sharp 1998: 71–6). The exercises contributed in important ways to the development and use of gender-disaggregated data within government agencies. However, the commitment of agencies to continually develop the indicators waned after the first few years of

initial success. As one way to resist accountability pressures, agencies repeated information in the gender budget documents in the latter years of the exercises.

Australian gender budget exercises proved more effective as vehicles for monitoring the implementation of those policies and legislation specified in a government policy statement of women. Such an exercise has been undertaken since 1998 by the Northern Territory, where agencies were asked to report specifically on the details of the implementation of the government's policy statement on women. An example on the national scale was the federal *Women's Budget Statement's* detailed reports of the implementation of Labor's National Agenda. With Australia's active role in drafting the document, *Forward Looking Strategies*, adopted at the 1985 UN conference in Nairobi, the Australian federal government responded with the National Agenda for Women. During 1986 and 1987, an estimated 25,000 women in the community were involved in consultations across the country in developing one of the world's first action plans based on *Forward Looking Strategies* (Sawer 1990: 241). The progress reports on the National Agenda in the federal *Women's Budget Statements* from 1988–89 were of a high quality. One reason for this quality was that the National Agenda included gender equality indicators to measure women's economic and social progress. While these progress reports enhanced the accountability function of gender budgets by specifying the level of funding for the broad areas of child care, education and training, women at home, aged care, and so on, they lacked details on the budget allocation of specific programs implemented by agencies, indicating the underlying problem of ensuring accountability at the agency and program level. The 1998 Tasmanian government gender budget exercise – providing costings of police time spent in responding to domestic violence incidents as part of an analysis of progress in implementing the government's Domestic Violence Policy Statement 1994 – serves as an example of what is needed here (Office of the Status of Women, Tasmania 1998: 5).

Other efforts to ensure accountability were more problematic. Increased accountability served as the rationale for publishing gender budgets as government budget papers (e.g., the federal, South Australian, and Northern Territory Women's Budget statements). That is, they explicitly aimed to make the Treasury a partner in the process – thus paving the way for the gender budget to join the budgetary review processes. However, publishing a gender analysis in the format of a budget paper made it unattractive for women in the community to read, and thereby reduced pressure on government accountability. Femocrats responded by calling for summary papers to be circulated, highlighting the main initiatives for women in the budget. Unfortunately, this raised questions from the Treasury as to the value of publishing the fuller documentation. Another response to this problem called for the women's policy office to take responsibility for the

publication (in the cases of Victoria and Queensland). But it was difficult for women in the community to be critical of the work of the femocrats. This problem increased over time because all levels of government increasingly sought to use the gender budget as a political exercise in showcasing their action on behalf of women and girls. This is to be expected of inside government exercises, which focus on producing a public document. We have criticized this tendency elsewhere as diminishing the usefulness of gender budget documents (Sharp and Broomhill 1990).

The large number of omissions in agencies' contributions undermined accountability in key areas. Agencies did not develop an adequate analysis for many issues and it was difficult to change this situation because of the limited power of women's specialized machinery of government in budgetary policy and economic analysis. One blatant example was the limited analysis of the revenue side of the federal budget. The Treasury also avoided any systematic analysis of the equally gendered superannuated (that is, pension) taxation concessions or the problematic nature of income tax cuts when these contributed to reductions in government services used by women. Similarly, they failed to mention the Higher Education Charge, which introduced a significant user-pays element in undertaking tertiary study. The revenue-raising side of the budget has also remained an unexplored issue for state government gender budgets, even though the implications of shifting to user-pay charges for services such as water, transport, and energy have potentially important gendered implications.

Realistically, the budget and budgetary processes, in their conventional forms, offer only a limited framework for monitoring progress toward gender equality. They allocate resources on short-term criteria and often on the basis of narrow financial parameters. The Australian *Women's Budget Statements*, with their emphasis on evaluating whether policies and resource allocations were achieving longer-term goals of gender equality, fitted uneasily with the traditional budget process. The recent experience of France in implementing a gender budget reinforces this conclusion. The French initiative requires an annex to the Budget Act, presenting the monies specifically targeted to various categories of women, a catalogue of the actions taken to heighten awareness and foster gender equality, the specification of departmental gender equality guidelines, and relevant gender equality indicators. The French report to the OECD annual meeting of senior budget officials, however, cautioned against seeing the exercise as capable of evaluating the totality of government policy:

This initial budget annex on gender equality is but a starting point. The results of this ministerial scrutiny of activities do not give an accurate idea of the efforts undertaken, especially insofar as measures adopted or envisioned to reduce inequalities do not always have financial repercussions. Clearly, however, they do reveal the difficulty our

administration has in grasping and incorporating concerns over gender equality.

