



HOUSE OF COMMONS
CANADA

**TOWARDS GENDER RESPONSIVE BUDGETING:
RISING TO THE CHALLENGE OF ACHIEVING
GENDER EQUALITY**

**Report of the Standing Committee on
the Status of Women**

**Yasmin Ratansi, MP
Chair**

JUNE 2008

39th PARLIAMENT, 2nd SESSION

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has the honour to present its

ELEVENTH REPORT

Pursuant to its mandate under Standing Order 108(2), the Committee has studied Gender Budgets and has agreed to report the following:

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ACKNOWLEDGEMENTS

The Standing Committee on the Status of Women wishes to publicly acknowledge the particular assistance of three witnesses who devoted extra time and energy in assisting the Committee with its study on gender responsive budgets:

Professor Kathleen Lahey

Ms. Nancy Peckford

Ms. Armine Yalnizyan

CHAPTER I. INTRODUCTION

Insufficient attention to gender analysis has meant that women's contributions and concerns remain too often ignored in economic structures, such as financial markets and institutions, labour markets, economics as an academic discipline, economic and social infrastructure, taxation and social security systems, as well as in families and households. As a result, many policies and programmes may continue to contribute to inequalities between women and men. Where progress has been made in integrating gender perspectives, programme and policy effectiveness has also been enhanced.

Beijing Declaration and Platform for Action, September 15, 1995¹

A. The Committee's Decision and Process

Concerned with achieving gender equality in Canada and committed to improving women's economic security, the Standing Committee on the Status of Women adopted a motion to begin its study on gender budgets² on November 19, 2007. As a preliminary step, the Committee held four information sessions with international and national experts to determine the scope of its study.

Based on the evidence gathered during these initial meetings, the Committee organized its program of work into two phases. During the first phase, the Committee held several meetings to examine gender-based analysis (GBA) in the federal government, and areas of flexibility and constraint with respect to including gender as a variable in the budget process. This phase included a gender-based analysis of recent federal budgets and assessment of Finance Canada's approach to integrating gender-based analysis into its work. The second phase of the Committee's study focused on structures, processes

1 United Nations, *The Beijing Declaration and the Platform for Action*, Fourth World Conference on Women, Beijing, China, September 1995, section F(157).

2 Henceforth, the report will use the term "gender responsive budgets" instead of "gender budgets". The term "gender responsive budget" reflects the Committee's approach to integrating gender into the budgetary process and into the federal government's spending and taxation policies.

and tools to enhance progress towards gender responsive budgets. The Committee heard testimony on international experiences in implementing gender budgets, legislative frameworks and mandates, accountability and reporting structures, and data gathering initiatives.

The Committee convened nineteen meetings with witnesses on the topic of gender budgets from November 2007 to May 2008, and now reports on its findings.

B. The Context of the Study

Since its inception, the Committee has been concerned with improving the status of Canadian women. It has addressed the inequalities that women in Canada experience in their daily lives and has urged the federal government to correct these inequalities. In its 2005 report, *Gender-Based Analysis: Building Blocks for Success*, the Committee recognized that a dual approach was needed to tackle these gender inequalities. This approach entailed “developing policies, programs and legislation that are women-specific as well as ensuring that legislation, programs and policies, which are not specifically targeted for women, do not inadvertently maintain or exacerbate any equality gap.”³ Accountability mechanisms within departments and central agencies were examined as part of the Committee’s study on gender-based analysis in the federal government.

In addition, the Committee has closely examined why many Canadian women continue to experience economic insecurity. In its 2007 report, *Improving the Economic Security of Women: Time to Act*, the Committee’s conclusions indicated that the federal government has an important role to play in improving women’s incomes and in developing solutions that address women’s unpaid work.

3 Standing Committee on the Status of Women, *Gender-Based Analysis: Building Blocks for Success*, April 2005, p. 1.

In this study on gender responsive budgets, the Committee continues with its commitment to pursue gender equality and women's economic security. The Committee recognizes that federal spending and taxation decisions have a differential impact on men and women. The Committee believes that the federal government has historically been, and continues to be, the key driver in achieving gender equality, and that gender equality can be attained if the federal government commits to setting objectives that are linked to government spending and taxation policies. To achieve this, the federal government will need to maintain the dual approach that was described above. As well, the federal government has to be cognizant that many women continue to face economic insecurity in their everyday lives due to their income levels and the amount of unpaid work that they perform.

CHAPTER II. THE CONTEXT FOR GENDER RESPONSIVE BUDGETING

Women are half of the nation's electorate and we make up almost half of the nation's taxpayers, up from just 30% a generation ago. At last count, we paid \$42 billion in personal income taxes alone, and that amount keeps rising. We are a big constituency and we deserve a respected and equal place in every budget that every government in this nation prepares.⁴

This chapter provides background information to help situate gender responsive budgeting within Canada's international and national commitments to gender equality. It begins with an overview of statistical data that the Committee heard on the status of women in Canada today. The chapter then explains how gender-based analysis and gender responsive budgets contribute to attaining the goal of gender equality. The Committee recognizes that Canada's international obligations must be considered in any discussion relating to the implementation of gender responsive budgets.

A. The Status of Women in Canada: A Brief Overview

Although the status of women has greatly improved in Canada in the last fifty years, witnesses informed the Committee that they are concerned with the deterioration of Canada's international gender gap rankings.

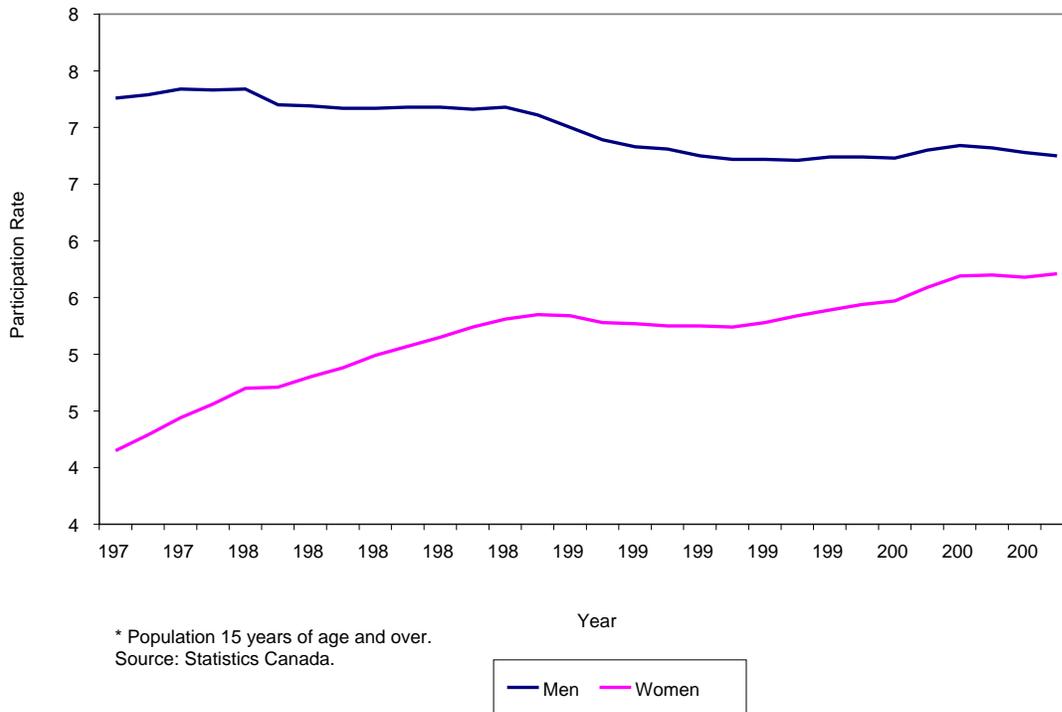
Since the late 1990s, Canada has lost its renowned spot as number one in both the human development index and the gender development index in the UN human development reports. It has been falling every year since then in its ratings, particularly in relation to women. It has most recently fallen down to number seven in the world from number one in just a few short years.

4 Armine Yalnizyan, Senior Economist, Canadian Centre for Policy Alternatives, *FEWO Evidence*, 13 March 2008 (0915).

A new set of indicators that puts more emphasis on the economic functioning of the different indicators ranked Canada, in terms of the gender gap between women and men in 2006, at number 14, and in 2007, at number 18. So things are moving backwards for women in Canada in hard dollars and cents.⁵

The Committee recognizes that women have improved their labour market participation as well as their level of educational attainment. For example, the participation rate⁶ of the Canadian population to the labour market has significantly evolved with respect to gender over the last three decades. Figure 1 provides a graphical representation of such evolution. From a low of 46.5% in 1977, women's participation rate to the Canadian labour market increased to 62.1% in 2006. Men's participation rate, however, decreased slightly from 77.6% to 72.5% between 1977 and 2006.

Figure 1: Participation Rate in the Canadian Labour Market by Sex, 1977 to 2006

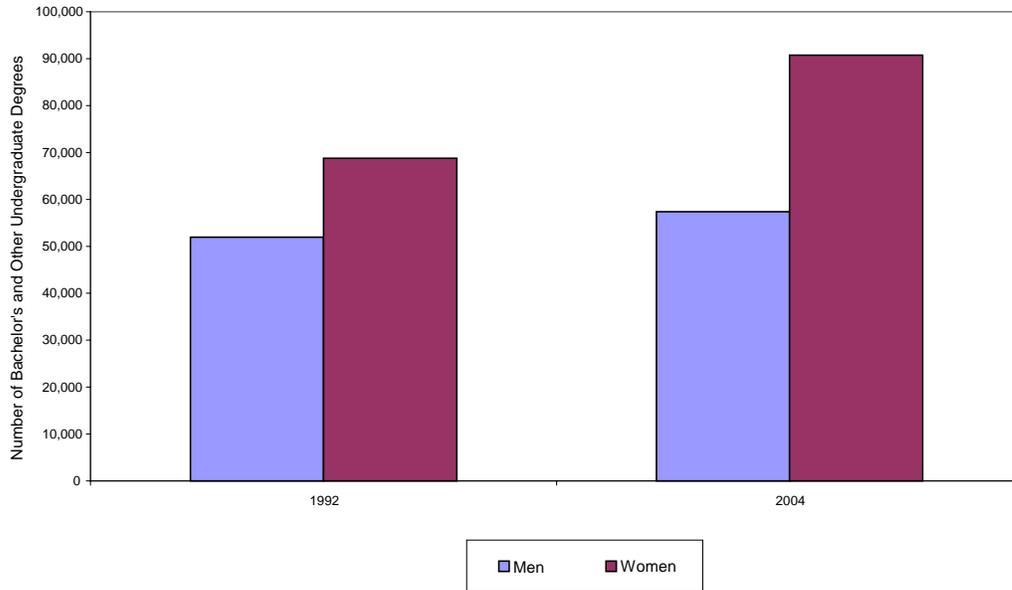


5 Kathleen Lahey, Professor, Institute of Women's Studies, Queen's University, *FEWO Evidence*, 28 November 2007 (1540).

6 The participation rate for a particular group (age, sex, marital status, geographic area, etc.) is the total labour force in that group, expressed as a percentage of the population 15 years of age and over, in that group.

Furthermore, the educational attainment of women relative to men has significantly improved over the last few decades. Figure 2 provides a graphical comparison of the number of bachelor's and undergraduate degrees obtained by men and women in 2004 relative to 1992.

Figure 2: Number of Bachelor's and Other Undergraduate Degrees by Sex, 1992 and 2004



* Bachelor's and other undergraduate degrees includes bachelor's degrees, first professional degrees and applied degrees.
Source: Statistics Canada.

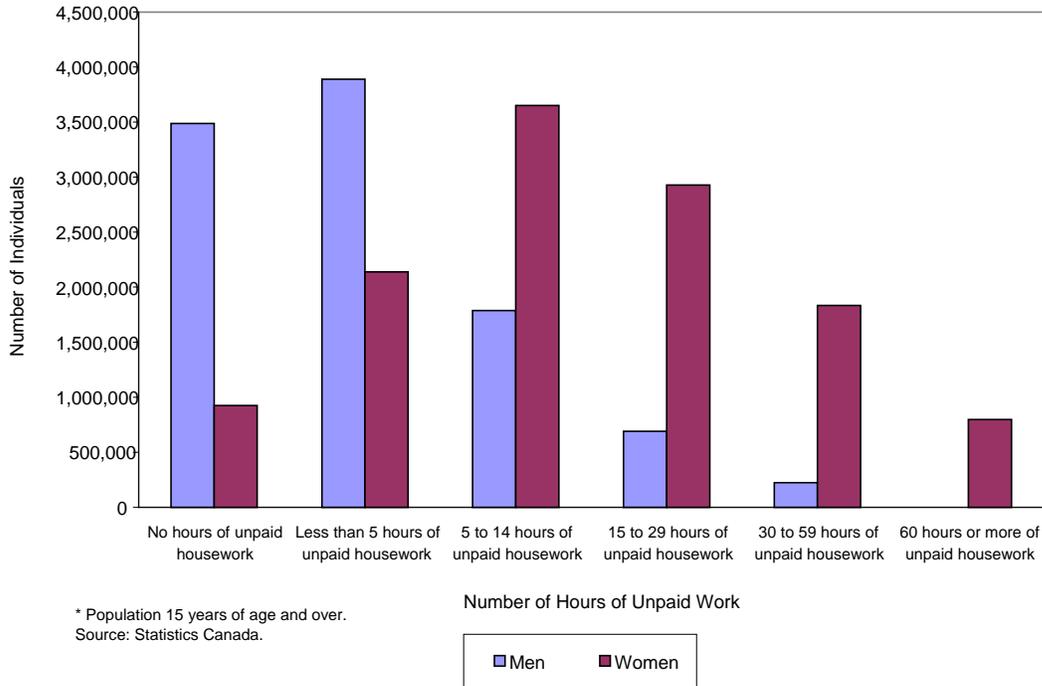
Nonetheless, the Committee is concerned with the gender inequalities that persist in Canadian society. Witnesses provided the Committee with national statistics and indicators that demonstrate Canada's gender inequalities. For example, Professor Kathleen Lahey from Queen's University indicated that the data demonstrate that women continue to do most of the unpaid work:

Women do more work than men do in this economy, but men have the lion's share of the paid work, and women have the lion's share of the unpaid work. One of the goals of gender equality is to bring those into line. It's not just to give

women as much income as men. It's to also make sure that women do a better mix of paid and unpaid work and that men do a better mix of paid and unpaid work, so that the population as a whole becomes healthier and more productive.⁷

As can be seen from Figure 3, the number of women performing five hours of unpaid housework and more during the week is considerably higher compared to men.

Figure 3: Number of Individuals*, by Number of Hours Spent Doing Unpaid Housework and by Sex, 2001



The Committee also heard that the income wage gap between women and men continues to exist in Canada at about 30%:

In terms of the income wage gap, it hasn't really changed over the last seven, eight, nine years. It's remained at about 30%, and doesn't seem to be changing.⁸

7 Kathleen Lahey, Professor, Institute of Women's Studies, Queens University, *FEWO Evidence*, 1 April 2008 (1020).

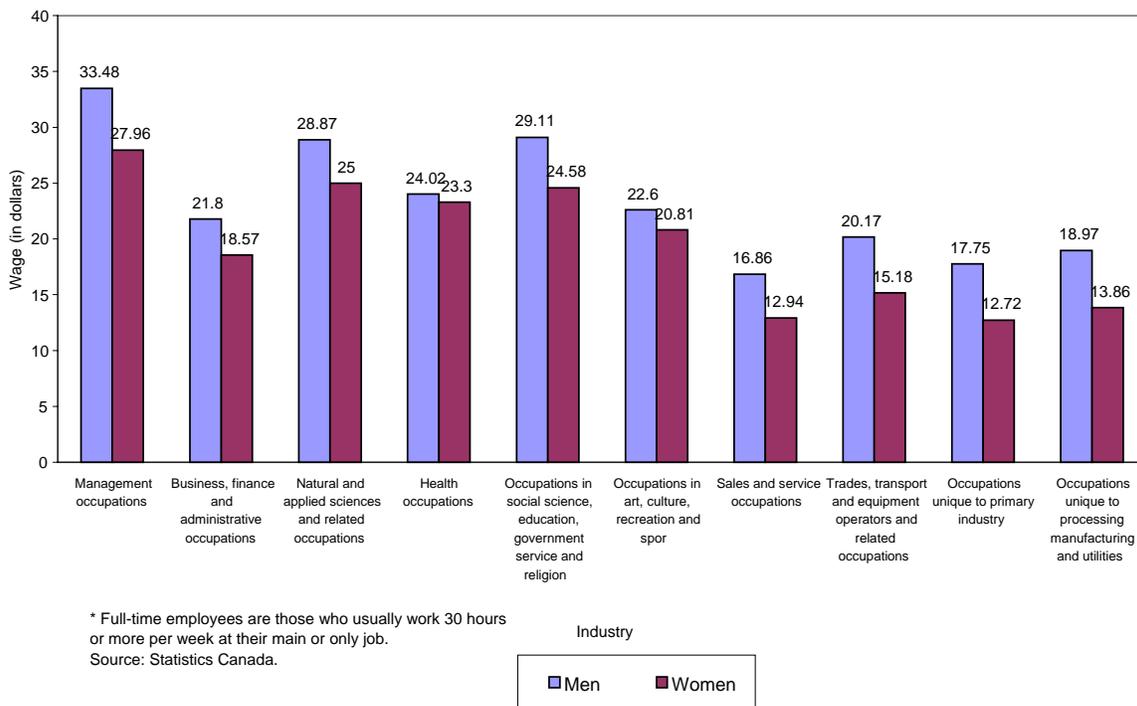
8 Heather Dryburgh, Chief of the General Social Survey, Social and Aboriginal Statistics Division, Statistics Canada, *FEWO Evidence*, 17 April 2008 (1020).

