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# Government Responses to the Recommendations of

## PUBLIC ACCOUNTS AND ESTIMATES COMMITTEE'S

### Report for the PAEC Inquiry into Gender Responsive Budgeting

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DEPARTMENT OF TREASURY AND FINANCE

Pursuant to Section 36 of the *Parliamentary Committees Act 2003*, this paper provides a response to the recommendations contained in the Public Accounts and Estimates Committee's (PAEC) report for the PAEC Inquiry into Gender Responsive Budgeting.

**Guide for Readers** - Following is the explanation of the format of this paper.

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PAEC Recommendation	Response	Action Taken to Date and Commitment to Further Action

Row 1: Indicates the title of this paper.

Row 2: Indicates the number and topic of the response to the PAEC recommendations.

Column 1: Contains the PAEC's recommendations as published in its [report number].

Column 2: Indicates the Government's response to each recommendation:

**Support** – Commitments to further action should include target timeframes, where possible.

**Under review** – Details of the nature of the review should be provided as well as target timeframes, where appropriate.

**Not support** – Must be accompanied by an explanation.

Column 3: Provides an explanation of the Government's position on the recommendation; indicates the actions that have been taken to date, relevant to the implementation of the recommendation; and outlines commitment to further action, relevant to the implementation of the recommendation.

PAEC Recommendation	Response	Action Taken to Date and Commitment to Further Action
<p><b>RECOMMENDATION 1:</b></p> <p>The Victorian Government fully define all targets relating to the <i>Safe and Strong: A Victorian Gender Equality Strategy</i>.</p>	<p><b>Support</b></p>	<p><i>Safe and Strong: A Victorian Gender Equality Strategy</i> ended in 2021 and the Government is developing an updated strategy. The Government will update the Refreshed Gender Equality Outcomes Framework following the release of the new strategy.</p>
<p><b>RECOMMENDATION 2:</b></p> <p>The <i>Safe and Strong: A Victorian Gender Equality Strategy</i> include details about how the Strategy's targets are linked to the outcomes achieved against departmental gender equality performance measures.</p>	<p><b>Support in principle</b></p>	<p>The Gender Equality Strategy is a Whole of Victorian Government (WoVG) strategy, with relevant departments leading on actions and targets that fall within their portfolio responsibility. The Government will update the 2019 Refreshed Gender Equality Outcomes Framework following the release of the new strategy. As gender responsive budgeting is further embedded, the Government will consider options to align with departmental performance frameworks.</p>
<p><b>RECOMMENDATION 3:</b></p> <p>The <i>Safe and Strong: A Victorian Gender Equality Strategy</i> clearly define the roles and responsibilities of all the stakeholders involved in Gender Responsive Budgeting and the processes that must be followed.</p>	<p><b>Support in principle</b></p>	<p>The Government supports this recommendation in principle. While the Government supports documenting the roles, responsibilities and processes associated with Gender Responsive Budgeting (GRB), the Government will consider the most appropriate document to support these definitions and mechanisms to give them force. For example, it may be more appropriate to use the <i>Resource Management Framework</i> (RMF), which is mandated through the Standing Directions of the Assistant Treasurer, issued under Section 8 of the <i>Financial Management Act 1994</i>.</p>

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<p><b>RECOMMENDATION 4:</b></p> <p>The Victorian Government, the Department of Treasury and Finance and public administrative institutions provide a high-level commitment to Gender Responsive Budgeting (GRB) through legislative change, placing requirements on future governments to administer and continue GRB policies and processes.</p>	<p><b>Support</b></p>	<p>The <i>2022-23 Budget</i> allocated funding of \$1.1 million for one year to embed GRB in legislation.</p>
<p><b>RECOMMENDATION 5:</b></p> <p>The Victorian Government consider the establishment of an independent Gender Equality Budget Group to undertake an annual gender equality needs assessment of government initiatives.</p>	<p><b>Support in principle</b></p>	<p>The Government will undertake further consultation and analysis on the scope, composition, and role of an independent Gender Equality Budget Group.</p>

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<p><b>RECOMMENDATION 6:</b></p> <p>The Department of Treasury and Finance set a timeframe to perform and make public a gender budget baseline analysis of all existing expenditure and revenue budget initiatives. The analysis should occur at regular intervals in the future and assess how government funding allocations contribute to gender equality and be used to guide future spending decisions that address gender equality gaps.</p>	<p><b>Support in principle</b></p>	<p>A baseline analysis of all existing expenditure and revenue initiatives is a significant and resource intensive task. The Government is considering ways in which to address this recommendation, for example by conducting a series of rolling analyses over a number of years. Implementing Recommendation 7 will also contribute to developing an understanding of how existing expenditure and revenue initiatives contribute to gender equality.</p>
<p><b>RECOMMENDATION 7:</b></p> <p>The Department of Treasury and Finance apply a gender dimension in future spending reviews.</p>	<p><b>Support</b></p>	<p>As part of setting the Terms of Reference and Scope of spending reviews, DTF will include, where feasible, a requirement for analysis of the gender impacts of the review recommendations.</p>
<p><b>RECOMMENDATION 8:</b></p> <p>The Victorian State Budget Papers or Gender Equality Budget Statement include gender impact analysis details for all budget initiatives.</p>	<p><b>Support in principle</b></p>	<p>The Government has, and will, continue to publish more information about the gender impacts of initiatives. The Government is developing options for how this can evolve over time to a more detailed presentation as GRB capability matures across the Victorian Public Service.</p> <p>Publishing gender impact analysis details for all initiatives would add considerably to the size and complexity of the budget papers, which would not necessarily translate to improved accessibility and understanding for the public.</p>