(OECD 2001: 2)

Furthermore, the Australian gender budget exercises tended to become a quite separate exercise each year, with little scope for systematically reviewing the progress of agencies from one year to the next. For this reason, some femocrats, after the initial achievements of the gender budgets, argued that other strategies of policy accountability need to be pursued by the central coordinating women's units – for example, by utilizing a more conventional gender audit approach that could accommodate a cross-portfolio approach of monitoring government over a longer term – and by remaining free of the vagaries of the budget cycle and processes. A New South Wales Labor government adopted this approach as an alternative to the previous gender budget approach. Budgetary public administration “reforms” such as program performance budgeting and, more recently, output budgeting, on the surface provide avenues for improved monitoring and accountability that could be incorporated into gender-sensitive budgets and cross-portfolio gender audits. In practice so far, however, the success of these reforms in Australia has been limited, because, as we argue below, administrative processes often obscure the political nature of budget decision-making.

Finally, a central factor undermining the audit objectives of Australian gender budget exercises was a marked shift in the criteria by which governments saw themselves as being held accountable. Gender equality has slipped from the public policy discourse and agenda. New versions of citizenship and economic governance have replaced gender equality. The dominant citizenship discourse emphasizes the government's obligation to women as consumers and customers. To the extent that the consumer remains central to the consolidation of market governance, it is through the individualistic, market savvy self of neoliberalism. In such a form, the economic and social are cast as antagonistic. Some describe this as the desocialization of economic governance (Wendy Larner 1997: 373). In this scenario, the challenge for gender budgets lies in finding ways to construct consumer identity in a way that forges a link between the economic and social. Similarly, at the macroeconomic level, the links between the social and the economic break down, with a separation of the macroeconomic and social goals of policy. Restructuring of the Australian economy, which began in the mid-1980s, changed the formulation of macroeconomic policy from a Keynesian expansionist strategy, underpinned by a Prices and Incomes Accord between the government and the trade unions, to a neoliberal approach rejecting the role of the social wage and nonmarket distributional strategies. Diane Elson and Nilufer Cagatay (2000) identify the lack of integration between social policy and macroeconomic policy as

being negative for gender equality. They argue that mainstream macroeconomic policies suffer from a deflationary bias, a male breadwinner bias, and a commodification bias and, further, that these biases prevent the formulation of gender equitable macroeconomic policies; these biases reflect the dominance of financial markets and rentier interest in shaping macroeconomic policy. Only by widening the policy dialogue to include the voices of civil society groups (especially women) currently excluded from macroeconomic policy formulation, will there emerge opportunities of developing alternative macroeconomic policies that integrate social policy. Toward this end, people-centered budget initiatives, such as the alternative Canadian federal budget project, and gender budgets can play key roles in facilitating a better integration of the macroeconomic and social policy domains (John Loxley 1999; Elson and Cagatay 2000). We explore this argument further below.

Changes to budgets and policy

A strength of the Australian gender budget model has been the fact that, in various ways, it succeeded in forging links with the annual budget process and with budgetary policy. These formal links to the mainstream budget process were central to the strategy whereby feminists sought to extend their political influence within the state to include economic policy concerns. Many would argue, as we have previously, that, ultimately, the success of gender budgets is contingent upon their record in changing budgetary allocations and policies in a way that promotes gender equality (Sharp and Broomhill 1990). In fact, partly because governments were primarily motivated to undertake gender budget exercises so that they could showcase their achievements for women, a large number of new initiatives relevant to women, costing millions of dollars, were produced by governments in each gender budget exercise. Some of these initiatives also reflected significant policy changes as a result of debates generated about the gender impacts of budgets. For example, policy-generated inequalities in intra-household resource allocations were addressed by replacing a tax rebate paid primarily to men for dependent spouses with a cash payment for home child care to the full-time (usually women) carers of children (Commonwealth of Australia 1993: 264). In a similar vein, the U.K. women's budget group contributed to reversing a proposed change to the tax benefit system under the new Blair government that would have shifted money from the "purse to the wallet" (Susan Himmelweit 1999).

Many such examples of direct relationships between women's budgets and changes to policies and resource allocations are hard to establish. Nevertheless, research on family policy indicates that, in the decade or so in which women's budgets were at their peak (1985–96), expenditures in areas of importance to women grew significantly. For example, federal

assistance to families with children in Australia rose by 27 percent and assistance to the aged rose by 24 percent in that period. In addition, there was a fivefold increase in child care places (50,000 to 234,000 places) for working women (Deborah Mitchell 1999: 76–8). Moreover, as the neo-liberal policy agenda took hold, gender budget exercises were used as an early warning system. In some instances, the women's policy coordinating office was able to identify in advance what areas were likely to be subject to budgetary cuts and to use the office's strategic position to argue against such cuts.