Statistics Canada officials informed the Committee that the income wage gap even exists for young women:

Recent analysis, looking at the wage gap for young women—thinking that maybe the baby boomers still going through are having a negative impact—finds that even amongst young women who are highly educated, there's still a 20% gap. It's probably related to occupational segregation: women are in jobs where the real wage isn't improving, where the men are in jobs where it is.⁹

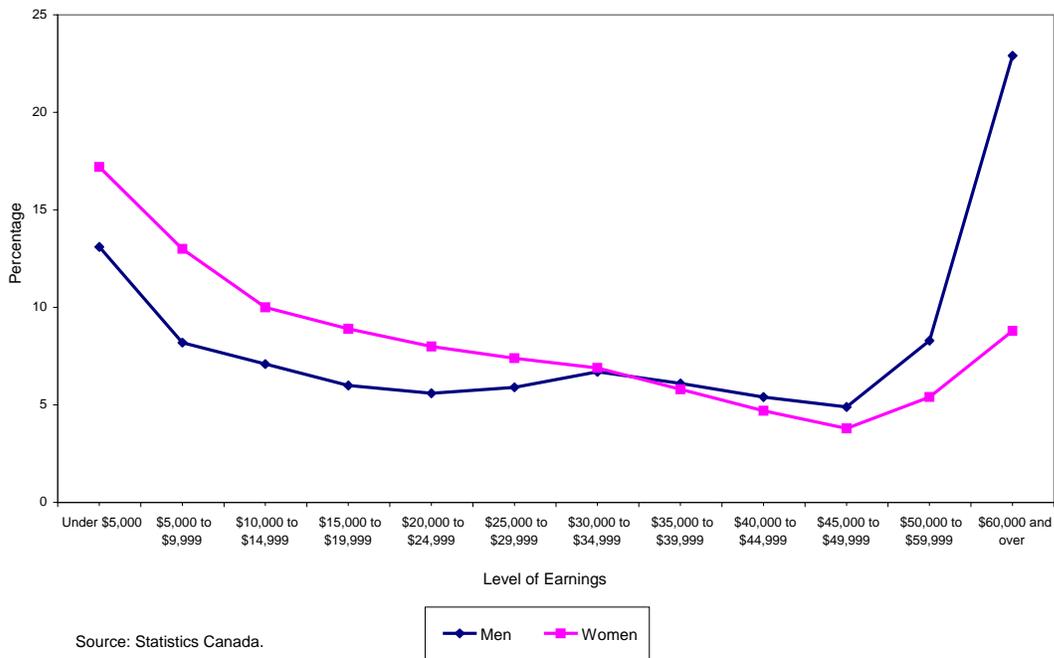
As Figure 4 demonstrates, the wage gap between men and women in full-time employment is significant, although the magnitude of such difference varies considerably by type of work performed. It presents wages of full-time employees by type of work performed for 2006.

Figure 4: Wages of Full-time Employees*, by Type of Work and Sex, 2006



A distribution of earnings¹⁰ by sex is a graphical representation of the percentage of men and women at each level of earnings. As can be seen from Figure 5, the percentage of women is higher than the percentage of men for all earnings below the \$30,000 to \$34,999 earnings level, at which point both distributions intersect. For all level of earnings above the intersection point, the percentage of men becomes higher than that of women.

Figure 5: Distribution of Earnings, by Sex, 2005 Constant Dollars



The Committee heard repeatedly that women’s incomes fall into the bottom tax income brackets. As Table 1 demonstrates, 68% of women, as compared to 49% of men, have taxable income of less than \$40,000.

10 This includes earnings from both paid employment (wages and salaries) and self-employment.

Table 1: Taxable Incomes of Men and Women, 2005¹¹

Income	Men	Women	Total	% Men	% Women	% Total
Less than \$10,000	217,160	263,410	480,570	2.50%	3.50%	3.00%
Less than \$15,000	694,340	978,010	1,672,350	8.00%	13.10%	10.30%
Less than \$20,000	1,381,430	1,991,110	3,372,540	15.90%	26.60%	20.90%
Less than \$30,000	2,860,670	3,704,450	6,565,120	32.90%	49.50%	40.60%
Less than \$40,000	4,294,250	5,075,170	9,369,420	49.40%	67.80%	57.90%
Over \$100,000	655,590	190,960	846,550	7.50%	2.60%	5.20%
All Taxable Returns	8,686,860	7,485,810	16,172,670	100%	100%	100%

Finally, the Committee notes that women continue to be heavily under-represented in positions of power within federal, provincial and territorial governments. The following table demonstrates the representation of female parliamentarians in the House of Commons and the Senate as of May 1, 2008.

Table 2: Representation of Female Parliamentarians in Canada, May 2008

Chamber	Total number of parliamentarians	Total number of female parliamentarians	Percentage of female parliamentarians
House of Commons	305	67	22%
Senate	91	36	40%

At the time this report was being prepared, there were seven female ministers in the federal Cabinet, representing approximately 22% of the total number of Cabinet ministers.

B. Canada's International Obligations

The Committee heard from several witnesses that Canada's approach to achieving gender equality and to developing gender responsive budgets must be addressed in the

11 Armine Yalnizyan, *Budget 2008: What's In It for Women?*, Canadian Centre for Policy Alternatives, March 2008, p. 14.

context of whether it is meeting its international obligations under the United Nations (UN) *Convention on the Elimination of All Forms of Discrimination Against Women* (CEDAW) and under the Beijing Declaration and Platform for Action.

CEDAW was adopted by the UN General Assembly in 1979, and is often described as an international bill of rights for women. When Canada ratified the Convention in 1981, it committed itself to setting up an agenda for national action to end discrimination against women. The UN Expert Committee on the Elimination of All Forms of Discrimination Against Women, which was established in 1982, has reported on Canada's compliance with CEDAW and made several recommendations. Nancy Peckford, Program Director with the Canadian Feminist Alliance for International Action (FAFIA), encouraged the Committee to consider these recommendations as part of the implementation of a gender responsive budget initiative:

[O]ne of the other purposes of doing gender budgeting is to help countries reconcile international commitments with domestic realities. One of the best ways Canada could do this is to look at the recommendations that came from the UN Committee on the Elimination of Discrimination Against Women back in 2003. There is a set of recommendations on the table that deal with a range of women's realities, whether it be affordable housing, poverty, employment, child care, discrimination against aboriginal women, or other matters.¹²

Canada's international obligations also flow from its adoption of the Beijing Declaration and Platform for Action. In 1995, the Fourth UN World Conference on Women was held in Beijing, China, where UN Member States, including Canada, adopted the Beijing Declaration and Platform for Action. Since its adoption, member states have participated in five year reviews and appraisal of commitments made to gender equality. Canada took part in the Beijing +5 and +10 in 2000 and 2005 respectively.¹³ The Beijing Declaration and Platform for Action identified strategic objectives and actions in 12 critical areas of concern including poverty, education and training, health, violence against women, armed conflict, economy, power and decision-making, institutional mechanisms for

12 Nancy Peckford, Program Director, Canadian Feminist Alliance for International Action, *FEWO Evidence*, 13 March 2008 (0945).

13 Status of Women Canada, « Beijing +10: Fact Sheets », available at: http://www.swc-cfc.gc.ca/pubs/b10_factsheets/factsheet_3_e.html.

the advancement of women, human rights of women, media, environment and the girl-child.¹⁴

In adopting the Beijing Declaration and Platform for Action, governments throughout the world committed themselves to effective integration of a gender perspective throughout their operations, policies, planning and decision making. Governments also adopted the obligation to carry out gender impact assessments of the effects of government bills or political initiatives on women and men before final decisions could be taken.

In Canada, the federal government has put in place two five-year plans on gender equality, the *Federal Plan for Gender Equality* (1995-2000) and the *Agenda for Gender Equality* (2000-2005). Gender-based analysis has been a key component of both these action plans. In Canada's 1995 action plan for implementing the Beijing Declaration and Platform for Action, *Setting the Stage for the Next Century: Federal Plan for Gender Equality*¹⁵, the Canadian government adopted a policy requiring federal departments and agencies to conduct gender-based analysis of policies and legislation. While each department is responsible for conducting gender-based analysis, Status of Women Canada provides training and support for GBA activities in its role as the agency responsible for gender equality.¹⁶ More recently, the 2008 Federal Budget announced that the federal government will be developing an "Action Plan that will advance the equality of women across Canada."¹⁷

C. Tools for Gender Equality

The Committee heard from several witnesses that gender responsive budgets and gender-based analysis serve as tools for achieving gender equality and for improving the

14 United Nations, *The Beijing Declaration and the Platform for Action*, Fourth World Conference on Women, Beijing, China, September 1995.

15 Status of Women Canada, *Setting the Stage for the Next Century: The Federal Plan for Gender Equality*, August 1995, available at: http://www.swc-cfc.gc.ca/pubs/066261951X/index_e.html.

16 Standing Committee on the Status of Women, *Gender-Based Analysis: Building Blocks for Success*, April 2005, p. 2.

17 Government of Canada, *The Budget Plan 2008. Responsible Leadership*. February 2008, p. 118.

public policy process. As Professor Ellen Russell from the School of Public Policy and Administration at Carleton University, explained:

You stand to design policies that are much better designed to meet their desired objectives because you've taken into account the gender landscape in which these policies have to exist. It's like this: you could hire an architect to design a house, and that architect might do a quite capable technical job, but unless they go there and see things--was there a hill, was there a drainage problem, was there erosion--they don't make the plans in full awareness of the actual obstacles on the ground.¹⁸

Witnesses presented to the Committee their definitions of these tools and what they signified for them. Several witnesses emphasized that these tools cannot accomplish much if they are not incorporated within a global vision and a broader set of objectives. One of the witnesses noted that a gender budget is useless as a tool unless it is part of an action plan.¹⁹ Georgina Steinsky-Shwartz, Former Chair of the Expert Panel on Accountability Mechanisms for Gender Equality, pointed out that both gender responsive budgets and gender-based analysis are tools but “not the final outcome.”²⁰

1. What Is Gender-Based Analysis?

Gender-based analysis is a tool for analyzing the differential impacts policies have on women and men. A good GBA requires a certain level of technical competence. As one of the witnesses commented:

[G]ender-based analysis, is not something that comes from the moon. It's not rocket science, but it does need to be grounded in some technical competence.²¹

18 Ellen Russell, Professor, School of Public Policy and Administration, Carleton University, *FEWO Evidence*, 3 December 2007 (1715).

19 Armine Yalnizyan, Director of Research, Community Social Planning Council of Toronto, *FEWO Evidence*, 5 December 2007 (1540).

20 Georgina Steinsky-Shwartz, President and CEO Imagine Canada, Former Chair of Expert Panel on Accountability Mechanisms for Gender Equality, *FEWO Evidence*, 8 April 2008 (0900).

21 Dorianne Rowan-Campbell, Development and Gender Consultant, Former Member Expert Panel on Accountability Mechanisms for Gender Equality, *FEWO Evidence*, 8 April 2008 (0905).

The Committee heard two definitions of GBA. First, Status of Women Canada provided the Committee with the federal government's definition:

GBA is an analytical tool, an important part of a comprehensive social/economic analysis of public policy. GBA takes into account social and economic differences between the sexes at every stage of policy development to ensure that potential differential impacts are identified, and that existing and proposed policies have intended and equitable results for both sexes.

GBA uses gender relations as its analytical focus rather than viewing women in isolation from men and vice versa. GBA means working towards woman-specific initiatives and mainstreamed policies and programs targeting gender equality as an outcome. This is the ideal situation. GBA is a sequential process. There are certain steps that can be undertaken in the immediate term, while others require more time to refine or accomplish.²²

Then, Ms. Peckford provided the Committee with a broader definition as stated in the 1995 *Federal Plan for Gender Equality*:

Gender-based analysis begins with the assumption that social, economic, cultural and political arrangements are entwined with all public policy. Such a complex reality requires a complex set of policy responses. Central to this assumption is the need to assess the different impacts that policies may have on women and men.

A gender-based approach ensures that the development, analysis and implementation of legislation and policies are undertaken with an appreciation of gender differences. This includes an understanding of the nature of relationships between men and women, and the different social realities, life expectations and economic circumstances facing women and men.²³

The Committee also heard testimony on the culturally balanced gender-based analysis framework developed by the Assembly of First Nations. As Kathleen McHugh, Interim Council Chair, Assembly of First Nations Women's Council explained:

We firmly believe our GBA will get better results for First Nations women than other approaches, because it overlays gender analysis with a historical

22 Status of Women Canada, Definition of Gender-Based Analysis (GBA).

23 Nancy Peckford, Program Director, Canadian Feminist Alliance for International Action, *FEWO Evidence*, 13 March 2008 (0940); Status of Women Canada, *Setting the Stage for the Next Century: The Federal Plan for Gender Equality*, August 1995.

understanding of our culture. It asks policy-makers to look at the central role women played in pre-contact cultures, and how and why change occurred after contact. It asks them to offer options based on this context. In plain language, it explains how First Nations women see themselves and where they want to go from here.²⁴

2. What Is a Gender Responsive Budget?

Professor John Bartle, Director of the School of Public Administration at the University of Nebraska, explained to the Committee that a gender responsive budget is “a government budget that explicitly integrates gender into any or all of the parts of the decision-making process regarding [resource] allocation and revenue generation.”²⁵ In its submission to this Committee, the International Development Research Centre stated that gender responsive budgeting “requires government officials to think about finances in a new way”, to look “beyond the household to examine how budgets address the needs of male and female members.”²⁶

Professor Russell indicated that a gender responsive budget is “a powerful tool to make sure all policies are well designed, cost-effective, and accountable.”²⁷ Armine Yalnizyan, Senior Economist with the Canadian Centre for Policy Alternatives, described gender responsive budgets as “lift[ing] the veil on what governments are doing and for whom.”

Gender budgeting is not just about the number of times women are mentioned or focusing on measures that just affect women. Gender analysis of a budget lifts the veil on what governments are doing and for whom. It reveals the high cost of a political agenda that has focused for over a decade now on tax cuts.²⁸

24 Kathleen McHugh, Interim Council Chair, Assembly of First Nations Women’s Council, *FEWO Evidence*, 10 April 2008 (1005).

25 John R. Bartle, Director and Professor, School of Public Administration, University of Nebraska at Omaha, *FEWO Evidence*, 3 December 2007 (1535).

26 International Development Research Centre, “Budgeting for Greater Equality”, Submission to the House of Commons Standing Committee on the Status of Women, April 25, 2008.

27 Ellen Russell, Professor, School of Public Policy and Administration, Carleton University, *FEWO Evidence*, 3 December 2007 (1545).

28 Armine Yalnizyan, Senior Economist, Canadian Centre for Policy Alternatives, *FEWO Evidences*, 13 March 2008 (0915).

In her testimony, Professor Lahey stated that, given Canada's international human rights commitments and its commitment to gender equality under its 1995 *Federal Plan for Gender Equality*, a gender budget can be viewed as another mechanism for integrating gender-based analysis into the functioning of government.²⁹ She described these tools as inter-linked since a gender-based analysis cannot be completed without also devising a gender responsive budget:

So I would say that gender-based analysis cannot be completed until a gender budget is also devised and gender-based analysis is used in relation to every single spending and tax item, to identify both its physical and its behavioural impacts on women as compared to men. But until a gender budget is put on the table right along with the rest of the budget documents, the process is not complete.³⁰

Professor David Good from the School of Public Administration at the University of Victoria found the term gender budgets to be a "misnomer." He informed the Committee that gender is one factor that needs to be considered among several other factors in the budget process.

To say that a budget is gender based is a factor and it's one of the inputs into the budget, but I think it's a far cry to say that all budgets ought to be necessarily gender based. There are many other factors that will enter into the budget.³¹

He pointed out that his preference is for a "gender-informed budget, a budget that is informed by analysis, informed by priorities, informed by dialogue, informed by thought, and informed by debate, so that the gender implications of what is being done are looked at, analyzed, thought about, and brought to bear in the budget."³²

29 Kathleen Lahey, "The Gender Budget: Gender-based Analysis of Revenues and Expenditures", Submission to the House of Commons Standing Committee on the Status of Women, 28 November 2007, p. 4.

30 Kathleen Lahey, Professor, Institute of Women's Studies, Queen's University, *FEWO Evidence*, 28 November (1610).

31 David Good, Professor, School of Public Administration, University of Victoria, *FEWO Evidence*, 28 February 2008 (0915).

32 Ibid. (0915).

The Committee heard from Ms. Budlender, an expert in the area of gender budgeting, that her preferred term is “gender responsive budgeting.”³³ The term gender responsive budgeting reflects the Committee’s approach to integrating gender into the budgetary process and into the federal government’s spending and taxation policies.

D. Why Should We Do Gender Responsive Budgets?

According to the World Economic Forum³⁴, gender inequality is inefficient and costly to women, men, girls and boys. These costs are manifested by lower levels of productivity, competitiveness and reduced levels of well-being.³⁵ Diane Elson, Professor at Exeter University and an expert in the area of gender responsive budgeting, argues that “if women themselves have more control over resources there will be gains for society as whole; but if gender inequality persists, there will be continuing losses for society as a whole.”³⁶ A national budget that is gender responsive recognizes the underlying inequalities between women and men and redresses them through the allocation of public resources.³⁷ It also views women not as “a vulnerable group who are the beneficiaries of government assistance but rather as rights holders, whose governments are under obligation to empower and protect.”³⁸

Clare Beckton, Coordinator for Status of Women Canada, informed the Committee that gender responsive budgeting “reduces the socio-economic disparity between the

33 Debbie Budlender, Specialist Researcher, Community Agency for Social Enquiry, South Africa, *FEWO Evidence*, 10 December 2007 (1645).

34 The World Economic Forum is a non-partisan independent international organization engaging leaders in partnerships to shape global, regional and industry agendas. For more information, see: <http://www.weforum.org/en/index.htm>

35 The World Economic Forum incorporated gender equality as a measure of economic competitiveness and has developed a Gender Gap Index.

36 Diane Elson, “Integrating Gender into Government Budgets within a Context of Economic Reform,” in Debbie Budlender, et al., *Gender Budgets Make Cents*, Commonwealth Secretariat, London, 2002, p. 25.

37 Helena Hofbauer Balmori, *Gender and Budgets*, BRIDGE, University of Sussex, February 2003, p. 5.

38 Noleen Heyzer, “Preface”, in Diane Elson, *Budgeting for Women’s Rights: Monitoring Government Budgets for Compliance With CEDAW*, UNIFEM 2006, p. 1.

sexes” and “may also improve effectiveness, efficiency, accountability and transparency of government budgets.”³⁹

Ms. Peckford indicated to the Committee that gender responsive budget initiatives have become a global phenomenon both among developing and developed countries. Gender responsive budgets are a tool for correcting gender inequalities:

What is helpful to us, in thinking about this, is that this is not simply a phenomenon of countries in the global south; it is actually a phenomenon of countries the world over. It's not simply for the purposes of better or more effective development aid that you engage in gender budgeting; it's something you do if you are committed to accountability, transparency, responsive government, and really good governance.⁴⁰

Ms. Peckford also underlined the need for “up-fronting women’s equality” in a gender-based analysis of the budget:

I am very concerned that gender-based analyses that may be occurring are not necessarily up-fronting women's equality considerations. The only reason we would do gender-based analysis of a federal budget is that we are concerned that women are differently located in the economy, in society, and in their families, and that as a consequence, budgetary measures—on the revenue or the expenditure side—will affect them differently. This is really important to keep in mind when we're thinking about a gender-based analysis.⁴¹

E. Assessing the Quality of the Gender-Based Analysis of a Budget

In her submission to the Committee, Professor Lahey outlined a framework for evaluating the quality of a gender-based analysis of the budget. The following table delineates the basic types of gender analyses relevant to this assessment.