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<p><b>RECOMMENDATION 9:</b></p> <p>Victorian Government departments and agencies publish in their annual reports the gender equality objectives, targets, indicators and other set criteria that result from undertaking gender impact assessments.</p>	<p><b>Support in principle</b></p>	<p>The Government supports this recommendation in principle and will consider further a range of reporting obligations, such as those already in place under the <i>Gender Equality Act 2020</i>, to ensure departments and agencies are transparent about their objectives, targets, indicators and other set criteria resulting from gender impact assessments and report on these in the most appropriate publication.</p>
<p><b>RECOMMENDATION 10:</b></p> <p>The Victorian Government incorporate a gender perspective into the review processes of the High Value High Risk Project Assurance Framework and other economic analysis of major investment proposals.</p>	<p><b>Support</b></p>	<p>The <i>2022-23 Budget</i> process incorporated gender considerations through updates to a range of budget templates and guidance documents which were supported by the Commission for Gender Equality in the Public Sector Guidance notes and Gender Impact Assessment (GIA) toolkits. These updates will be maintained in future budget processes, including the requirement to attach a copy of the GIA as part of the business case.</p> <p>The Gateway Review Process examines High Value High Risk programs and projects at key decision points in the project lifecycle. Gateway Review 2 considers the business case. To reflect the updated business case templates and support the incorporation of gender perspectives, Gateway guidance material will be updated to reflect GIA requirements as part of best practice.</p>
<p><b>RECOMMENDATION 11:</b></p> <p>The Victorian Government outline the gender equality impacts of government policies and the overall Budget, including revenue and expenditure initiatives, in its Gender Equality Budget Statement.</p>	<p><b>Support in principle</b></p>	<p>The Government will continue to publish the Gender Equality Budget Statement which outlines initiatives focused on improving outcomes for women, and will continue to increase the information published on the gender impacts of the overall budget and of government policies. Each year the content of the statement will be reviewed with a view to continually enhancing and improving the provision of information relating to the gender impacts of the overall budget and specific policy decisions. As outlined in the response to Recommendation 8, the content will continue to evolve over time as GRB capability matures across the Victorian Public Sector.</p>

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<p><b>RECOMMENDATION 12:</b></p> <p>Victoria's Gender Equality Budget Statement provide a detailed assessment of the Government's progress in implementing the budgetary components of the <i>Safe and Strong: A Victorian Gender Equality Strategy</i>.</p>	<p><b>Support</b></p>	<p>The Government supports this recommendation and will provide progress updates of funded initiatives under the Gender Equality Strategy in future Gender Equality Budget Statements to ensure greater transparency and accountability of public funds as well as providing useful information on progress towards achieving gender equality outcomes.</p>
<p><b>RECOMMENDATION 13:</b></p> <p>Victoria's Gender Equality Budget Statement report on the implementation of Gender Responsive Budgeting and the achievement of gender equality outcomes against objectives, targets and indicators linked to the <i>Safe and Strong: A Victorian Gender Equality Strategy</i>.</p>	<p><b>Support in principle</b></p>	<p>The Government will continue to publish the Gender Equality Budget Statement which outlines initiatives focused on improving outcomes for women. Each year the content of the budget paper will be reviewed with a view to continually enhancing and improving the provision of information relating to the gender impacts of the overall budget and specific policy decisions.</p> <p>The Government will release an updated strategy and will update the 2019 Refreshed Gender Equality Outcomes Framework following release of the new strategy.</p>
<p><b>RECOMMENDATION 14:</b></p> <p>The Victorian Government engage with the proposed independent Gender Equality Budget Group to support the design and implementation of Gender Responsive Budgeting across the budget cycle.</p>	<p><b>Support in principle</b></p>	<p>The Government supports this recommendation in principle, noting that this recommendation is partially acquitted as the first year of GRB has already been delivered. The GRB implementation plan was informed by a literature review, including a review of the submissions to the PAEC Inquiry in particular, and consultation with a number of external experts. Therefore, many of these considerations are already incorporated in the current implementation approach.</p>