Against these successes, two factors served as major constraints on the capacity of the Australian gender budget exercises' capacity to bring about policy and budgetary changes. One was the political nature of budgetary decision-making and the other was their inability to influence macroeconomic policy effectively. First, challenging budgets requires power and the women's policy offices and their allies wielded only limited amounts. Gender budgets were successful in revealing how little was understood about how budgetary decisions were made and the related politics. The departments of Treasury/Finance perpetuated the idea that they made the critical budgetary and policy decisions. Undoubtedly, they were very influential, but the role of other less visible stakeholders, such as the budget cabinet committee and large business, were harder to ascertain and influence. Budgetary decision-making processes and the use of political power around the budget remains an area that needs further scrutiny if gender budgets are to be effective in changing budget allocations and policies.

Second, the success of gender budgets in contesting the distributive consequences of budgets was also constrained by having to take the macroeconomic framework, a framework insensitive to gender, as a given. Australian gender budget exercises did in fact establish a very important new link to budgetary policy to the extent that they often elicited a formal statement from the Treasury of the government's perception of the relationship between its budgetary policy and gender equity policies. Feminist economists have argued that it is a government's macroeconomic settings that ultimately determine how well or how badly women are effected overall by government economic policies (Sharp and Broomhill 1988: 62–6; Cagatay, Elson and Grown, 1995; Isabella Bakker 1996; Prue Hyman 1997: 142). Consequently, to force the government to make an annual statement about how they perceived their broad policies to impact women was a significant achievement in itself since it brought women's issues into an arena of discourse from which they had been systematically excluded. Not only did women previously not have a voice in the macroeconomic debate, but also the question of the impact of macroeconomic policy on women was not even regarded as worthy of comment in government budgets.

On the other hand, what successive federal *Women's Budget Statements*

revealed about macroeconomic policy approaches was that over the past decade governments have been resistant to utilizing macroeconomic policy to progress gender equity. Furthermore, the gender budget process itself has proven almost totally ineffective in influencing the general conservative direction of government macroeconomic policies. Usually, the macroeconomic link was made most explicit in the introduction or foreword to the official gender budget publication. For example, the introduction to the 1986/87 federal *Women's Budget Statement* stressed the imperatives of fiscal restraint in the context of the need for economic restructuring. It argued that women would benefit in the long run with increased economic growth and jobs. In the meantime, it assured women that the "burden of restraint" would be shared equitably (Commonwealth of Australia 1986). In subsequent *Women's Budget Statements*, the neoliberal character of the government's macroeconomic strategy became more dominant with the emphasis being on a "trickle down" of benefits to women from that particular macroeconomic strategy. Gender budgets in Australia, being inside government exercises, have not challenged the macroeconomic framework of the mainstream budget. A community-based budget project would be necessary for this to occur.

THE FUTURE OF GENDER BUDGETS

Overall, what conclusions can be drawn about the future of gender budgets in the first decade of the twenty-first century? Since gender budgets have emerged out of feminist practical politics at the national and the international levels, and as such have been an engagement between women and their allies and the state, an obvious analytical starting point for discussing the future of these exercises is to adopt a feminist political economy perspective on the state.⁵

The Australian experience in utilizing inside government models of gender budgets has reinforced the point that, as a strategy for change, gender budgets face inherently severe limitations. Feminists understand that, historically, the role of the state in relation to women's position in society has always been ambivalent, even contradictory (Sharp and Broomhill 1988). Furthermore, the Australian experience over the past decade reveals that contesting the state's economic policies at a time of economic restructuring presents a particularly difficult task for feminists. The current political climate in Australia does not support an "inside government" gender budget exercise, particularly at the federal level. The conservative Liberal-National Party government in 1996 downgraded its commitment to the United Nations Convention for the Elimination of Discrimination Against Women (CEDAW). These directions reflect the neoliberal policy shift that has occurred in Australia. Such a policy discourse and approach to governance has made any attempt to revitalize

gender budgets a difficult strategy to pursue as the space for women's economic contestation has shrunk dramatically. The hegemonic domination of all political discourse by economic rationalism has resulted in "the radical redrawing of the boundaries among the public sphere, the market, and the home" that totally undermined and eroded the spaces available within the structures of the state to contest economic policy decision-making (Janine Brodie 1994: 7).