39 Clare Beckton, Coordinator, SWC, *FEWO Evidence*, 10 December 2007 (1545).

40 Nancy Peckford, Program Director, Canadian Feminist Alliance for International Action, *FEWO Evidence*, 13 March 2008 (0940).

41 *Ibid.* (0945).

Table 3: Basic Types of Gender Analysis⁴²

Type of Gender Analysis	Description of analysis
Gender-unaware analysis	<ul style="list-style-type: none"> - does not mention or consider differences between needs or resources of women and men - tends to incorporate existing gender biases - tends to exclude women from analysis completely
Gender-neutral analysis	<ul style="list-style-type: none"> - assumes that men and women have the same needs/resources - works within existing allocations of resources/responsibilities - does not intend to change the status of women beyond eliminating formal inequalities (e.g., 'men only' rules)
Gender-specific analysis	<ul style="list-style-type: none"> - acknowledges that women and men have at least some different gender-based resources and needs - still works within existing gender allocations of resources and responsibilities; does not try to change them - does target some policies to meet gender-distinct needs
Gender-equity analysis	<ul style="list-style-type: none"> - intends to change existing gender relations to bring about greater equality between women and men - identifies strategic gender needs - uses economic indicators to measure gender impact - Can involve gender-specific strategic policies

F. The Federal Budget

The budget has become central to governing and has grown to reflect government priorities. Professor Good reminded the Committee that “the budget is fundamentally an analytical process as well as very much a political process.”⁴³ According to him, the budget can be viewed as consisting of five distinct components:

1. Major transfer payments to individuals;
2. Major transfer payments to provincial and territorial governments;
3. Operating and other expenditures;

42 Kathleen Lahey, “Critique of the Department of Finance Gender Analysis of Tax Measures in Budgets 2006 and 2007”, Submission to the Standing Committee on the Status of Women, April 1, 2008.

43 David Good, Professor, School of Public Administration, University of Victoria, *FEWO Evidence*, 28 February 2008 (0905).

4. Public debt charges; and
5. Tax expenditures.⁴⁴

Robert Wright, Deputy Minister of Finance Canada, indicated to the Committee that the “budget is a process—it’s a machine between September and late February to get things done.”⁴⁵ As the report will discuss in later chapters, central agencies are important contributors to the budgetary process.

The Committee also heard about the role the Minister of Finance plays in the budgetary process:

The minister, for example, meets with all of his colleagues in cabinet on budget process; he meets with his caucus colleagues; he meets with the opposition leaders; he listens to committees like this one and like the overall finance committee, which has broad-based consultations; and he meets with a lot of Canadians.⁴⁶

The Deputy Minister of Finance explained to the Committee that Finance Canada’s role is to ensure that both the Minister of Finance and the government make informed decisions.⁴⁷ Finance Canada began to implement a gender-based analysis of tax policies changes in 2006. The Committee has received Finance Canada’s GBA reports for 2006, 2007 and 2008, and has heard testimony analyzing the Department’s approach. Chapters V and VI address in greater detail the Committee’s concerns with Finance Canada’s approach to GBA. In addition, witnesses explained to the Committee that when examining budgets, one has to look at both the expenditure side and the tax side. As Professor Good noted:

Both of those sides do have major implications and ramifications with respect to gender. They have differential impacts, depending upon what those measures

44 David Good, *The Politics of Public Money*, University of Toronto Press, Toronto, 2008, p. 46.

45 Robert Wright, Deputy Minister, Finance, *FEWO Evidence*, 15 April 2008 (0855).

46 Ibid. (0845).

47 Ibid.

might be, on the expenditure side and on the tax side—differential impacts in terms of impacts on men and women in various policies.⁴⁸

Government spending can take the form of either direct spending or tax expenditures such as reductions in income tax rates, deductions, benefits, supplements and credits. A gender responsive budget takes into account the effects of these forms of spending on women and men and on groups of women and men. As Dr. Bartle and Dr. Rubin explained in their publication on gender responsive budgets:

Government budgets are generally presented in financial aggregates, with no specific references to men or women. As such, the budget appears to be gender neutral. But if revenue and expenditure decisions have differential impacts on men and women, the budget is not gender neutral; to ignore the differences constitutes what has been termed “gender blindness.”⁴⁹

48 David Good, Professor, School of Public Administration, University of Victoria, *FEWO Evidence*, 28 February 2008 (0905).

49 Marilyn M. Rubin and John R. Bartle, “Integrating Gender into Government Budgets: A New Perspective,” *Public Administration Review*, Vol. 65, No. 3, 2005, pp. 259-272, p. 260.

CHAPTER III. GENDER RESPONSIVE BUDGETING AND GENDER-BASED ANALYSIS IN THE FEDERAL GOVERNMENT

In *Gender-Based Analysis: Building Blocks for Success*, the Standing Committee on the Status of Women made various recommendations highlighting the role of central agencies, in order to improve gender-based analysis in the federal government. In its September 2006 response to the Committee's report, the Government elaborated on gender-based analysis initiatives undertaken by Status of Women Canada and the central agencies. During its study, the Committee heard that central agencies played an important role in the budgetary process. It thus included as part of its study, the role played by the Treasury Board Secretariat, the Privy Council Office and Finance Canada. The Committee also heard from officials from Status of Women Canada, the lead organization on gender issues, and Statistics Canada, which plays a key role in providing the data necessary for all government departments to undertake evidence-based GBA.

The Committee's approach stemmed from an understanding that the development of a budget was a process involving line departments developing policy proposals, supervised by the central agencies, and feeding directly into the budget drafting exercise, presided over by Finance Canada. As noted by Ms. Beckton in her appearance before this Committee:

It [gender budgeting] requires participation not only at the budget implementation stage, but also throughout the entire budgetary cycle and the policy development cycle.⁵⁰

This chapter provides background information on the status of GBA in these agencies and departments, as well as processes and initiatives contributing to gender responsive budgeting. In Chapter IV, key issues with the implementation of GBA and

50 Clare Beckton, Coordinator, SWC, *FEWO Evidence*, 10 December 2007 (1545).

gender responsive budgets are discussed, and recommendations are developed to address these issues.

A. Status of Women Canada

Status of Women Canada (SWC) is a federal government organization that promotes the full participation of women in the economic, social and democratic life of Canada. SWC works to advance equality for women and to remove the barriers to women's participation in society, putting particular emphasis on increasing women's economic security and eliminating violence against women. To advance equality for women, SWC works with federal departments and agencies to ensure that the gender dimensions are taken into account in the development of policies and programs, by conducting gender-based analysis and supporting research.⁵¹

1. Current Priorities for Status of Women Canada

As part of the 1995 *Federal Plan for Gender Equality*, Status of Women Canada took on a GBA capacity building role. Today, SWC continues to play an important role in the application of GBA in the federal government. Its GBA work is focused in the newly amalgamated Policy Directorate. The Policy Directorate carries out two main GBA activities: "it helps include gender equality considerations in current and new policy initiatives, and generates knowledge and tools on gender issues and GBA practices."⁵² Approximately \$849,000 per year is allocated to GBA support activities, including capacity-building, training, research, international and federal-provincial-territorial relations.⁵³

51 Status of Women Canada, "Home," available at: http://www.swc-cfc.gc.ca/index_e.html.

52 Hélène Dwyer-Renaud, Senior Advisor, GBA Support Services, SWC, *FEWO Evidence*, 14 February 2008 (0905).

53 Status of Women Canada, Submissions in response to questions raised by the Standing Committee on the Status of Women in follow-up to the SWC February 26 appearance on GBA, April 2008.

The Committee heard that, while SWC initially developed the GBA training tools, it does not provide the training to departments directly. Rather, SWC conducted a “train the trainer” program that led to the creation of a bank of trainers licensed by SWC, to which the departments could then turn to obtain the training needed.⁵⁴ As a follow-up to this, SWC plans to “act as the central agency on practices” in an attempt to determine whether people are using the training they have received. This project will require follow-up evaluations to determine the impact of the GBA training in the departments.⁵⁵

In terms of where the work of SWC is heading, the Committee was informed by witnesses that, while past efforts have been focused on capacity building and creating GBA tools, the future of GBA is in “sustainable practices, accountability, and evaluation.”⁵⁶

On the sustainable practices front, SWC interacts directly with the line departments to offer GBA support, in order to ensure that gender considerations are taken into account through the Memorandum to Cabinet and Treasury Board Submission process.⁵⁷ This particular function has gained in importance as a result of a recent change in the *Guide to Preparing Treasury Board Submissions*. The Guide now requires that departments, when seeking approval or authority for a particular initiative, demonstrate that they have performed a gender-based analysis in preparing their submission.⁵⁸

54 Hélène Dwyer-Renaud, Senior Advisor, GBA Support Services, SWC, *FEWO Evidence*, 14 February 2008 (0920).

55 Ibid. (1040).

56 Hélène Dwyer-Renaud, Senior Advisor, GBA Support Services, SWC, *FEWO Evidence*, 26 February 2008 (1030).

57 Status of Women Canada, Update to the Standing Committee on the Status of Women, 14 February 2008, p. 5.

58 Hélène Dwyer-Renaud, Senior Advisor, GBA Support Services, SWC, *FEWO Evidence*, 10 December 2007 (1655); Treasury Board of Canada Secretariat, *A Guide to Preparing Treasury Board Submissions*, 2007, section 9.7.3.

On the issue of accountability and monitoring, SWC is undertaking a comparative analysis of how GBA is done in Canada and in the European Union, in order to see “how we can do a better job at monitoring the practice.”⁵⁹ The witnesses from SWC also spoke of the importance of developing proper program activity architecture, including departmental reporting through the Reports on Plans and Priorities and the Departmental Performance Reports, to take into consideration the impacts on gender.⁶⁰

With regard to the third component, evaluation, SWC officials pointed to the need to evaluate the practices and where those practices have made a difference “in terms of results and changing the reality of women’s lives.”⁶¹ This component is being carried out through the Gender Equality Indicators Project, which is part of a global trend in GBA to focus on measuring the progress made.

2. The Gender Equality Indicators Project

The Committee heard that Status of Women Canada’s Gender Equality Indicators Project aims to develop a tool that tracks the situation of women and men over time, provides data to be used in the gender-based analysis of policy and programs, and monitors key gaps between women and men through time. This Project builds on the existing statistics and disaggregated data on women, as well as economic gender equality indicators and violence indicators previously developed, to create a tool that may be used by policy experts and decision-makers throughout the federal government. As explained by Suzanne Cooper, the lead analyst assigned to this project:

59 H  l  ne Dwyer-Renaud, Senior Advisor, GBA Support Services, SWC, *FEWO Evidence*, 14 February 2008 (0935).

60 Mich  le Bougie, Policy Analyst, GBA Support Services, SWC, *FEWO Evidence*, 14 February 2008 (0935).

61 H  l  ne Dwyer-Renaud, Senior Advisor, GBA Support Services, SWC, *FEWO Evidence*, 26 February 2008 (1015).

For decision-makers, gender equality indicators could be quite beneficial. They provide evidence for setting policy direction; for monitoring progress on equality for women and men; for taking corrective action; for communicating any progress to a wide variety of audiences, such as policy-makers and the general public; and they support federal GBA policy.⁶²

Many experts who appeared before the Committee stressed the importance of developing good gender equality indicators, including Dorianne Rowan-Campbell, a former member of the Expert Panel on Accountability Mechanisms for Gender Equality, who noted:

You need those indicators to set up a ranking system so that you know what you're doing. You may know where you want to go, but it gives you an idea of where the potential impact needs to be. Those indicators will also help you identify whether you're there. I would urge a lot of support for the creation, with various departments, of the relevant gender equality indicators [...]⁶³

The government has allocated \$200,000 to the Gender Equality Indicators Project, which is currently in the framework development stage.⁶⁴ While SWC has taken the lead on this project, it does coordinate the work through an interdepartmental working group comprised of representatives from eight other departments. The current focus is on finalizing the draft domains and indicators. The Committee learned that the draft domains are: personal safety and security, economic security and prosperity, unpaid work, and socio-political engagement.⁶⁵ As explained by Ms. Cooper, the following principles guide the work of the working group in the development of indicators:

For example, the indicators should be consistent with international reporting, and of course domestic priorities. A key for us was addressing the interrelationship of gender with diversity factors such as race, disability, age, [...] as well as addressing data gaps—there may be a need, for example, to collect new data for particular groups. They need to be accessible to users—the policy makers, the

62 Suzanne Cooper, Research Analyst, SWC, *FEWO Evidence*, 17 April 2008 (0920).

63 Dorianne Rowan-Campbell, Development and Gender Consultant, Former Member Expert Panel on Accountability Mechanisms for Gender Equality, *FEWO Evidence*, 8 April 2008 (0910).

64 Status of Women Canada, Submissions in response to questions raised by the Standing Committee on the Status of Women in follow-up to the SWC February 26 appearance on GBA, April 2008.

65 Suzanne Cooper, Research Analyst, SWC, *FEWO Evidence*, 17 April 2008 (0920) (0925).

general public, for example. They need to be based on the frequency and availability of data, and provide, of course, data for trends over time—we're not interested in just a finite snapshot in time, but in trends—as well as be selected in key domains. This is basically a notion that less is more. We can't measure everything under the sun, so we have to focus on the areas where women are particularly lagging.⁶⁶

B. Privy Council Office

The Privy Council Office (PCO) is the secretariat for Cabinet and the source of policy and operational advice for the Prime Minister. PCO has three main roles:

1. Providing non-partisan advice to the Prime Minister;
2. Supporting Cabinet decision-making processes; and
3. Providing strategic direction to the Public Service.

It is the second role that was most relevant to the Committee's study, as PCO analysts are the 'gatekeepers' for departmental submissions to Cabinet. They ensure that the submissions are consistent with the government's overall policy direction and help to coordinate departments on horizontal issues.

In her first appearance before the Committee, Anita Biguzs, Assistant Secretary to Cabinet Operations Secretariat at PCO, described the main function of PCO as providing Public Service support to the Prime Minister and the Cabinet:

We are responsible for facilitating the smooth and effective operation of the cabinet decision-making process, where policy decisions are taken by the government.

Our role is to help advance the policy process by providing constructive feedback to departmental proposals and to ensure that the proposals are ready for consideration by cabinet; in other words, that the due diligence has been undertaken so that proposals are practical, responsible, and sustainable. This is

66 Ibid. (0920).

accomplished by helping to ensure that there is coherence and clarity in new policy proposals and existing programs and that these are consistent with the government's overall agenda.⁶⁷

1. Memorandum to Cabinet and Challenge Function

Generally, a new policy or initiative needs Cabinet approval before it can be implemented. The primary instrument used by departments to seek Cabinet approval is the Memorandum to Cabinet (MC). Though the writing of an MC is the responsibility of the sponsoring department, each of the central agencies is involved in the drafting of an MC. PCO for its part ensures that the MC is appropriately written and that the aims of the initiative described in the MC are consistent with the government's priorities, and chooses which Cabinet committee will consider any given MC. Many considerations are included in an MC and, as the template provided by PCO suggested, gender issues should be considered "where appropriate." Ms. Biguzs provided the following explanation regarding the content and the process associated with an MC, and the role played by PCO:

From a horizontal perspective it is part of PCO's coordination role to make sure interdepartmental consultations are undertaken during the MC process and that the considerations raised by other departments are taken into account by the sponsoring department. At the same time, central agencies—and that includes PCO, Finance, and Treasury Board Secretariat—work together to provide feedback and to challenge proposals against the range of considerations—and that includes gender-based analysis—to ensure that when a proposal comes forward, cabinet is presented with information to help inform decision-making.⁶⁸

The important distinction to be made is that the gender-based analysis will be prepared by the line department submitting the MC, not by PCO. Rather, as part of its challenge function, PCO will go through the proposal to ensure, among other things, that the GBA has actually been undertaken.⁶⁹ As explained by Ms. Biguzs:

67 Anita Biguzs, Assistant Secretary to Cabinet Operations Secretariat, PCO, *FEWO Evidence*, 4 March 2008 (0900).

68 Ibid.

69 Ibid. (0940).

It's a dynamic process and there can be many meetings, many consultations with the department, to actually help provide constructive feedback to departments in actually developing the MC.⁷⁰

2. GBA Training and Champion

The Committee heard that PCO has been building its GBA capacity. PCO has been providing GBA training to its policy officers since 2006, to enable them to identify whether the gender-based analysis has been properly performed by the line departments in the preparation of their policy proposals.⁷¹ A GBA champion was previously appointed by the Clerk of the Privy Council, attached to the function of Assistant Secretary of Social Development Policy, but this position was vacant at the time of PCO's appearance before this Committee. According to Ms. Biguzs, who is acting in the position:

The champion's role is to ensure that gender-based analysis is integrated into the policy process and challenge function of PCO. On an ongoing basis the champion works to promote and encourage gender-based analysis training to all PCO officials.⁷²

C. Treasury Board Secretariat

The Treasury Board is a committee of Cabinet with a statutory base set out in the *Financial Administration Act*.⁷³ The Treasury Board, supported by its Secretariat, functions as the government's management board and oversees the operations of the entire federal government. It performs this oversight role from three perspectives: expenditure management, management performance oversight, and as the principal employer of the Public Service.

70 Ibid. (1000).

71 Ibid. (0905).

72 Ibid.

73 R.S.C. 1985, c. F-11

In the area of expenditure management, after a policy has been approved through the Memorandum to Cabinet process, departments draft a Treasury Board Submission. The role of the Treasury Board Secretariat (TBS) was expressed as follows by Joe Wild, Executive Director for Strategic Policy:

It's ensuring that the spending planned in the budget is properly expressed within the estimates through, ultimately, the appropriation act, which then provides the actual legal spending authority for a department to spend funds in that particular area. The focus of the Treasury Board submission process is very much on getting the details of program design, the specific costs, the expected results and outcomes, and how program delivery and administration will occur.⁷⁴

1. Treasury Board Submissions and Challenge Function

A Treasury Board Submission is an official document that a department submits to seek approval from Treasury Board ministers to carry out a previously approved program or policy. A Treasury Board Submission generally includes details of the program's design and delivery, how much it will cost each year, expected results and outcomes, and other required information. When TBS receives a submission from a department, it is required to perform a 'challenge function' to ensure that the submission is complete. In this interactive process between the submitting department and the Secretariat, TBS analysts are responsible for ensuring that funding submissions to the Treasury Board are consistent with the Board's policies on departmental administration, that they identify costs and the source of funds, and that they address possible risks.