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<p><b>RECOMMENDATION 15:</b></p> <p>The Gender Responsive Budgeting Unit undertake a training needs assessment to obtain information about the level of Gender Responsive Budgeting (GRB) knowledge and skills across the public sector and use the learnings of this assessment to establish a tailored and formalised GRB training plan.</p>	<p><b>Support</b></p>	<p>Given the interaction between GRB and the requirements of the <i>Gender Equality Act 2020</i>, the Government has requested that DTF with the support of the Commission for Gender Equality in the Public Sector (CGEPS) work together to assess the training needs of departments and establish a training plan, by December 2022. To the extent possible, the training plan will build upon tools and processes already put in place to ensure efficient and compatible design and delivery.</p>
<p><b>RECOMMENDATION 16:</b></p> <p>The Department of Treasury and Finance publish quality performance measures in the Victorian State Budget Papers to assess the outcomes of the services provided by the Commission for Gender Equality in the Public Sector and the Gender Responsive Budgeting Unit.</p>	<p><b>Support in principle</b></p>	<p>The Government will publish metrics associated with the implementation of GRB and the outcomes of services provided by the GRB unit and CGEPS. The most appropriate vehicle for publication of this information will be considered, for example Departmental annual reports or web sites may be more relevant compared to budget papers given that the Gender Equality Budget Statement focuses on services to the public rather than internal public service activities or implementation details.</p>

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<p><b>RECOMMENDATION 17:</b></p> <p>The Victorian Government include in <i>Safe and Strong: A Victorian Gender Equality Strategy</i> a training and capacity development plan for public servants across all departments to raise awareness and facilitate a supportive culture for Gender Responsive Budgeting.</p>	<p><b>Support in principle</b></p>	<p>The Government supports this recommendation in principle. The Government will consider a suitable location to publish a GRB training and capacity development plan, noting that Victoria’s Gender Equality Strategy may not be the most appropriate location for this information.</p> <p>The Government is committed to improving awareness of the GRB process across departments and agencies to create a supportive culture and to facilitate a better understanding of GRB and how it will improve gender equality in Victoria.</p>
<p><b>RECOMMENDATION 18:</b></p> <p>The Department of Treasury and Finance’s post-implementation review of Gender Responsive Budgeting processes include information on the extent to which intended outcomes and impacts of policies targeting gender or gender equality have been achieved.</p>	<p><b>Support in principle</b></p>	<p>While the Government supports understanding the outcomes and impacts of programs targeting gender or gender equality, policies and programs targeting gender and gender equality generally take time to demonstrate a measurable change in outcomes and impacts. This can be in the order of years, so such an evaluation will not be possible at the time the initial post implementation review of GRB is undertaken in 2022-23. However, the Government will incorporate a requirement to consider impacts and outcomes for gender equality into lapsing program evaluation requirements in the Resource Management Framework to apply to policies and programs targeting gender and gender equality, and assess options for inclusion in other reporting requirements including as part of reporting progress in implementing the budgetary components of the next Gender Equality Strategy.</p>
<p><b>RECOMMENDATION 19:</b></p> <p>The Department of Treasury and Finance publicly release the key findings of their post-implementation review of Gender Responsive Budgeting processes.</p>	<p><b>Support</b></p>	<p>DTF will report the results of the post implementation review to the Treasurer, and key findings will be included in the Gender Equality Budget Statement.</p>



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<p><b>RECOMMENDATION 20:</b></p> <p>The Victorian Government perform an audit of existing sex disaggregated data to establish a baseline understanding of the gender disaggregated data that is currently available.</p>	<p><b>Support</b></p>	<p>The Government will incorporate these considerations into the Whole of Government Data Strategy currently being developed, including an implementation plan and an action to address any gaps.</p>
<p><b>RECOMMENDATION 21:</b></p> <p>The Victorian Government use the results of the audit of existing sex disaggregated data to develop a sex disaggregated data action plan to address any gaps that are identified.</p>	<p><b>Support</b></p>	<p>The Government will incorporate these considerations into the Whole of Government Data Strategy currently being developed, including an implementation plan and an action to address any gaps.</p>
<p><b>RECOMMENDATION 22:</b></p> <p>The Victorian Government publish gender equality targets and indicators in the State Budget Papers or Gender Equality Budget Statement and track outcomes in departmental annual reports.</p>	<p><b>Support in principle</b></p>	<p>The Government is currently developing a renewed Gender Equality Strategy and will update the 2019 Refreshed Gender Equality Outcomes Framework following its release.</p>

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<p><b>RECOMMENDATION 23:</b></p> <p>The Department of Treasury and Finance include performance measures in the next Budget to assess the progress of the implementation of Gender Responsive Budgeting in Victoria and the gender equality outcomes achieved.</p>	<p><b>Support in principle</b></p>	<p>The two-year implementation of GRB includes the development of a methodology to monitor gender equality outcomes over time, and to understand the impact of Government resourcing decision on gender equality. While the Government supports the use of appropriate performance measures and how to track gender equality outcomes, a decision is yet to be made on the most appropriate place in which to publish these.</p>