On the positive side, however, some feminist policy machinery has survived even within the context of conservative government, economic restructuring, and neoliberalism. Furthermore, there is a renewal of interest in "outside government" gender-sensitive budgets. During the 1999 Victorian election, feminist researchers audited the government's expenditure for its social dividend; they examined how the benefits of growth translated into key areas of social expenditure including education, health, welfare, and community services, areas of expenditure vital for gender equality (Linda Hancock and Sally Cowling 1999). This formed part of a general critique of the conservative government's policy approach, resulting in the government losing the election. An important, and perhaps optimistic, sign also is the recent return to office of several social democratic governments in Australia. Therefore, the possible re-establishment, in some form, of gender budgets might be seen as a realistic goal.

However, the ability of a new generation of gender budgets to advance gender equality remains problematic unless they find new means and spaces within the structures of the state genuinely to contest economic policy. Otherwise, their function might be written off as primarily advertising the new government's more glossy achievements in relation to women, without seriously challenging the adverse policies still likely implemented under the influence of restructuring and neoliberalism. Even within a previously more favorable economic and ideological climate, gender budgets struggled with major political and administrative problems including the narrowness of the budgetary process and an all-pervasive gender-biased set of economic policy-making assumptions. The emergence of neoliberal discourse has introduced an increasingly strong ideological bias against most forms of government intervention and has driven a wedge between the economic and social spheres of policy. This has resulted in the challenges for gender budgets becoming larger rather than smaller.

In this context, it is interesting to reflect briefly on the future of other forms of gender budgets that are emerging internationally, and on their implications for Australia. The community-based Canadian alternative federal budget approach may offer another pathway for feminists in a neoliberal environment (Loxley 1999; Elson and Cagatay 2000: 1359). The closure of available spaces for contestation within the state may necessitate a more broadly based economic strategy by feminists. Similarly, Australian feminists also can learn not only from the lessons of the Australian gender

budget experience, but also from the previously mentioned new examples being developed worldwide. These new international models have the advantage of drawing on the achievements and the lessons of the Australian exercise. For example, feminists involved in the development of gender budgets are now benefiting from recent significant developments in the feminist economic literature on engendering macroeconomics. Feminist economists across a range of countries are now developing the sort of fundamental critique of mainstream macroeconomic policy approaches that have been the missing essential ingredients in any successful challenge to gender-biased government budgetary policies (World Development *Special Issue* 2000; Elson 1997; Bakker 1996).

There remains considerable scope to refine the analysis provided by gender budgets in Australia. An immediate task in Australia is to draw on the developments in feminist economic analyses over the past decade, including that of the household, tax-benefit systems, unpaid work, care work, and economic institutions, to provide a more effective and thorough gender analysis. An agenda also needs to be established to apply the emerging feminist critique of macroeconomic policy approaches to current neoliberal state and federal government policies. However, budgets are fundamentally political exercises. Politically, the task involves nurturing the remaining influence feminists still have within the structures of the state while building stronger commitment and support within the community for developing economic policies that radically address the challenging task of transforming gender relations in Australian society.

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NOTES

- ¹ A similar emphasis on developing political alliances has taken place with South African women's budget initiative prior to, and after, its implementation in 1995. While the South African exercise is essentially an "outside government" or "community-based" exercise its effectiveness has been related to getting the support of the Joint Standing Committee on Finance of the South African Parliament, women politicians and key heads of government agencies.
- ² Sawyer (1999) also provides a diagrammatic representation of the Australian federal government's women's policy machinery and the impact of cutbacks in government funding under the Liberal National Party coalition government on these structures. In her 1990 book she outlines in detail the development of the women's policy machinery at both the federal and state levels of government in Australia.

- ³ See Budlender *et al.* (1998: 57) and United Nations Development Fund for Women (2000: 116–17) for a diagrammatic representation of this conceptual framework.
- ⁴ The South African women’s budget initiative also adopted this total expenditure framework. It was found, however, that the relative ease in which the gender composition of employment in the public service can be analysed was in danger of taking the focus away from the task of the much more difficult analysis of the impact of sectoral policies and budgets on the community. The solution developed was to get this potentially distracting matter out of the way, but not by excluding it as in the case of the Australian federal government women’s budget. The South African Women’s Budget analyzed public sector employment as a whole and separately from the activities of individual departments or portfolios (Debbie Budlender 2000: 1368).
- ⁵ For a neoclassical feminist theory of the state using public choice theory see Barbara Krug and Irene van Staveren in ‘Gender Audit: Whim or Voice’, *Public Finance and Management* (http://www.spaef.com/PFM_PUB/) (forthcoming), which is discussed in Sharp (2001).

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