An important development in ensuring that GBA becomes entrenched in the departments, as discussed above, was the update to the *Guide to Preparing Treasury Board Submissions*. As part of this new process, program analysts at TBS must now review Treasury Board submissions to verify whether a gender-based analysis has been performed by the department.⁷⁵ As is the case for PCO, TBS analysts do not perform

74 Joe Wild, Executive Director Strategic Policy, TBS, *FEWO Evidence*, 6 March 2008 (0910).

75 Joe Wild, Executive Director Strategic Policy, TBS, *FEWO Evidence*, 4 March 2008 (0910).

GBA of new policies themselves, but rather review the work done by analysts in the line departments, and as part of the challenge function, provide an opinion on whether the GBA performed by the department is adequate.⁷⁶ As explained by Mr. Wild:

They have conversations with the officials in the department who are responsible for the submission concerning any deficiencies or issues that are viewed in the submission. It's a conversation, it's a dialogue. Sometimes it results in the department making changes to the submission and sometimes it doesn't.⁷⁷

Furthermore, while the content of the submission is ultimately the responsibility of the line department, the TBS analyst does prepare a separate analysis of the risks or issues associated with the submission, an analysis which is given to the Treasury Board but not shared with the department.⁷⁸

2. GBA Training and Champion

The Committee heard that TBS is building its gender-based analysis capacity. GBA has been incorporated into the TBS training program for new analysts, as part of the TBS “bootcamp,” and additional training has been delivered to analysts to provide further guidance on the application of GBA in the context of TB submissions. Over 100 analysts have attended these learning sessions.⁷⁹ As well, a GBA champion has been appointed by the Secretary of the Treasury Board at the assistant secretary level, although the position was vacant at the time of TBS's appearance before this Committee.⁸⁰

76 Ibid. (0940).

77 Joe Wild, Executive Director Strategic Policy, TBS, *FEWO Evidence*, 6 March 2008 (1000).

78 Ibid.

79 Joe Wild, Executive Director Strategic Policy, TBS, *FEWO Evidence*, 4 March 2008 (0910).

80 Joe Wild, Executive Director Strategic Policy, TBS, *FEWO Evidence*, 6 March 2008 (0940).

D. Finance Canada

The role of Finance Canada is to help set the overall economic and fiscal context. Finance Canada is considered the expert of economic and fiscal implications and analysis. A key responsibility of Finance Canada and the Minister of Finance is the preparation of the budget. In addition, the Department is responsible for ensuring the passage of the *Budget Implementation Act* through Parliament as well as tax and other statutory measures.⁸¹

1. Budget Analysis

Finance Canada plays a dual role in terms of budgeting: first, it reviews the policies proposed by line departments, and second, it elaborates its own policies that are submitted to Cabinet through its own minister. In the first situation, GBA should already have been performed by line departments as part of the MC process. In the second situation, a section requiring that GBA be performed has been added by the Department to the template used for budget briefing documents, and Finance analysts have been trained to perform GBA.

Finance Canada's approach to GBA for policies developed internally, including those that feed into the budget, was defended by Louise Levonian, General Director of the Tax Policy Branch, as being not only more efficient, but also leading to higher quality proposals:

The systemic approach allows for gender-based analysis to be included from the earliest stage of development of policy. We also believe it is an efficient way to proceed in that it is the same officer who performs gender-based analysis who develops the policy. As most policy proposals developed at the department are

81 Anita Biguzs, Assistant Secretary to Cabinet Operations Secretariat, PCO, *FEWO Evidence*, 6 March 2008 (0905).

complex and technical in nature, this approach eliminates the risk of the person conducting the gender-based analysis not understanding the proposal and it reduces the time necessary to complete a good gender-based analysis.⁸²

As for the type of policy advice that Finance analysts might provide to the Minister where GBA could be applied, while officials would not provide specific examples, they did note that they would consider various mechanisms for delivering social policies, such as direct spending, intergovernmental transfers, tax expenditures or regulations, and put the pros and cons of each before the Minister.⁸³

2. GBA Training and Champion

In order for this work to be carried out, one of the main measures taken by Finance Canada has been to provide GBA training to its analysts, starting with the tax policy branch and gradually expanding into other policy areas. The Committee heard that 60 policy analysts out of 500 have been trained in GBA.⁸⁴ Starting in the fall of 2008, GBA training will be included in the training curriculum for all new analysts and managers coming into the Department.⁸⁵ A GBA champion was also named, a position currently held by Ms. Levonian, and mention was made of gender-based analysis in Finance Canada's 2006-2007 Departmental Performance Report.

3. GBA of Tax Policy Changes

The Committee learned that Finance Canada has undertaken a gender-based analysis of tax policy changes of the 2006, 2007 and 2008 federal budgets. The Deputy Minister of Finance informed the Committee that the Department has conducted this GBA for those measures where data was available.

82 Louise Levonian, General Director, Tax Policy Branch, Finance, *FEWO Evidence*, 11 March 2008, (0910).

83 *Ibid.* (0955).

84 Louise Levonian, General Director, Tax Policy Branch, Finance, *FEWO Evidence*, 11 March 2008 (0910); Robert Wright, Deputy Minister, Finance, *FEWO Evidence*, 15 April 2008 (0855).

85 Louise Levonian, General Director, Tax Policy Branch, Finance, *FEWO Evidence*, 11 March 2008 (0910).

What this committee recommended in 2005 and the previous government committed to do in 2005 and the current government committed to do in 2006 was that in cases in which data exist, individual branches—and they named three branches within the Department of Finance—may include gender-based analysis in the policy when data are available.⁸⁶

The Committee heard that Finance Canada's GBA is "still a work in progress" but that Finance will continue to share benchmarks of its progress with the Committee.⁸⁷ Chapters V and VI address in greater detail the Committee's concerns with Finance Canada's approach to the budgetary process and recommend specific areas of improvement to ensure that the federal budget becomes gender responsive.

E. Statistics Canada

Statistics Canada is Canada's central statistical agency, legislated to serve the federal government's responsibility for providing statistics for the whole of Canada and each of its provinces. These statistics are crucial in understanding key variables of the Canadian society such as its population, its resources, its economy and its culture. This enables elected representatives, businesses, unions, non-profit organizations and individual Canadians to make more informed decisions. Statistics Canada conducts a Census every five years and approximately 350 active surveys.⁸⁸

1. Contribution of Statistics Canada to the GBA Process

Statistics Canada's main contribution to gender-based analysis in the federal government is the provision of gender statistics that are then used by departments to conduct their GBA of policies and programs.⁸⁹ The information provided is meant to be objective; although some analysis is performed on the raw data collected, Statistics

86 Robert Wright, Deputy Minister, Finance, *FEWO Evidence*, 15 April 2008 (0850).

87 Ibid.

88 Statistics Canada, "What We Do", available at: <http://www.statcan.ca/english/about/overview.htm>.

89 Heather Dryburgh, Chief of the General Social Survey, Social and Aboriginal Statistics Division, Statistics Canada, *FEWO Evidence*, 17 April 2008 (0900).

Canada does not recommend specific policy outcomes.⁹⁰ A gender-based analysis at Statistics Canada involves an assessment of existing sources of data, as well as questioning the assumptions underpinning statistical concepts and collection methods. Statistics Canada provides sex-disaggregated data as well as data relevant to both men's and women's experiences.⁹¹ The following definition of gender statistics was provided by a representative from Statistics Canada:

Gender statistics are data that reflect the situation of women and men, taking into account their different socio-economic realities. Gender statistics are then used in gender-based analysis to assess the differential impact of policies, programs, and legislation on women and men.⁹²

The Committee learned that Statistics Canada does not have a special division dedicated to the promotion and production of gender statistics, but rather, that expertise in gender analysis exists across the agency. As explained by the representative from Statistics Canada, all projects have some commitment to collecting information on gender, and there are individuals at the agency who participate in specific gender projects, such as the indicators project and the *Women in Canada* publication with Status of Women Canada, or the United Nations committee for gender statistics.⁹³

2. Available Sources of Gender Statistics

The Committee learned that Statistics Canada collects and analyses a wealth of gender statistics. These statistics are found in tables, in microdata form, and in analytic publications, many of which are available for free on Statistics Canada's website, or in

90 Ibid. (1020).

91 Ibid. (0900).

92 Ibid.

93 Ibid. (0905) (0950).

CANSIM II, Statistics Canada's socio-economic database, for a small fee. In addition, if the existing resources do not meet the needs of a particular department, custom tables can be purchased directly from Statistics Canada.⁹⁴

Of particular interest for departments seeking data for gender-based analysis is the publication *Finding Data on Women: A Guide to Major Sources at Statistics Canada*. This publication was produced as a result of a joint project between Statistics Canada and Status of Women Canada and was last updated in 2007.⁹⁵

The representative from Statistics Canada indicated that the agency produces a range of analytic products using gender statistics, and that the best known publication for data on women is a statistical compendium entitled *Women in Canada: A Gender Based Statistical Report*, which has been produced every five years since 1985.⁹⁶ This report analyzes the situation of Canadian women by exploring their demographic and cultural characteristics, living arrangements, income, labour force activity, health and victimization characteristics.⁹⁷ A more concise guide to gender-based statistics entitled *Women and Men in Canada: A Statistical Glance*, is also produced periodically by Statistics Canada for Status of Women Canada.⁹⁸

94 Ibid. (0900) (0905).

95 Ibid. (0900).

96 Ibid. (0905).

97 Statistics Canada, *Women in Canada: A Gender-based Statistical Report*, 2005 edition, 13 March 2006, <http://www.statcan.ca/bsolc/english/bsolc?catno=89-503-X>

98 Statistics Canada, *Women and Men in Canada: A Statistical Glance*, 2003 edition, http://www.swc-cfc.gc.ca/pubs/women_men_2003/women_men_2003_1_e.html.

CHAPTER IV. ISSUES AFFECTING THE IMPLEMENTATION OF GENDER RESPONSIVE BUDGETING IN THE FEDERAL GOVERNMENT

This chapter outlines some key issues and concerns with the implementation of gender-based analysis and gender responsive budgets in the federal government that were raised by witnesses. The chapter also makes recommendations for improving the GBA capacity in the federal government, thus contributing to the development of a gender responsive budget.

A. Interactions between Departments

A first recurring theme that the Committee heard was that a collaborative dynamic relationship needs to be developed between central agencies and line departments. PCO and TBS appear to have developed such a relationship. However, the Committee heard that Finance Canada may not have adequate collaborative arrangements with the line departments. Professor Good, in his testimony before the Committee, emphasized the importance of a good relationship between Finance Canada and the line departments but also noted that this interaction has traditionally been limited.

My observation is that to really have good gender-based analysis, you need both of what I would call the spenders and the guardians there together—in other words, you need the tax policy analysts in the Department of Finance and you need the program people in the line department—in some kind of process that's going to examine what the ramifications and what the options are. For a number of the tax policy initiatives—and we have a large number of tax expenditures in the social area and across all other areas—the tendency has not been, in the past, to have a great deal of interaction between the departments and tax policy. It tends to be created largely in the Department of Finance, for a whole set of very significant and important reasons.⁹⁹

99 David Good, Professor, School of Public Administration, University of Victoria, *FEWO Evidence*, 28 February 2008 (0930).

One way of encouraging interaction between departments and central agencies is through involvement in interdepartmental committees or working groups. The importance of a coordinated approach for the successful implementation of gender responsive budgeting was emphasized by Professor Bartle:

I think there needs to be coordination across the ministries. While you want to let different types of analysis happen in different types of places, it still has to be coordinated. It has to all feed into the same set of numbers. If you have one agency doing something very different from what's being done in another agency, that can be a problem. If the goal ultimately is to have a comprehensive budgetary plan—which is to me what a budget is, a comprehensive plan for spending and revenue raising—then there needs to be coordination among the agencies on how to do it.¹⁰⁰

According to the witnesses, there are two interdepartmental committees in existence that address the issue of gender, both chaired by SWC. The first, the interdepartmental committee on gender equality, meets once a year and is comprised of 24 departments.¹⁰¹ The second, the interdepartmental GBA committee, is comprised of representatives from departments with some degree of GBA capacity and has approximately 17 members.¹⁰² It is unclear what the mandates of these committees are or how effective they are in championing the GBA agenda in the federal government.

The Committee also learned that there is an interdepartmental working group on gender indicators, a subset of the interdepartmental GBA committee, consisting of nine departments. The Committee is concerned that Finance Canada is not one of the nine departments participating in this working group.¹⁰³ Witnesses all agreed that Finance Canada is the most crucial player within the federal Public Service when it comes to

100 John R. Bartle, Director and Professor, School of Public Administration, University of Nebraska at Omaha, *FEWO Evidence*, 3 December 2007 (1640).

101 Hélène Dwyer-Renaud, Senior Advisor, GBA Support Services, SWC, *FEWO Evidence*, 14 February 2008 (1015).

102 Michèle Bougie, Policy Analyst, GBA Support Services, SWC, *FEWO Evidence*, 14 February 2008 (0955).

103 Suzanne Cooper, Research Analyst, SWC, *FEWO Evidence*, 17 April 2008 (0945).

developing a gender responsive budget. As noted by Lisa Philipps, Associate Professor at York University:

We must deploy the expertise of the Department of Finance. If they are not included and invested in a gender budget process, it will have limited effect. I would obviously support whatever any other department or committee can do, but Finance is crucial.¹⁰⁴

The Committee agrees that strengthening the interdepartmental process is crucial to the successful implementation of GBA and gender responsive budgeting in the federal government, and that Finance Canada must be an active participant in this process. Therefore:

RECOMMENDATION 1

The Committee recommends that the Privy Council Office, in collaboration with Status of Women Canada, take the lead to strengthen the existing interdepartmental committees on gender equality and gender-based analysis (GBA); and, that PCO report to the Committee on a yearly basis on the progress being made, beginning January 2009.

RECOMMENDATION 2

The Committee recommends that Finance Canada immediately join and actively participate in the interdepartmental working group on gender indicators.

104 Lisa Philipps, Associate Professor, Osgoode Hall Law School, York University, *FEWO Evidence*, 28 November (1540).

B. Involvement of Civil Society

Building on the previous recommendation to strengthen the interdepartmental process around GBA, other witnesses have suggested that, in order for the process to be successful, it is necessary to look outside the federal Public Service and bring in representatives from civil society. The Committee heard from a number of witnesses who emphasized the importance of the relationship between government and civil society. The importance of this dialogue was noted by Ms. Peckford:

Internationally, it is recognized that in order to have a rigorous gender budgeting process, you need dialogue, engagement, and conversation with civil society groups who are endeavouring to ensure women's full economic security.¹⁰⁵

Professor Philipps also discussed the role that civil society can play in enhancing the federal government's GBA and in moving towards a gender responsive budget, noting:

There have to be civil society agencies that will create expectations, insist upon gender analysis, and provide independent analysis to review what the government does in order for the government exercise to happen in the first place and then to be effective.¹⁰⁶

The general sentiment among most of the witnesses was that civil society has much to offer, but that government is not making adequate use of this resource. As noted by Ms. Rowan-Campbell:

I think there's a gap right now in Canada where we don't have enough of that partnership. It's not that their research is necessarily going to agree. It may be diametrically opposed to what we think is happening, but it's still valuable.¹⁰⁷

105 Nancy Peckford, Program Director, Canadian Feminist Alliance for International Action, *FEWO Evidence*, 10 December 2007 (1710).

106 Lisa Philipps, Associate Professor, Osgoode Hall Law School, York University, *FEWO Evidence*, 28 November (1555).

107 Dorianne Rowan-Campbell, Development and Gender Consultant, Former Member Expert Panel on Accountability Mechanisms for Gender Equality, *FEWO Evidence*, 8 April 2008 (0925).

To address this gap, Professor Lahey specifically recommended that an advisory panel of experts should be created, bringing with them “academic objectivity”, to assist Status of Women Canada and Finance Canada in implementing gender responsive budgeting.¹⁰⁸ Ms. Rowan-Campbell, for her part, noted that the National Council of Women used to meet with the Prime Minister every year, which helped to make the voice of women heard at the highest level of the government. She also recommended that this dialogue between government and women’s organizations be re-instated, and that a mechanism to bridge the gap between government and civil society be created.¹⁰⁹

Finally, one of the strongest arguments for the involvement of civil society is its contribution to enhancing the relationship between “government and the governed.”¹¹⁰ In the words of Ms. Rowan-Campbell:

We had made a very strong recommendation about supporting the voluntary sector and about the need for creating a partnership with civil society, because it's vital for monitoring and it's vital for accountability. In the end, the accountability of any government is to the people, and civil society is the people.¹¹¹

The Committee recognizes that civil society organizations can make a strong contribution to advancing women’s equality, and that the federal government must actively encourage their participation in the development of public policy, for the benefit of all Canadians. Therefore:

RECOMMENDATION 3

The Committee recommends that Status of Women Canada establish, by January 2009, an advisory panel of experts from civil society

108 Kathleen Lahey, Professor, Institute of Women's Studies, Queen's University, *FEWO Evidence*, 28 November (1645).

109 Dorianne Rowan-Campbell, Development and Gender Consultant , Former Member Expert Panel on Accountability Mechanisms for Gender Equality, *FEWO Evidence*, 8 April 2008 (0930).

110 Ibid. (0925).

111 Ibid. (0910).

organizations and academia; that this panel provide advice to Status of Women Canada on the implementation of gender-based analysis and gender responsive budgeting in the federal government; and, that the Government of Canada provide adequate resources for this initiative.

RECOMMENDATION 4

The Committee recommends that Status of Women Canada, as the lead on the working group on gender indicators, immediately involve civil society organizations and academics in the development of the Gender Equality Indicators Project.

C. Adequacy of Financial Resources

Budget 2008 allocated \$20 million to Status of Women Canada. As noted by Professor Lahey, “with 16.6 million females in Canada, this indicates that SWC is expected to achieve its responsibilities with only \$1.21 per woman [...] in Canada.”¹¹² As a result of the recent internal reorganization at SWC, all GBA work is now performed by the Policy Directorate, which has a total of 10 analysts on staff.¹¹³ Given the increased work created by the new Treasury Board requirements for GBA, and the other projects SWC is undertaking, concerns have been raised by members of this Committee as to whether SWC has the necessary resources to perform all of these tasks. The limited resources available to Status of Women Canada is particularly troublesome for those who believe that SWC has an important role to play in conducting research and analysis on gender issues. As stated by Professor Lahey:

112 Kathleen Lahey, “Where Are the Women? Gender Analysis of Direct Expenditures, Tax Revenues, and Tax Expenditures in Budget 2008”, Submission to the Standing Committee on the Status of Women, March 13, 2008.

113 H el ene Dwyer-Renaud, Senior Advisor, GBA Support Services, SWC, *FEWO Evidence*, 26 February 2008 (0950).

What's missing is researchers who are willing and able to fill in the gender context on both sides of each and every tiny issue that's being examined. That's the key piece, and that's what Status of Women is uniquely able to provide.¹¹⁴

If Status of Women Canada does not have sufficient resources to produce the research that is needed on women's issues, then the Committee is forced to conclude that the government will have to rely on civil society organizations to produce this research. The problem with this approach is that civil society organizations lack the financial resources to conduct these extensive studies. The already limited amount of research subsidies available to them has been further restricted by recent funding cuts and changes to the criteria to access funding from Status of Women Canada.¹¹⁵ The situation is perhaps best summarized by the following excerpt from Ms. Rowan-Campbell's testimony to the Committee:

I think the voluntary sector, the civil society sector, has a great deal to offer and perhaps is not being used as it might be. We have a number of civil society institutions that do research but are underfunded. We have a number of women's organizations that used to do certain amounts of research but now, under the funding requirements, find it difficult to access funds to do that type of research.¹¹⁶

Beyond the need to fund civil society organizations to conduct research on women's issues, witnesses also called on the federal government to alter the criteria to access funding from Status of Women Canada, so that funding may again be accessed by organizations that play an advocacy role. As explained by Ms. Peckford, "part of what helps to attain women's equality is being able to exercise that voice with advocacy."¹¹⁷

114 Kathleen Lahey, Professor, Institute of Women's Studies, Queen's University, *FEWO Evidence*, 1 April 2008 (1055).

115 Lisa Philipps, Associate Professor, Osgoode Hall Law School, York University, *FEWO Evidence*, 28 November (1555)

116 Dorianne Rowan-Campbell, Development and Gender Consultant, Former Member Expert Panel on Accountability Mechanisms for Gender Equality, *FEWO Evidence*, 8 April 2008 (0925).

117 Nancy Peckford, Program Director, Canadian Feminist Alliance for International Action, *FEWO Evidence*, 1 April 2008 (1005).

In its May 2007 report *The Impacts of Funding and Program Changes at Status of Women Canada*, the Committee recommended that the Policy Research Fund at Status of Women Canada be maintained, and that the limitations on funding for research and advocacy in the revised Women's Program be removed.¹¹⁸

The Committee once more acknowledges the contribution that civil society organizations can make to the development of public policies that advance women's equality, but also recognizes that these organizations often lack the necessary financial resources to achieve their objectives. Therefore:

RECOMMENDATION 5

The Committee recommends that the Government of Canada provide financial resources to fund independent policy research on women's issues, including gender responsive budgeting.

RECOMMENDATION 6

The Committee recommends that Status of Women Canada provide project funding for gender responsive budgeting projects.

D. GBA Capacity

Creating greater gender-based analysis capacity within the line departments and central agencies was important to several witnesses. Ms. Rowan-Campbell for instance noted that while GBA is not "rocket science", it does need to be grounded in some

118 Standing Committee on the Status of Women, *The Impacts of Funding and Program Changes at Status of Women Canada*, May 2007, p. 17.

technical competence.¹¹⁹ In fact, she stated that developing the technical skills of analysts to perform gender-based analysis is essential to developing gender responsive budgets:

It's all dependent on the quality of your gender-based analysis. If you don't have that, you can't make that leap into doing any analysis of the budget, and you can't compel the technical understanding or involvement of your bureaucrats. That's your first step.¹²⁰

Two views emerged during the discussions on how to best approach the issue of fostering GBA capacity: the desirability of creating what SWC called a “gender focal point” within each department, where GBA expertise resides, versus a more diffuse approach, whereby all policy analysts are trained to become “experts” in performing GBA.¹²¹

Hélène Dwyer-Renaud, Senior Advisor for GBA Support Services at SWC, refrained from expressing an opinion on the preferred approach. However, she did share her own experience with the gender focal point approach, stating that it could lead to a situation where those GBA experts within the departments become “ghettoized.”¹²² Professor Good cautioned against the focal point approach. He perceived this approach as leading to the isolation of the GBA expertise, when what is needed is for GBA to become a fundamental part of what one looks at in terms of public policy.¹²³

Professor Bartle, on the other hand, considered the existence of a coordinator, to whom questions on GBA could be directed, to be essential to successful implementation of gender responsive budgets.¹²⁴ Ms. Peckford, commenting specifically on the situation at

119 Dorianne Rowan-Campbell, Development and Gender Consultant, Former Member Expert Panel on Accountability Mechanisms for Gender Equality, *FEWO Evidence*, 8 April 2008 (0905).

120 Ibid. (0945).

121 Hélène Dwyer-Renaud, Senior Advisor, GBA Support Services, SWC, *FEWO Evidence*, 14 February 2008 (0950).

122 Ibid. (1010).

123 David Good, Professor, School of Public Administration, University of Victoria, *FEWO Evidence*, 28 February 2008 (0905).

124 John R. Bartle, Director and Professor, School of Public Administration, University of Nebraska at Omaha, *FEWO Evidence*, 3 December 2007 (1640).

Finance Canada, believed that, not only was the gender champion “mislocated” in the tax policy unit, lacking “a purview over the entire department’s operations”, but that a gender focal point in the form of a GBA unit was also needed in order to improve the gender budget analysis currently being done.

[T]he finance department needs a GBA unit. The GBA unit needs to be accountable to the deputy minister. You can't have finance department bureaucrats doing this GBA, because I think it's outside of how they understand their own job and how they understand their own expertise. I don't think the training that's being provided by SWC or internally allows you to bridge that gap sufficiently.¹²⁵

Rather than choosing the gender focal point, the central agencies have opted to embed GBA in the policy and challenge functions within each of the central agencies. Nonetheless, each has appointed a GBA champion with a mandate to encourage the dissemination of GBA expertise throughout their respective central agency. Concerns were raised by Committee members due to the fact that the champion positions at PCO and TBS are currently vacant. However, witnesses remarked that the temporary absence of a champion did not undermine their GBA capacity. They pointed to their approach which has been to provide GBA training to “policy officers who actually do work on the front line with departments in terms of developing policy.”¹²⁶

The Committee also heard from representatives from Citizenship and Immigration Canada (CIC), whose approach to building GBA capacity presents an alternative model, in which a gender focal point located within the Corporate Affairs directorate co-exists with efforts to train policy analysts across the Department. Peter Oberle, Director General for Corporate Affairs at CIC, described the approach as follows:

125 Nancy Peckford, Director of Programmes, Canadian Feminist Alliance for International Action, *FEWO Evidence*, 15 April 2008 (0940) (0945).

126 Anita Biguzs, Assistant Secretary to Cabinet Operations Secretariat, PCO, *FEWO Evidence*, 4 March 2008 (0950).

Across Citizenship and Immigration, gender-based analysis is carried out, by and large, at the branch level, where most policy and program work occurs. To support the mainstreaming of gender-based analysis, my branch provides advisory services. We develop tools, deliver training, facilitate information sharing, develop guides, and assist branches in formulating their branch plans. We also coordinate input into the annual immigration report to Parliament.¹²⁷

The Committee strongly believes that, given the central role played by Finance Canada, the Privy Council Office and the Treasury Board Secretariat in the implementation of gender responsive budgeting in the federal government, it is essential that their GBA capacity be reinforced. Therefore:

RECOMMENDATION 7

The Committee recommends that Finance Canada, in order to improve its technical GBA capacity and the quality of the gender-based analysis being performed, create by January 2009 a centralized GBA unit comprised of gender experts; that this unit establish clear mechanisms to support the work of the policy analysts throughout the Department; and that this unit be adequately resourced over the long term.

RECOMMENDATION 8

The Committee recommends that the other central agencies, namely the Privy Council Office and Treasury Board Secretariat, establish specialized units on gender analysis in their offices.

E. Data Availability

In order to perform a proper GBA of policy proposals, which in turn will lead to effective gender budgeting, witnesses emphasized the need for data on the situation of

127 Peter Oberle, Director General, Corporate Affairs, CIC, *FEWO Evidence*, 8 April 2008 (1010).

women in Canada. This point was made by both Professor Good and Professor Claire Young in their appearance before this Committee:

The differential impact on women and men needs to be focused on, and the material is there to do that. We certainly have excellent statistical material telling us all kinds of things about the socioeconomic status of women.¹²⁸

I think on the data and the information, we have the best statistical agency in the world, StatsCan, and they have done some remarkable research on a number of these issues.¹²⁹

As the testimony from Statistics Canada and Status of Women Canada demonstrated, there is much gender disaggregated data being collected, such as the statistical compendium entitled *Women in Canada: A Gender Based Statistical Report*, which has been produced every five years since 1985. As noted above, Statistics Canada also produced for Status of Women Canada a publication entitled *Finding Data on Women: A Guide to Major Sources at Statistics Canada*. Nonetheless, witnesses acknowledged that there is still work to be done in some areas, which they hope to address in part through the Gender Equality Indicators Project.

When asked about obstacles to effective gender responsive budgeting, a number of witnesses pointed to the lack of adequate data in many areas as an outstanding problem.¹³⁰ Data availability was also identified as a problem by Professor Philipps, who noted the limitations in the existing data:

The Canada Revenue Agency does publish some gender disaggregated data; however, it is limited, and we would need to enrich it significantly to do a thorough gender analysis. There may be new kinds of data that would need to be

128 Claire Young, Senior Associate Dean and Professor, Faculty of Law, University of British Columbia, *FEWO Evidence*, 28 February 2008 (0955).

129 David Good, Professor, School of Public Administration, University of Victoria, *FEWO Evidence*, 28 February 2008 (1005).

130 Louise Levonian, General Director, Tax Policy Branch, Finance, *FEWO Evidence*, 11 March 2008 (0955).

produced about, for instance, the distribution of resources within households. So I believe that doing more data collection would need to be part of the exercise.¹³¹

The Committee recognizes that there is a disconnect between the central agencies pointing to a lack of data, and Statistics Canada and non-governmental witnesses stating that the data are available. This disconnect was explained in part by Michèle Bougie, Policy Analyst with GBA Support Services at SWC, who indicated that data are available, but that departments must seek the data actively:

On the disaggregated data and how we make it more available, Statistics Canada has a lot of data banks, and they do tend to collect things and disaggregate subpopulation groups and various cohorts. The trick is that departments have to ask for it and departments have to pay for it. When the departments have asked for it, are they asking for questions and things like census runs, or are they asking for the data broken down to meet their needs? So you have different approaches. But the departments have to ask for it in order to get it. And once they have it, they have to use it.¹³²

Another aspect of the explanation may lie in the fact that, while basic disaggregated data are available, when trying to dig deeper—for instance when trying to differentiate between the impact on aboriginal women and men or immigrant women and men—it becomes more difficult to obtain good data.¹³³

However, many witnesses noted that the lack of data is no excuse not to move forward with gender-based analysis of policy proposals feeding into the budget process. As stated by Ailsa McKay, an economics professor from Glasgow Caledonian University who studies gender budgets:

We regularly come across that as a reason, saying we can't do gender budget analysis because we don't have the required data to do the analysis. That in itself is doing gender budget analysis: discovering where you don't have the data, the gaps in the data, and to go about collecting them for the next budget round. I

131 Lisa Philipps, Associate Professor, Osgoode Hall Law School, York University, *FEWO Evidence*, 28 November (1615).

132 Michèle Bougie, Policy Analyst, GBA Support Services, SWC, *FEWO Evidence*, 14 February 2008 (1040).

133 Louise Levonian, General Director, Tax Policy Branch, Finance, *FEWO Evidence*, 11 March 2008 (1000).

don't think it's sufficient to say we don't have the data, therefore we can't start. We start by saying we don't have the data, so let's collect it, and let's ensure we fill those gaps.¹³⁴

This opinion was shared by Professor Russell, who noted that we can never have enough data but that again, this is not an impediment to moving forward with gender responsive budgeting.

The fact is that we all cope with life despite the fact that the data is not always ideal. Certainly it would be better to have more data, and certainly that would cost something. This does not mean we can't attempt gender budgeting today given what we know. [...] Data issues are no excuse for not getting started.¹³⁵

Moreover, in their appearance before the Committee, Statistics Canada representatives urged stakeholders, including all government departments, to let them know the type of data that they need in order to do a good gender-based analysis, so that the right questions can be incorporated into future questionnaires prepared by Statistics Canada.¹³⁶

Sheila Regehr, a former employee of Status of Women Canada and now Director of the National Council of Welfare (NCW), shared with the Committee her own experience with Statistics Canada. Upon assuming her position at the NCW, she contacted Statistics Canada and asked them to provide her with a briefing on the available statistical resources that could be of use to her in her work. She then suggested that the people involved with gender-based analysis at Finance Canada could benefit from such a consultation with Statistics Canada.¹³⁷

134 Ailsa McKay, Professor of Economics, Glasgow Caledonian University, *FEWO Evidence*, 3 April 2008 (0945).

135 Ellen Russell, Professor, School of Public Policy and Administration, Carleton University, *FEWO Evidence*, 3 December 2007 (1550).

136 Heather Dryburgh, Chief of the General Social Survey, Social and Aboriginal Statistics Division, Statistics Canada, *FEWO Evidence*, 17 April 2008 (1025).

137 Sheila Regehr, Director, National Council of Welfare, (As an Individual), *FEWO Evidence*, 17 April 2008 (0945).

The Committee believes that, while it is necessary to continue to collect better gender-disaggregated data, the gaps in the existing data should not prevent departments, particularly Finance Canada, from performing gender-based analysis leading to a gender responsive budget. Rather, departments should seek to address these gaps by working closely with Statistics Canada and by actively seeking gender-disaggregated data to help inform their gender-based analysis. Therefore:

RECOMMENDATION 9

The Committee recommends that Status of Women Canada, in collaboration with Statistics Canada, immediately begin developing data gathering and statistical training workshops essential to gender responsive budgeting; that these workshops be based in part on the existing publication *Finding Data on Women: A Guide to Major Sources at Statistics Canada*; that these workshops be provided to all federal departments and central agencies on a cost-recovery basis; and, that additional resources be made available to Status of Women Canada and Statistics Canada for developing these workshops.

RECOMMENDATION 10

The Committee recommends that the GBA Champion at Finance Canada immediately contact Statistics Canada for a briefing on the available statistical resources that could be of use to the Department; and that the GBA unit, once created, actively seek disaggregated data and gender statistics from Statistics Canada on a regular basis.

F. Transparency and Cabinet Confidences

Another issue that came up during witness testimony was the protection of cabinet confidences. New policies go through the Memorandum to Cabinet process for approval, which means that they ultimately end up before Cabinet. The gender-based analyses

performed as part of this process are then included in the recommendations to the Minister and as such, they are, for the most part, covered by cabinet confidentiality.¹³⁸

The same problem arose when Committee members tried to get examples from TBS of Treasury Board submissions that had to be sent back to the departments for failing to do a proper GBA. Mr. Wild insisted that he could not provide specific examples of either good or bad GBA, or of the analysis performed by TBS officers on those submissions, because of cabinet confidentiality.¹³⁹

In their explanation on confidentiality of certain documents, Finance officials made a distinction between the analysis that comes from the line departments and feeds into the budget process, and the internal GBA of tax policies performed by Finance analysts. They emphasized that they disclose the latter.

As far as the gender-based analyses that come from departments are concerned, when they go into our budget process and are provided to the minister, that really becomes advice to the minister. But the department has chosen, on the tax side, to provide that information to you. If you wanted to ask departments about their gender-based analysis and how they could provide that to you, they may be able to provide that information. From a tax policy perspective, we provide that information.¹⁴⁰

Because the initial GBA performed by Finance Canada on potential tax initiatives for the budget takes the form of advice to the Minister, and is therefore considered to be cabinet confidences, the GBA of new tax policy measures provided to the Committee is a separate document prepared by Finance Canada after the fact. The Deputy Minister explained to the Committee that the public document is “a compilation of the individual items that were sent, as part of the budget process itself”, and therefore is based on work

138 Under the *Access to Information Act*, R.S.C. 1985, c. A-1, certain analytical parts of an MC may be accessible, but normally the decision-making documents for Cabinet are cabinet confidences. Anita Biguzs, Assistant Secretary to Cabinet Operations Secretariat, PCO, *FEWO Evidence*, 6 March 2008 (0920).

139 Joe Wild, Executive Director Strategic Policy, TBS, *FEWO Evidence*, 6 March 2008 (1000).

140 Louise Levonian, General Director, Tax Policy Branch, Finance, *FEWO Evidence*, 11 March 2008 (1030).

that was done before the budget was released.¹⁴¹ Nonetheless, because of cabinet confidentiality, the Committee is unable to ascertain whether the “public” GBA of tax policy initiatives provided by Finance Canada is the same as the analysis provided to Cabinet in the course of the preparation of the budget. The quality of the GBA performed by Finance Canada will be discussed in greater detail in Chapter VI.

Finally, the Committee heard that the lack of transparency endemic to this process has caused some of the witnesses who appeared before the Committee to look at gender budgeting efforts in the federal government with a certain degree of cynicism. As stated by Ms. Peckford:

[T]here's a profound lack of transparency within the federal government and the finance department. I think that's because the measures have been so modest to date. It's very difficult to be publicly forthcoming about what you're doing when for the most part, I believe, it has been ad hoc and somewhat arbitrary.¹⁴²

G. Decision-Making and Accountability

An obvious tool in assessing the performance of both the departments and the central agencies in GBA is to look at the policies that come out of these organizations and how they impact women. However, witnesses noted that this approach carries with it a major flaw in that the public servants who do the work, who perform the gender-based analysis, do not ultimately make the decision as to whether or not a policy will go forward or what form this policy will take. As noted by Mr. Wild, “[t]he difficulty is that you can’t use the decision made by a minister as a proxy to discern the quality of the policy advice that’s been brought forward.”¹⁴³

141 Robert Wright, Deputy Minister, Finance, *FEWO Evidence*, 15 April 2008 (0835).

142 Nancy Peckford, Program Director, Canadian Feminist Alliance for International Action, *FEWO Evidence*, 10 December 2007 (1600).

143 Joe Wild, Executive Director Strategic Policy, TBS, *FEWO Evidence*, 6 March 2008 (1040).

Witnesses from the central agencies emphasized that the role of the Public Service is to provide the best possible advice to the ministers, including a complete GBA of policy initiatives coming forward. However, it is Cabinet that decides which policies will take priority and what considerations to give to the results of the GBA. According to one witness, this is exemplified by the unofficial public service motto: “fearless advice, loyal implementation.”¹⁴⁴

This important distinction between the role of the Public Service and Cabinet was made by both the representatives from PCO and TBS during their testimony, and is best summarized by the following statement by Mr. Wild:

Our job is, in a non-partisan way, to provide the best possible policy advice that we can that takes into account all perspectives and interests and gives our best view of what we feel is the best course of action. But ultimately ministers have to take all of that into account plus political considerations and they make decisions. Then we loyally implement those decisions, and that’s in essence the process. [...] We do provide our advice. Our advice has a GBA lens on it, and certainly from a minister’s perspective, that may not necessarily be the only lens or the determinative lens. I think that’s part of their job as an elected official and then they’re held accountable for the decisions they’ve taken.¹⁴⁵

The same point was also made by the Deputy Minister of Finance, during his appearance before the Committee, when he noted that:

[T]he role of the public service is to support ministers in making decisions. My role as Deputy Minister of Finance is to support the Minister of Finance. The way to do that is to ensure that the minister is making informed decisions and informed choices. In that sense, the gender-based analysis is integral to the analysis we provide, but it's one part of a very comprehensive assessment.

[...]

It's not just the department; all departments can help support ministers in making choices and making decisions. The core of being a public servant is to have

144 Louise Levonian, General Director, Tax Policy Branch, Finance, *FEWO Evidence*, 11 March 2008 (1005).

145 Joe Wild, Executive Director Strategic Policy, TBS, *FEWO Evidence*, 4 March 2008 (1005).

neutral, non-partisan advice based on the facts[...] This [GBA] is one element that I would say fits well into that body of informed advice.¹⁴⁶

Witnesses raised two key elements in this discussion. The first is that GBA is but one of the many lenses through which policy initiatives are evaluated as part of the decision-making process, which must take into account competing priorities and pressures.¹⁴⁷ The result is that in the policy process, as with any other situations where a choice must be made between various alternatives, there will be “winners and losers.”¹⁴⁸ The second element is the notion of accountability that flows from the Westminster system of governance, in which both parliamentarians and all Canadians have a role to play in holding ministers of the government accountable for their decisions. As stated by Mr. Wild:

Ultimately it is up to parliamentarians and the public to hold the government accountable for how they feel, how those decisions have been made, and whether those decisions are reflective of anybody’s given view of the public interest at that time.¹⁴⁹

This issue will be addressed in greater detail in Chapter VII of this report, which focuses on the need for oversight mechanisms and leadership, and makes specific recommendations in this regard, in order to achieve gender responsive budgets and, ultimately, gender equality.

While there is no question that ultimate leadership on gender issues must come from the political arena, there is nonetheless an important role to be played by senior management from within the Public Service. When asked by a member of this Committee whether it would be fair to say that the notion of including gender consideration in the decision-making process of the departments is ingrained and now a part of the culture of this decision-making, Ms. Dwyer-Renaud stated:

146 Robert Wright, Deputy Minister, Finance, *FEWO Evidence*, 15 April 2008 (0915)

147 Anita Biguzs, Assistant Secretary to Cabinet Operations Secretariat, PCO, *FEWO Evidence*, 4 March 2008 (0905).

148 Joe Wild, Executive Director Strategic Policy, TBS, *FEWO Evidence*, 6 March 2008 (1000).

149 Joe Wild, Executive Director Strategic Policy, TBS, *FEWO Evidence*, 4 March 2008 (0940).

I don't think it's there yet. The practice is there. Senior management knows that there is a practice going on, but does it make it through to the decision-making process? That's uneven, depending on the support that's being given to the departments.¹⁵⁰

The Committee heard from witnesses that the Treasury Board Secretariat uses two management structures to help ensure departments are addressing gender-specific objectives and implementing a gender-based analysis approach to their programs and activities.¹⁵¹ The Management, Resources and Results Structure (MRRS) and the Management Accountability Framework (MAF) allow the Government of Canada to implement results-based management that is informed by accurate and timely performance information. Ms. Beckton informed the Committee that the MRRS and the MAF can be used to track the GBA of departmental activities and initiatives, policy and program objectives and resource allocations.¹⁵²

Given that these structures are already in place, and given the important role that senior managers play in the decision-making process, the Committee discussed the idea that senior managers should be evaluated on their performance on gender-based analysis based on criteria incorporated into the existing management accountability structures. Therefore:

150 Hélène Dwyer-Renaud, Senior Advisor, GBA Support Services, SWC, *FEWO Evidence*, 26 February 2008 (1030).

151 Joe Wild, Executive Director Strategic Policy, TBS, *FEWO Evidence*, 4 March 2008 (0910).

152 Clare Beckton, Coordinator, SWC, *FEWO Evidence*, 10 December 2007 (1545).

RECOMMENDATION 11

The Committee recommends that senior government officials, namely Deputy Ministers, Assistant Deputy Ministers, and Director Generals, be held accountable for their implementation of a true gender-based analysis in all government departments by tying their performance assessment, and thereby pay increases and promotions to the implementation of gender-based analysis in their respective areas of responsibility. This must include the Clerk of the Privy Council, Secretary of the Treasury Board and Deputy Minister of Finance.

CHAPTER V. FROM A TRADITIONAL BUDGET TO A GENDER RESPONSIVE BUDGET

The Committee recognizes that there are key differences between traditional (or gender blind and gender unaware) approaches to the budget and a gender responsive approach. The chapter begins with a discussion on macroeconomic policy, since the Committee heard conflicting testimony as to whether this policy area can be analyzed from a gender lens. The chapter then contrasts the government's traditional approach to the budget to that of a gender responsive approach by examining the expenditure side and the tax side of the budget.¹⁵³ The chapter makes recommendations to ensure that government spending and taxation policies are gender responsive. In the next chapter, the report will address the way forward towards implementing a gender responsive budget.

A. Macroeconomic Policy and Gender Responsive Budgets

In his testimony, the Deputy Minister of Finance underlined Finance Canada's commitment to the "overall economic health of the country."¹⁵⁴ He informed the Committee that the Department's "overall approach" is concerned with the "well-being of all Canadians—but women within it."¹⁵⁵ Committee members heard that Finance Canada is committed to ensuring "the overall economy is dynamic enough to create growth, to help all Canadians, and to protect the most vulnerable in a period of economic uncertainty."¹⁵⁶

153 Detailed analyses that the Committee heard of Finance Canada's GBA of selected tax measures in current and past budgets can be found in Appendices A and B.

154 Robert Wright, Deputy Minister, Finance, *FEWO Evidence*, 15 April 2008 (0830).

155 *Ibid.* (0840).

156 *Ibid.*

In terms of gender-based analysis, Finance Canada distinguishes between “structural” policies and “macroeconomic” policies.¹⁵⁷ As explained by Ms. Levonian, GBA Champion at Finance Canada:

Macro-economic policies deal with aggregate economic variables such as fiscal surpluses and fiscal deficit targets and the level of public debt. These policies provide the economic and fiscal framework within which structural policies are developed. Since macro-economic policies are by definition not targeted to any sector or any group of individuals in particular, gender-based analysis is not applicable.

Structural policies, on the other hand, can impact specific sectors and segments of the population. Since these policies could potentially have different measurable impacts on women and men, it is on those policies that gender-based analysis is carried out. Examples of structural policy for which the Department of Finance is responsible include tax, tariff policy, managing federal borrowing, administering transfers to the provinces, and developing an effective system of regulation for the financial sector.¹⁵⁸

In contrast to the distinction made by Finance Canada, Professor Rhonda Sharp, a gender budget expert from the University of South Australia, explained to the Committee that the macroeconomic strategy is fundamental to the government’s commitment to gender equality and intrinsic to the gender responsive budget exercise:

[T]he wider economic and political context in particular, the macro-economic strategy that’s in place, and the discourses about the role of government do play a fundamental role in shaping what can be achieved I think in relation to gender equality, but just as importantly, they’re going to shape the design of any gender-responsive budgeting exercise that you may wish to implement.¹⁵⁹

A gender responsive budget considers macroeconomic policy key to “shaping women’s living standards and their prospects for economic empowerment.”¹⁶⁰ It thus

157 Louise Levonian, General Director, Tax Policy Branch, Finance, *FEWO Evidence*, 11 March 2008 (0905).

158 Ibid.

159 Rhonda Sharp, Professor of Economics, Hawke Research Institute for Sustainable Societies, University of South Australia, *FEWO Evidence*, 5 December 2007 (1555).

160 Debbie Budlender, et al., *Gender Budgets Make Cents*, Commonwealth Secretariat, London, 2002, p. 23.

incorporates human development objectives which lead to greater economic growth. As Ms. Yalnizyan explained:

Human development is about public and private investments. It is not specific to women, but when you invest in the things that help women, you automatically see this huge multiplier effect in communities, which then, curiously, leads to greater economic growth. It is a virtuous circle that we have lost track of in the last ten years.¹⁶¹

In a traditional budget approach, aggregate economic variables are thought of as eventually “trickling down” and benefiting the whole population. As an expert in the field of gender responsive budgets noted:

[T]here is a growing recognition that ‘trickle down’ is not automatic; rather, concerns of poverty and inequality, including gender inequality, need to be brought directly into the framework of macroeconomic policy.¹⁶²

Witnesses explicitly pointed out that a gender responsive budget must include both macroeconomic and structural policies of the budget. Ms. Peckford recommended that Finance Canada consider the differential effects of macroeconomic policies have on women particularly since there is a growing body of literature in this area:

I would invite this committee to think about whether or not that's the best choice it can make and whether or not it's possible to do GBA on macroeconomic as well as structural policies. There's an emerging expertise out there that's trying to grasp the larger macroeconomic picture in terms of what it means for women, and I think the finance department could avail itself of that.¹⁶³

As further noted by Ms. Yalnizyan, since a significant proportion of women occupy the bottom income brackets, macroeconomic policy affects their daily lives. A gender-based analysis helps to “illuminate” what these effects are on women’s incomes:

161 Armine Yalnizyan, Senior Economist, Canadian Centre for Policy Alternatives, *FEWO Evidence*, 1 April 2008 (1020).

162 Debbie Budlender, et al., *Gender Budgets Make Cents*, Commonwealth Secretariat, London, 2002, p. 28.

163 Nancy Peckford, Director of Programmes, Canadian Feminist Alliance for International Action, *FEWO Evidence*, 15 April 2008 (0940).

You've mentioned world economic pressures. You alluded to the decline in manufacturing. And there's the credit crunch that we're all dealing with too. These are large-scale hydraulics that will affect the macroeconomy. In every instance, the role of women is at the bottom of the income spectrum. In every instance, a good GBA analysis will illuminate our understanding of how the distribution of incomes is changing and how government policy impacts that distribution.¹⁶⁴

The Committee agrees that, in order to move forward with a gender responsive budget that truly reflects the reality of women's lives, it is essential that Finance Canada consider the impact of both macroeconomic policies and structural policies. Therefore:

RECOMMENDATION 12

The Committee recommends that Finance Canada undertake on a regular basis a gender-based analysis of government macroeconomic policy; that it seek the expertise of researchers and academics who have analyzed how macroeconomic policy has alleviated or exacerbated gender inequality; that it consider in its analysis how such government macroeconomic policy increases, reduces or leaves unchanged the losses to society from gender inequality; and that these analyses be applied to subsequent federal budgets.

B. The Expenditure Side

Witnesses repeatedly stated that in order to address women's equality, public investments in key areas must be made. These include affordable housing, child care, and access to post-secondary education.

But we know what the simple things are that can advance women's equality, and these things have been repeated over 20 or 30 years. They include anything to do with affordable housing, child care, access to post-secondary education. These are not gender-specific things, but we know they improve the position of

164 Armine Yalnizyan, Senior Economist, Canadian Centre for Policy Alternatives, *FEWO Evidence*, 15 April 2008 (1000).

women. So there is a short list of things that open up opportunity for women and reduce barriers. But are any of those things in the budget? And to what extent is the budget focused on advancing women's equality?¹⁶⁵

Even though the federal government has allocated spending in these areas, the Committee heard that these resources do not adequately address women's needs. For example, one of the witnesses described the impact that new post-secondary education spending had on women. Her analysis showed that new federal funding did not sufficiently address the needs of 1.3 million students. Women comprise a higher proportion of post-secondary students and, consequently, the impact of higher tuition rates is greater on women than on men.¹⁶⁶ During their testimony, Finance Canada officials cited government spending on housing as an example of the government's progress on affordable housing.¹⁶⁷ However, other witnesses pointed out that an analysis of the incidence of benefits would need to be made to assess the impact of these spending measures:

For example, on affordable housing, you heard about three or four programs, which were marshalled in front of you. Who benefited? Where did they benefit? Are people actually more housed today than they were 10 years ago? These are important, substantive questions. The evidence is there or it's not there, and if the evidence is not there, then you can't say you've made progress.¹⁶⁸

Witnesses informed the Committee that a gender responsive budget exercise is concerned with analyzing spending cuts as well as new spending based on government surpluses. Ms. Yalnizyan cited as an example the drastic federal cuts made during the deficit-cutting years in the early 1990s and their negative impact on women. She noted that these investments were never restored when the government experienced budget surpluses:

165 Armine Yalnizyan, Senior Economist, Canadian Centre for Policy Alternatives, *FEWO Evidence*, 1 April 2008 (0905).

166 Armine Yalnizyan, Senior Economist, Canadian Centre for Policy Alternatives, *FEWO Evidence*, 13 March 2008 (1015).

167 Louise Levonian, General Director, Tax Policy Branch, Finance, *FEWO Evidence*, 15 April 2008 (0900).

168 Armine Yalnizyan, Senior Economist, Canadian Centre for Policy Alternatives, *FEWO Evidence*, 15 April 2008 (0950).

During the surplus years, those moneys were never restored. So what we were left with was a situation in which women weren't able to reliably count on programs and services that were very, very important for the stability of themselves and their families.¹⁶⁹

Witnesses pointed out that governments should consider analyzing the way in which surpluses are allocated. As Professor Sharp stated:

But it is interesting, if you have large budget surpluses, to be able to focus on where the surplus money is going. I think that's politically crucial, because it at least looks as though—it's not true—you're not taking it away from anybody else but are distributing the benefits.¹⁷⁰

More specifically, Ms. Yalnizyan noted that governments need to reinvest in their communities during times of economic growth.

We have had a strange last ten years, however. Even with a strong and growing economic environment and with public coffers growing, we have failed to reinvest this and reap the rewards, whether you're talking about making sure that there are community centres where kids can play, or that women are getting assistance in child care, or that there's enough health care out there so women are not taking care of the elderly or the disabled or the ill at home. There are so many things we could be investing in that actually are win-win for everybody. But the current environment is that investments are best left to the private sector and that the public shouldn't be investing; it should be getting out of the way of the market.¹⁷¹

As will be discussed in the next section, there has been a tendency in the federal government to rely on tax expenditures as a funding source for social programs. The Committee heard that direct spending should also be considered as another option for

169 Nancy Peckford, Program Director, Canadian Feminist Alliance for International Action, *FEWO Evidence*, 10 December 2007 (1555).

170 Rhonda Sharp, Professor of Economics, Hawke Research Institute for Sustainable Societies, University of South Australia, *FEWO Evidence*, 5 December 2007 (1630).

171 Armine Yalnizyan, Senior Economist, Canadian Centre for Policy Alternatives, *FEWO Evidence*, 1 April 2008 (1015).

funding social programs. Witnesses recommended that Finance Canada should determine the best funding mechanism for a particular social program in consultation with line departments and by enlarging the consultative process.

Again, it is enlarging the consultative process and enabling a focus on gender to take place at an earlier stage, which is key to it all. And not to keep knocking Finance, but really, when you're talking about sophisticated and important social programs, you need as much input from those with knowledge about those issues as you do from the financial experts.¹⁷²

The Committee believes that, in the preparation of a gender responsive budget, Finance Canada should not restrict its gender-based analysis to tax policy initiatives, but must also undertake a gender-based analysis of current and new spending initiatives. Therefore:

RECOMMENDATION 13

The Committee recommends that Finance Canada undertake an analysis of the distribution of benefits of current and new government spending initiatives; that Finance Canada examine the impact this funding has on women and men, on groups of women and men and by income class, and where applicable, breakdowns by age, relationship status and dependents; that these analyses be periodically reviewed by the advisory panel of experts of Status of Women Canada; and, that these analyses be applied to subsequent federal budgets.

C. The Tax Side

1. The Tax System

The principal function of the tax system is to raise the revenues necessary to fund government expenditures that reflect society's priorities. The tax system can

172 Claire Young, Senior Associate Dean and Professor, Faculty of Law, University of British Columbia, *FEWO Evidence*, 28 February 2008 (1000).

also be used directly to achieve public policy objectives through the application of special tax rates, exemptions, deductions, rebates, deferrals and credits that affect the level and distribution of tax.¹⁷³

A large portion of government revenues are collected through the tax system in the form of personal and corporate income taxes. The Committee heard that the tax system is not gender neutral, but that it does have a differential impact on women and men. Witnesses explained to the Committee that not all government objectives can be addressed through the tax system or through tax reductions. As Professor Philipps noted:

I think it's true that many problems of equality require direct spending by government to address; not everything can be done through the tax system to address women's inequality or the problems of low-income people.

This is one of the reasons we need to examine the budget from a gender lens, because there has been such a heavy shift towards tax cuts as the instrument for addressing problems, and we need to scrutinize those to see if they're working equally well for men and women, for low-income and higher-income people.¹⁷⁴

More generally, Ms. Yalnizyan noted that “tax policies and spending policies have reinforced this divide in society between rich and poor.”¹⁷⁵ She referred to a recent report by the Organisation for Economic Cooperation and Development that showed tax policies pursued by Canada and other countries have had “a more favourable impact on higher income groups.”¹⁷⁶

Professor Young and Professor Good both stated that new tax measures encompass a small proportion of the budget. It was recommended that instead of Finance Canada focusing only on new tax measures as part of its gender-based analysis, its

173 Finance Canada, *Tax Expenditures and Tax Evaluations* 2007, p. 9.

174 Lisa Philipps, Associate Professor, Osgoode Hall Law School, York University, *FEWO Evidence*, 28 November (1615).

175 Armine Yalnizyan, Director of Research, Community Social Planning Council of Toronto, *FEWO Evidence*, 5 December 2007 (1710).

176 OECD, *Taxing Wages 2006-2007. Special Feature: Tax Reforms and Tax Burdens*, OECD, March 2008, p. 31.

analysis should be extended and applied to current tax rules.¹⁷⁷ Witnesses also criticized Finance Canada's gender-based analysis as insufficient in terms of "what it's identifying as useful to women."¹⁷⁸

Professor Philipps explained to the Committee that the government currently has in place a gender blind policy which is a tax policy "that's made without explicitly taking gender into account."¹⁷⁹ She recommended four considerations to be applied in a gender analysis of tax policy:

1. The impact the tax policy has on women both distributively and behaviourally;¹⁸⁰
2. The impact the tax policy has on women and men as individuals within the household;
3. The impact the tax policy has on different groups of women; and,
4. The impact the tax policy has on women paid workers and as unpaid caregivers.

(a) Personal Income Taxes

The Committee heard that in 2007, 38% of women and 24% of men did not file personal income tax returns because they had no tax payable. Witnesses informed the Committee that when the federal government cuts income taxes, 38% of women do not

177 David Good, Professor, School of Public Administration, University of Victoria, *FEWO Evidence*, 28 February 2008 (0925).

178 Nancy Peckford, Program Director, Canadian Feminist Alliance for International Action, *FEWO Evidence*, 10 December 2007 (1605).

179 Lisa Philipps, Associate Professor, Osgoode Hall Law School, York University, *FEWO Evidence*, 28 November (1530).

180 A distributive analysis asks the question of who benefits and whether women get the fair share of the benefits of the tax change. A behavioural analysis asks the questions of how the policy affects women's choices as compare to men.

benefit from these tax cuts. Also, women who do not pay taxes will not be able to benefit from tax measures such as a new child tax credit.¹⁸¹

The Committee learned that a gender responsive budget considers who the beneficiaries of a tax cut are and demonstrates how the benefits are distributed by income class and gender.¹⁸² As Ms. Yalnizyan stated, such an analysis shows that “almost four in ten women will get nothing out of income tax at all.”

In fact, 58% of taxable Canadians do not get past that first bracket, which ends at \$37,884. About 68% of women fall into this category and 50% of men. That means the \$3 billion a year goes to the majority of taxable Canadian men and women.

Three-quarters of all Canadian men benefit from the tax cut agenda, but almost four in ten women will get nothing out of income tax at all. Why? It's because they don't earn enough money to pay taxes in the first place. Tax cuts are meaningless to four out of ten women.¹⁸³

A gender responsive budget takes into consideration the opportunity cost of a tax cut since such a policy does not allow the federal government to spend on what is most important to both men and women.

Here's what that money did not buy and what the women's agenda has long sought: liveable cities, supports for families, pathways of opportunity, reduction of poverty, freedom from violence, and access to basic justice. That is not just good for women, ladies and gentlemen, that is good for us all.¹⁸⁴

181 Lisa Philipps, Associate Professor, Osgoode Hall Law School, York University, *FEWO Evidence*, 28 November (1535).

182 Armine Yalnizyan, Senior Economist, Canadian Centre for Policy Alternatives, *FEWO Evidence*, 1 April 2008 (0905).

183 Armine Yalnizyan, Senior Economist, Canadian Centre for Policy Alternatives, *FEWO Evidence*, 13 March 2008 (0920).

184 Ibid.

(b) Corporate Income Taxes

Finance Canada explained to the Committee that personal income tax measures “are more conducive to gender-type analysis than corporate-type measures.”

In the personal income tax system, when you make a change to it, you’re directly affecting individuals. So when you’re directly affecting individuals, you can do a gender-based analysis on that: What’s the impact for women? What’s the impact for aboriginal groups, etc.? But when you’re targeting a corporation, then it becomes more difficult to do the gender-based analysis because it’s a corporation as opposed to the people you’re actually trying to target.¹⁸⁵

In contrast to Finance Canada’s approach to budget analysis, a gender responsive budget considers corporate income tax measures as conducive to a gender-based analysis. The Committee heard that such an analysis reveals the broader implications of corporate income tax reductions. For example, a decrease in corporate income taxes often translates into less federal government revenues and, hence, less available resources to address women’s needs for affordable housing and child care.¹⁸⁶

Witnesses pointed out that individual taxpayers are disproportionately bearing the tax burden compared to corporations. Professor Lahey presented to the Committee her own calculations demonstrating the loss of revenue entailed through corporate tax reductions:

My own personal calculations show that Canada lost \$3.1 billion in tax revenue to overseas investments owned by Canadian corporations last year, and will every year. At the same time, I’ve estimated that another \$3 billion is being lost in the domestic tax cuts. So there is a huge amount of money being released through the corporate sector that is draining the tax system quite dramatically. How does this compare to individuals? Well, when the corporations are not paying taxes, who’s left?¹⁸⁷

185 Louise Levonian, General Director, Tax Policy Branch, Finance, *FEWO Evidence*, 11 March 2008 (0935).

186 Armine Yalnizyan, Senior Economist, Canadian Centre for Policy Alternatives, *FEWO Evidence*, 13 March 2008 (0920) (1005) (1055).

187 Kathleen Lahey, Professor, Institute of Women’s Studies, Queen’s University, *FEWO Evidence*, 13 March 2008 (1005).

The Committee heard that given the tendency to reduce corporate income taxes, personal income taxes presently contribute more to federal government revenues than do corporate tax revenues.

In the 1960s, personal income taxes contributed about 30% of federal government revenues. Today they account for almost half: 47%. Look at corporate taxes in comparison. They've gone from about 19% of federal government revenues in the sixties to about 13% today. So it's a sea change; there's more reliance on income taxes. It's like taxing capital less and taxing labour more.¹⁸⁸

It is worth noting that governments have pursued policies of corporate income tax reductions in order to attract investment and to improve their competitiveness. However, in its publication, *Tax Expenditures and Tax Evaluations 2007*, Finance Canada found that it is difficult to prove "the existence of a relationship between taxes and investment with real-world data."¹⁸⁹

A gender responsive budget considers whether the current tax system is fair to women and whether women bear a disproportionate amount of the tax burden. As Professor Lahey remarked, such an analysis requires that the "combined effect of consumption and commodity taxes combined with the existing rate structure under the *Income Tax Act*"¹⁹⁰ be considered. After doing such an analysis, Professor Lahey informed the Committee that the "cumulative effect of the GST, PST, federal income tax, plus provincial income tax" has a "heavy and crushing burden" on women because of their lower incomes.¹⁹¹

188 Armine Yalnizyan, Senior Economist, Canadian Centre for Policy Alternatives, *FEWO Evidence*, 13 March 2008 (1005).

189 Finance Canada, *Tax Expenditures and Tax Evaluations 2007*, p. 47.

190 Kathleen Lahey, Professor, Institute of Women's Studies, Queen's University, *FEWO Evidence*, 28 November (1540).

191 Ibid. (1545).

One of the members of the Committee asked Finance Canada whether it would be possible to conduct a gender-based analysis of the tax system. For Finance Canada, such a review would be a “huge undertaking”:

Analyzing the tax system in its entirety from the perspective of gender-based analysis is a huge, significant undertaking. Currently the resources within the Department of Finance don't exist to undertake that kind of analysis. If this were to become priority for ministers, then funding would have to be allocated to that resource to be able to undertake that kind of analysis, but currently the resources aren't available within the department to be able to do that.¹⁹²

Although the Committee recognizes that a gender-based analysis of the federal tax system would be a tremendous undertaking for Finance Canada, the Committee believes that such an analysis is required in order to address inequities in the tax system and to ensure the successful implementation of gender responsive budgets. Therefore:

RECOMMENDATION 14

The Committee recommends that Finance Canada undertake a gender-based analysis of new and current tax policy measures, including personal income, corporate income, and sales and excise tax measures; that it consider in its analysis the differential effects of spousal provisions and joint tax measures on women and men; that it develop a distributional analysis of the effects of these tax measures by income class and gender, and where applicable, breakdowns by age, relationship status, and dependents; that these analyses be periodically reviewed by the advisory panel of experts of Status of Women Canada; and that these analyses be applied to subsequent federal budgets.

192 Louise Levonian, General Director, Tax Policy Branch, Finance, *FEWO Evidence*, 11 March 2008 (0950).

RECOMMENDATION 15

The Committee recommends that Finance Canada develop solutions for addressing gender-based inequities in the personal income tax system; that it seek the expertise of academics and researchers as part of its analysis and review; that adequate resources be made available for this initiative; and, that it present a report on this review to the Committee by May 2010.

2. Tax Expenditures

The Committee heard that tax expenditures are considered by the federal government to be “back door” expenditures and as such, are often not accounted for.¹⁹³ Finance Canada is responsible for the tax expenditure portion of the budget and for reporting and evaluating these tax expenditures. Finance Canada publishes yearly its tax expenditure reports that are found on its website.¹⁹⁴ The reports do not include any gender breakdown. They only provide quantitative data and do not examine the differential impact these tax expenditures may have on men and women.

Witnesses indicated that tax expenditures have been increasingly used to fund social programs. Instead of directly spending on social programs, the federal government has put in place various subsidies for social programs. In essence, “rather than funding a particular activity or program by way of a direct grant, the subsidy is delivered through the tax system.”¹⁹⁵ For example, the cost of the Working Income Tax Benefit was

193 David Good, Professor, School of Public Administration, University of Victoria, *FEWO Evidence*, 28 February 2008 (0950).

194 Finance Canada, *Government Canada Expenditures*, available at: <http://www.fin.gc.ca/purl/taxexp-e.html>.

195 Claire Young, *Tax and Social Programs: The Gendered Impact of Funding Social Programs Through the Tax System*, Status of Women Canada, October 2000, p. 9.

\$555 million in 2007, and for pension income splitting it was \$665 million. The largest personal income tax expenditures are allocated to the registered retirement savings plans (RRSPs) at approximately \$11 billion of net tax expenditures in 2007.¹⁹⁶

Because the budget incorporates a significant amount of tax expenditures, the witnesses recommended that the yearly published tax expenditure accounts need to become part of the budgetary process:

What we should do is require that in every budget there be a tax expenditure budget or account every year. People would see it and become much more informed [...] in recognizing the large amounts of money that flow through tax expenditures for various public purposes. This would be a very important thing to let Canadians know. In fact, we spend as much, or almost as much, through the back door in tax expenditures as we do through the front door in direct expenditures, when you add them all up.¹⁹⁷

Witnesses remarked that the tax system may not be the best mechanism for addressing the needs of women, particularly where senior women are concerned. The Committee also heard that, should the government opt for using the tax system as a mechanism for funding social programs, then it should consider the use of refundable tax credits.

The only kind of tax cut that can benefit lower-income women is something called a refundable credit [...] One strategy you might want to look at as a pro gender equality tax reform strategy is to convert more of our non-refundable credits into refundable credits, precisely so they can reach those lower-income women.¹⁹⁸

The Committee believes that, in light of the important role of tax expenditures in funding social programs, greater transparency is needed to better understand the impact of tax expenditures on women. Therefore:

196 Finance Canada, *Tax Expenditures and Tax Evaluations* 2007, p. 21.

197 David Good, Professor, School of Public Administration, University of Victoria, *FEWO Evidence*, 28 February 2008 (1010).

198 Lisa Philipps, Associate Professor, Osgoode Hall Law School, York University, *FEWO Evidence*, 28 November 2007 (1535).

RECOMMENDATION 16

The Committee recommends that Finance Canada include in all subsequent federal budget publications summary tables of both new and current tax expenditure measures.

RECOMMENDATION 17

The Committee recommends that Finance Canada review, assess and evaluate the differential impacts of tax expenditure instruments by gender and income class, and where applicable, breakdowns by age, relationship status, and dependents; including the impact of refundable tax credits; and, that this analysis be applied to subsequent federal budgets.

CHAPTER VI. TOWARDS A GENDER RESPONSIVE BUDGET

This chapter is concerned with providing a roadmap on how Canada can move towards implementing a gender responsive budget. The chapter discusses the international lessons learned in the area of gender responsive budget initiatives, outlines the key steps to be taken when implementing a gender responsive budget and makes recommendations to ensure that the federal budget is gender responsive.

The Committee heard that there is “no single recipe” with the approach Canada can take in implementing a gender responsive budget. What is key is to “keep it simple and unburdening” particularly for civil servants.¹⁹⁹ The Committee heard that “Canada must choose what works in its specific context.”²⁰⁰ At the same time, the Committee learned that a gender responsive budget exercise must consider gender “as an integral part at the very beginning when analysis is going to take place.”²⁰¹

A. International Lessons Learned

In his testimony, Professor Bartle outlined the following elements that are needed in order to implement successful gender responsive budgeting initiatives:

1. Buy-in of government and civil society stakeholders;
2. Integration of gender into budgets at all levels of government;

199 Debbie Budlender, Specialist Researcher, Community Agency for Social Enquiry, South Africa, *FEWO Evidence*, 10 December 2007 (1540).

200 Clare Beckton, Coordinator, SWC, *FEWO Evidence*, 10 December 2007 (1555).

201 Marilyn Rubin, Professor of Public Administration and Economics, John Jay College of Criminal Justice, City University of New York, *FEWO Evidence*, 3 April 2008 (1030).

3. Political environment and social values in place to affect its acceptance;
4. Incorporation of gender analysis into each phase of the budget cycle: and,
5. Technical expertise and data availability.²⁰²

The Committee heard testimony describing various experiences in implementing gender responsive budget initiatives at different levels of government. The most well-known example is that of Australia. The Government of Australia is considered a “pioneer” in this area since it began including a Women’s Budget Statement in 1984 as part of its budget papers.²⁰³ As Professor Sharp explained to the Committee, this was a “femocrat-based, gender-responsive budget, meaning it was driven by the women’s policy units within government.”²⁰⁴ When a new government came into power in 1996, “it abolished the femocrat-type exercise and replaced it each year with a ministerial budget statement.”²⁰⁵ Professor Sharp pointed out to the Committee that a “mistake was made” because the gender responsive budget initiative was not sustainable in a changing economic and political climate:

A mistake we made in Australia was thinking we could have the same model forever. Things change, particularly the economic and political climate. By the early to mid-1990s, we shifted into a discourse that the role of government had to be reduced all the time. The basis on which we had introduced gender-responsive budgeting was in more of a Keynesian economic environment where it was possible to get substantial increases in funding for women’s issues. When that environment changed, we didn’t really have a strategy, other than stopping the worst from happening.²⁰⁶

202 John R. Bartle, Director and Professor, School of Public Administration, University of Nebraska at Omaha, *FEWO Evidence*, 3 December 2007 (1535).

203 Diane Elson, *Budgeting for Women’s Rights: Monitoring Government Budgets for Compliance with CEDAW*, UNIFEM, May 2006, p. 39.

204 Rhonda Sharp, Professor of Economics, Hawke Research Institute for Sustainable Societies, University of South Australia, *FEWO Evidence*, 5 December 2007 (1610).

205 Ibid.

206 Ibid.

The Committee heard that there is a consultative process in place within government but what is “lacking [...] is a strong movement outside government to put pressure on the budget.”²⁰⁷

The Committee also heard about the South African experience with gender responsive budgets. Ms. Budlender explained that there have been advances made by two South African provinces in institutionalizing gender budgeting. The provincial departments report in their annual budgets on the “allocations they think contribute the most to gender equality and youth development.” In addition, “they must include a report on what the subprogram that gets the largest amount of money is doing.”²⁰⁸ At the national level, there is a parliamentary committee on women that commissions Ms. Budlender “to assist them in analyzing the budget and preparing their report on the budget and sharing other skills with them.”²⁰⁹

The Committee learned about the Scottish Parliament's experience in initiating a gender responsive budget. The Committee heard from the Scottish Women's Budget Group, a civil society organization in Scotland which, through their lobbying efforts, convinced the Scottish Equal Opportunities Committee to appoint a special advisor on the budget. Professor Ailsa McKay, who is currently special advisor, helped the Committee look at the budget through a gender lens and prepare a report that was submitted to the Finance Committee. Professor McKay described her work as follows:

My subsequent remit was to advise on prospective witnesses the Committee may want to call to give evidence with regard to the contents of the Scottish budget; to provide the Committee members with guidance on the appropriate line of questioning of those witnesses; to brief the Committee members on the contents of the budget with a specific focus on where equality considerations were evident or, in many situations, where equality considerations were not

207 Ibid.

208 Debbie Budlender, Specialist Researcher, Community Agency for Social Enquiry, South Africa, *FEWO Evidence*, 10 December 2007 (1535).

209 Ibid.

evident; and, finally, to have input into the equal opportunities Committee's written response to the finance Committee of the Scottish Parliament, which is part of the formal scrutiny process.²¹⁰

A fourth example that the Committee heard was at the city level—that of San Francisco, which is one of the twenty largest cities in the United States with a population of 750,000 people and a budget of \$6 billion.²¹¹ According to Professor Rubin, the City of San Francisco passed its own CEDAW ordinance in 1998, given that the United States had not ratified this convention.

The CEDAW ordinance requires that city departments use a gender and human rights analysis to review their policies regarding budget allocations, as well as employment and service delivery.²¹²

In order to accomplish this, the ordinance required the “city departments to undergo a gender analysis in three areas: budget allocation, service delivery, and employment practices.”²¹³ Professor Rubin provided an example of how gender-based analysis revealed to the employees with the Department of Public Works how their expenditures has an impact on women. In Professor Rubin’s words:

When the department of public works was first approached with this, they said that fixing sidewalks and street lighting really does not have any gender implications.

Everybody is affected by this. The department on the status of women and other people in San Francisco sat down and worked with them, and they came to realize, for example, that when they do curb cuts for wheelchairs and strollers, most of the people who push those wheelchairs and strollers are women. So there is a differential impact. They also saw, for example, with street lights, that in areas near parks and other rather dark areas, the people who are most in danger of crime are women.

210 Ailsa McKay, Professor of Economics, Glasgow Caledonian University, *FEWO Evidence*, 3 April 2008 (0910).

211 Marilyn Rubin, Professor of Public Administration and Economics, John Jay College of Criminal Justice, City University of New York, *FEWO Evidence*, 3 April 2008 (1000).

212 Ibid.

213 Ibid. (1005).

They actually came to realize that there were gender implications of many of their expenditures, but they had a very difficult time in collecting the data that could actually document these implications.²¹⁴

Professor Rubin informed the Committee that two key criteria that helped launch the gender responsive budget initiative in San Francisco were leadership and the involvement of civil society.

A final example that the Committee heard of a gender responsive budget initiative was closer to home. In Manitoba, the United Nations Platform for Action Committee (UNPAC) received funding from Status of Women Canada for its gender budgeting project. As part of its gender responsive budgeting work, UNPAC advocated for including gender analysis as part of Manitoba's budget process. UNPAC met with the Minister of Finance and with senior staff who "expressed an interest in improving gender and diversity analysis skills among provincial civil servants." UNPAC was involved with developing pilot projects to "both test the usefulness of GBA and to build skills internally."²¹⁵ The first stage involved the province setting priorities for analyzing the "situations of aboriginal women and men and girls and boys, and boys and girls with disabilities."²¹⁶ Once priorities were set, program managers and policy analysts were trained in several departments including Manitoba Family Services and Housing. Lissa Donner, who is a volunteer with UNPAC and a self-employed researcher on gender and women's issues, informed the Committee that the gender-based analysis training and research that was undertaken by the Manitoba Family Services and Housing revealed the following:

In 2001 there were just over 60,000 Winnipeggers living in core housing need. By including gender in our analysis, we discovered that women had a higher incidence of core housing need. In Winnipeg and in Manitoba as a whole, for

214 Ibid. (1025).

215 Lissa Donner, United Nations Platform for Action Committee Manitoba, *FEWO Evidence*, 5 December 2007 (1605).

216 Ibid.

every 100 males living in core housing need, there were about 125 females. So at the very outset you can see just simple sex disaggregation of the data makes a big difference to our understanding.²¹⁷

B. Key Steps for Implementing a Gender Responsive Budget

The Committee believes that the following steps should be taken when implementing a gender responsive budget.

1. Integrating the Context of Women's Lives

Witnesses repeatedly informed the Committee that the context of women's lives must be integral to a gender responsive budget approach. Ms. Peckford noted that Finance Canada's current approach cannot be considered to be gender responsive:

What I see, in terms of the gender-based analysis to which we've been able to gain access, is that a lot of measures are analyzed, but these measures in some cases are entirely irrelevant to most women's lives and really have no bearing on their equality status, their engagement in the economy, or the ways in which they support their families.²¹⁸

Ms. Peckford explained to the Committee that a gender responsive budget contributes to an understanding of how "women are disadvantaged in the economy, and particularly in their communities."²¹⁹

217 Lissa Donner, United Nations Platform for Action Committee Manitoba, *FEWO Evidence*, 5 December 2007 (1605).

218 Nancy Peckford, Program Director, Canadian Feminist Alliance for International Action, *FEWO Evidence*, 10 December 2007 (1650).

219 Ibid. (1600).

Professor Lahey echoed Ms. Peckford and stated that analysts undertaking a gender responsive budget must be able to research on the “realities of women's lives.”²²⁰

2. Developing a Good Action Plan with Key Indicators to Measure Progress

Budget 2008 announced that the federal government will be developing an “Action Plan that will advance the equality of women across Canada through the improvement of their economic and social conditions and their participation in democratic life.”²²¹

Ms. Peckford was concerned that such an Action Plan would not be enforceable:

My fear about an action plan is that it will become a bureaucratic exercise, that it won't have any teeth, that it may sound good on paper and may look like other action plans from around the world, but Status of Women Canada will be charged with this implementation in a way such that it isn't able to compel the decision-makers, the highest levels of government, to implement it.²²²

At the same time, she noted that the Action Plan is an opportunity to address women's specific needs and to improve on the federal government's gender-based analysis that is already in place. She also identified the need for indicators so as to measure progress:

I think there's an opportunity, with the action plan that has been committed to, to look very specifically at enhancing, improving, enriching the gender-based analysis strategy that has been put into place, however weak and marginal it might be. One of the key ways to do that, and one of the things the federal plan for gender equality neglected to see done, is to develop a set of indicators that actually helps you to define your success.²²³

220 Kathleen Lahey, Professor, Institute of Women's Studies, Queen's University, *FEWO Evidence*, 1 April 2008 (1055).

221 Government of Canada, *The Budget Plan 2008. Responsible Leadership*. February 2008, p. 118.

222 Nancy Peckford, Program Director, Canadian Feminist Alliance for International Action, *FEWO Evidence*, 13 March 2008 (1010).

223 *Ibid.* (1010).

Ms. Peckford also informed the Committee that such an Action Plan needs to have the government's commitment. She recommended that the government demonstrate its commitment to gender equality in the Speech from the Throne, as was also recommended by the Expert Panel on Accountability Mechanisms for Gender Equality.²²⁴

[O]ne of the things the expert panel recommended was that one of the best indications of a government's commitment to gender equality and women's equality is whether or not it appears in the Speech from the Throne. They said the Speech from the Throne should be utilized as a mechanism through which we articulate our broader, visionary goals for women's equality. No Speech from the Throne in several years under numerous governments has taken that opportunity. I think the time is now.²²⁵

3. Asking the Right Questions

The Committee heard that when undertaking a gender responsive budget exercise, a list of questions have to be developed and answered by those doing the analysis. An example of such a list of questions was provided by Ms. Peckford:

- Does the budget initiative increase women's autonomy?
- Does it help low-income women move about the poverty line?
- If the budget initiative is a tax measure, is it refundable?
- Does it consider women with limited access to the workforce?

224 The Expert Panel on Accountability Mechanisms For Gender Equality, *Equality for Women: Beyond the Illusion*, Final Report, December 2005, p. 9.

225 Nancy Peckford, Program Director, Canadian Feminist Alliance for International Action, *FEWO Evidence*, 13 March 2008 (1030).

- Does the budget initiative improve women’s access to essential services?
- Have indicators been developed in consultation with women’s equality groups and other experts?²²⁶

4. Integrating Gender into the Budgetary Cycle

The Committee heard that a gender responsive budget exercise has to be woven into all the phases of the budgetary process.

What's important is looking at each of the phases from the beginning, when the executive formulates the budget and then passes it to the legislature, and then, in turn, the legislature enacts it. That phase, again, needs to have explicit consideration.²²⁷

The table below, entitled “Integrating Gender Responsive Budgeting into the Budget Process”, provides an illustration of how gender as a variable is integrated throughout the budgetary cycle.

226 Nancy Peckford, Program Director, Canadian Feminist Alliance for International Action, *FEWO Evidence*, 1 April 2008 (0940).

227 John R. Bartle, Director and Professor, School of Public Administration, University of Nebraska at Omaha, *FEWO Evidence*, 3 December 2007 (1615).

Table 4—Integrating Gender Responsive Budgeting into the Budget Process²²⁸

State of Budget Process	Initiatives
Budget Preparation	<ol style="list-style-type: none"> 1. Gender-specific budget initiatives set forth in the chief executive's budget policy. 2. Gender policies incorporated into overall budget guidelines and instructions from the central budget office. 3. Gender-specific priorities set for budget allocations within departments for specific agencies.
Budget Approval	<ol style="list-style-type: none"> 1. Creation of specific gender guidelines for expenditure and revenue legislation in the overall framework for legislative decision making. 2. Integration of gender-specific language in legislation establishing new programs and agencies. 3. Use of gender responsive budgeting guidelines in allocating discretionary resources. 4. Incorporation of gender outcomes into fiscal notes accompanying new spending and revenue legislation.
Budget Execution	<ol style="list-style-type: none"> 1. Creation of guidelines for spending where there is discretion given to departments by legislative bodies. 2. Development of gender guidelines for outsourcing, procurement, and grant disbursement. 3. Implementation of gender goals in staffing.
Audit and Evaluation	<ol style="list-style-type: none"> 1. Incorporation of a gender dimension into financial audits that focus on expenditures and compliance. 2. Incorporation of a gender dimension into performance audits that focus on outputs and outcomes. 3. Audit for compliance with gender goals and guidelines.

5. Using the Right Tools for Analysis

Witnesses informed the Committee that there needs to be a set of analytical tools and models to analyze a gender responsive budget:

International experience shows that a combination of tools is used to create analytical models to analyze income distribution, among other things. Examples of some of these tools are the gender audits and gender impact assessments, gender-disaggregated beneficiary assessments, gender-disaggregated policy expenditure incident analysis, and gender-disaggregated tax incidents.²²⁹

228 Marilyn M. Rubin and John R. Bartle, "Integrating Gender into Government Budgets: A New Perspective," *Public Administration Review*, Vol. 65, No. 3, 2005, p. 264.

229 Clare Beckton, Coordinator, SWC, *FEWO Evidence*, 10 December 2007 (1545).

According to Professor Lahey, “[o]ne of the hallmarks of a proper gender analysis is not to make assumptions, not to use stereotypical thinking, but to use the actual data.”²³⁰

6. Ensuring Sustainability

Several witnesses indicated to the Committee that a gender responsive budget approach must be sustainable:

The test, really, is whether it can survive a change of administrations. That's always been the issue. It needs to justify the work that it takes to do it, but we've seen it work, and I think it's more a matter of commitment than it is anything else.²³¹

The next chapter will elaborate in greater detail on the topic of sustainability through the implementation of a legislative framework and audits.

7. Including Civil Society in the Budgetary Process

The Committee consistently heard that a successful gender responsive budget exercise requires the input of civil society. Professor Philips described the role of civil society in the following manner:

There have to be civil society agencies that will create expectations, insist upon gender analysis, and provide independent analysis to review what the government does in order for the government exercise to happen in the first place and then to be effective.²³²

Witnesses informed the Committee that Finance Canada’s pre-budget consultation process needs to be expanded to include a wider selection of women’s organizations.

230 Kathleen Lahey, Professor, Institute of Women’s Studies, Queen’s University, *FEWO Evidence*, 1 April 2008 (0925).

231 John R. Bartle, Director and Professor, School of Public Administration, University of Nebraska at Omaha, *FEWO Evidence*, 3 December 2007 (1540).

232 Lisa Philipps, Associate Professor, Osgoode Hall Law School, York University, *FEWO Evidence*, 28 November (1555).

Such a broad-based consultation process is needed in order to develop a gender responsive budget.

Finance Canada stated that it received submissions from several women's organizations, but it did not specify which organizations it met with during the 2008 pre-budget consultation process. According to one witness, only a few women's organizations were consulted, which is insufficient to truly reflect the needs of women:

[The existing] level of consultation and the terms under which that consultation takes place is simply insufficient for the purposes of coming up with a budget that is truly gender-responsive, that truly acknowledges and tries to respond to women's economic realities.²³³

C. The Way Forward

While the Committee commends Finance Canada for taking a first step towards integrating gender into its analysis of the tax policy changes, the Committee is concerned that the analysis performed does not address the context of women's lives and does not incorporate gender equality goals as an overriding framework for its analysis.²³⁴ The Committee has heard from witnesses that the GBA of recent federal budgets provided by Finance Canada is not evidence-based. Furthermore, the Committee is concerned that Finance Canada has not sought to incorporate Statistics Canada data to enhance its analysis. For example, Professor Lahey indicated to the Committee that Finance Canada's analysis of Budget 2008 Tax Free Savings Account did not consider Statistics Canada data that showed "the bottom two or three quintiles of family income in Canada are in a net debt position year after year" and hence, are not in a position to save.²³⁵ The Committee is also concerned that Finance Canada has not adequately sought out the expertise of women's

233 Nancy Peckford, Program Director, Canadian Feminist Alliance for International Action, *FEWO Evidence*, 13 March 2008 (0945).

234 See Appendices A and B for a comparison of Finance Canada's GBA and that of witnesses who submitted their own analyses of tax policy changes.

235 Kathleen Lahey, Professor, Institute of Women's Studies, Queens University, *FEWO Evidence*, 15 April 2008 (0930). See also Appendix B, 'GBA of Tax Free Savings Account' that presents analyses submitted by Finance, Status of Women Canada and Professor Kathleen Lahey.

organizations, which the Committee believes is an important step in moving forward with gender responsive budgeting. Finally, in an effort to increase transparency, the Committee would like to see any future gender-based analysis of the budget performed by Finance Canada receive wider distribution by being included in the official budget publication. Therefore:

RECOMMENDATION 18

The Committee recommends that Finance Canada, in cooperation with Status of Women Canada, develop a plan for integrating gender into the budgetary cycle by January 2010; and that Finance Canada report to the Committee on the status of this plan in May 2009.

RECOMMENDATION 19

The Committee recommends that Finance Canada, beginning with the next federal budget, conduct broad-based pre-budget consultations that include women's organizations, in order to develop a gender responsive budget that addresses the context of women's lives; that a report be published that discusses the issues raised; and, that the federal budget take into account the issues and recommendations brought forth by women's organizations.

RECOMMENDATION 20

The Committee recommends that Finance Canada publish, and that the Minister of Finance table in Parliament, with all subsequent federal budgets, Finance Canada's gender-based analysis of the measures included therein.

CHAPTER VII. KEY ISSUES FOR IMPLEMENTING GENDER RESPONSIVE BUDGETING IN THE FEDERAL GOVERNMENT: LEADERSHIP AND OVERSIGHT

The Government of Canada should demonstrate political will and leadership by carrying through on its international and national commitments to advance equality for women, including implementing gender mainstreaming and using gender-based analysis. It is important to bring greater focus to analysing the impact of policies, programs, actions and delivery of services in moving towards substantive equality for women. It is key to apply that focus from concept of an idea all the way through ongoing implementation. What is equally vital is to remember that gender-based analysis is a tool and the ultimate determinant of a program or policy must be its outcome in helping to achieve substantive equality for women in Canada.²³⁶

As the Committee's study on gender responsive budgeting unfolded, the twin issues of leadership and oversight quickly came to dominate the discussion. The Committee recognizes that a framework conducive to achieving truly gender responsive budgets is required. As noted by Ms. Steinsky-Shwartz during her testimony, "gender budgeting is really part of an overall system, so one should not look at gender budgeting in isolation."²³⁷

This chapter focuses on the oversight role that Parliament can play in ensuring the development of a gender responsive budget, and the accountability mechanisms needed to fulfil this role, such as the introduction of a legislative framework, the creation of a new officer of Parliament, and the support of the Office of the Auditor General. The Committee makes several recommendations to establish these mechanisms. However, the Committee recognizes that none of these mechanisms can achieve results on their own without a clear understanding of what gender responsive budgeting is meant to accomplish, and without the political leadership to ensure that this issue features prominently on the Government's agenda.

236 The Expert Panel on Accountability Mechanisms for Gender Equality, *Equality for Women: Beyond the Illusion*, Final Report, December 2005, p. 26.

237 Georgina Steinsky-Shwartz, President and CEO Imagine Canada, Former Chair of Expert Panel on Accountability Mechanisms for Gender Equality, *FEWO Evidence*, 8 April 2008 (1000).

A. Desired Outcome of Gender Responsive Budgeting

In its study, the Committee set out to explore what is the purpose of implementing a gender responsive budget and what can be achieved with it. While these topics have been discussed in previous chapters of this report, they are worth considering again in light of their central importance to the achievement of meaningful gender responsive budgeting. The desired outcome of the purpose of gender-based analysis and of gender responsive budgeting can be found by going to the source of their creation: the Beijing Declaration and Platform for Action. As stated by Ms. Peckford, the goal has always been to achieve equality for women:

Gender-based analysis ... was introduced during the Beijing Platform for Action. It was the way for Canada to mobilize its equality commitments. It was rooted in the recognition that equality for all women in Canada had not been achieved, that discrimination still existed—if not explicit, implicit—and that it was important to identify not only the intention of policy but its impacts.²³⁸

Witnesses informed the Committee that, unfortunately, gender budgeting is too often perceived as an end unto itself, without any clear grasp of what it is meant to accomplish. Ms. Peckford was particularly critical of the performance of Finance Canada after looking at the GBAs of the last three budgets that were provided to the Committee, finding “a profound disconnect regarding why we do gender-based analysis and the origins for which GBA was initially introduced.”

From hearing the deputy minister's testimony and from listening to the gender champion's testimony some weeks ago, ... It's not obvious to me that it actually understand the context for which GBA should be done.²³⁹

As Ms. Yalnizyan pointed out to the Committee, gender responsive budgets must address women's equality;

238 Nancy Peckford, Director of Programmes, Canadian Feminist Alliance for International Action, *FEWO Evidence*, 15 April 2008 (0940).

239 Ibid.

The very first thing that all parliamentarians should ask themselves as they're preparing budgets is, what can a budget do to advance women's equality, and do the proposals we're putting in front of the government meet these objectives? It's a simple question: what can we do to advance women's equality through a budget, and does this budget do it?²⁴⁰

In its Final Report, the Expert Panel on Accountability Mechanisms for Gender Equality recommended that the overall desired high level outcome should be “substantive equality”, which they defined as women having “the conditions for realizing their full human rights and potential to contribute to national political, economic, social and cultural development, and to benefit from the results.”²⁴¹ Professor Louise Langevin from Laval University, who was a member of the Expert Panel, offered the following explanation to help understand the distinction between “formal equality” and “substantive equality”:

Formal equality is when people in identical situations are treated the same way. This formal equality approach has been rejected by the Supreme Court of Canada since 1989. Equality does not mean treating everyone the same way. The aim must be substantive equality. Real equality, equality in practice means treating people differently to enable them to achieve genuine equality.

I will use the example of a race. We often have the impression that daily life is a race. Equality of opportunity is achieved when all the runners, citizens of both sexes, are at the starting line. In the race of life, some people run harder and faster because they are stronger. Other people run more slowly because they are disabled or have only one leg. Others are weighted down because they are looking after children, the elderly or the ill. So the people who are really fit and really young will win the race, whereas other people will never cross the finish line.

Substantive equality enables people who do not run as hard or as fast, for all sorts of reasons, to cross the finish line. The real definition of equality is substantive equality. It is the one that takes into account systemic discrimination, which people no longer even see.²⁴²

240 Armine Yalnizyan, Senior Economist, Canadian Centre for Policy Alternatives, *FEWO Evidence*, 1 April 2008 (0905).

241 The Expert Panel on Accountability Mechanisms for Gender Equality, *Equality for Women: Beyond the Illusion*, Final Report, December 2005, p. 13.

242 Louise Langevin, Professor of Law, Laval University, Former Member Expert Panel on Accountability Mechanisms for Gender Equality, *FEWO Evidence*, 8 April 2008 (0940)

The Committee recognizes that achieving substantive equality for women is the desired outcome of gender-based analysis and gender responsive budgeting. Therefore:

RECOMMENDATION 21

The Committee recommends that the Government of Canada, as part of its implementation of gender responsive budgeting, abide by Canada's existing international commitments under the *Beijing Declaration and Platform for Action*, and other international conventions, and commit to advancing substantive equality for women, defined as women having the conditions for realizing their full human rights and potential to contribute to national, political, economic, social and cultural development, and to benefit from the results.

B. Role of Parliamentary Committees

The discussion on parliamentary oversight during the study revolved around the role of parliamentary committees in the budgetary process. A recommendation was made for the Standing Committee on Finance and on the Standing Committee on the Status of Women to conduct joint pre-budget consultations and to review the budget from a gender lens. One of the witnesses suggested to the Committee that gender-based analysis of the budget become part of the regular work of the Standing Committee on the Status of Women.²⁴³ Professor Sharp for her part noted that a gender responsive budget has to be made sustainable by having Parliamentary structures in place.

One of the things your standing committee could do is find ways in which Parliament would oversee the process [...] to get the politicians trained in this area and to make sure the questions are asked in Parliament, so that when it comes through to the budget stage, there's parliamentary involvement in putting gender on the table. [...]

243 Armine Yalnizyan, Senior Economist, Canadian Centre for Policy Alternatives, FEWO *Evidence*, 13 March 2008 (0925).

You can overcome some of the major constraints by thinking how you can use the structures that you have to give importance to this, to monitor it, to give it a push and make sure it keeps on happening. If questions aren't asked in Parliament, then it falls by the wayside.²⁴⁴

In terms of the role of the Finance Committee in this process, Dr. Good suggested that Finance Committee members need to also examine financial and budgetary issues “in terms of gender” and “to raise these issues in the pre-budget consultations and to raise them forcefully with the Minister of Finance and with others.”²⁴⁵

Having received two training sessions in gender-based analysis, one from Status of Women Canada and one from an external consultant, the Committee found that it has gained a practical understanding of the application of gender-based analysis to its work. The Committee believes that all parliamentary committees should play a greater role in integrating gender into their committee work and, as such, that they would all benefit from receiving GBA training. Therefore:

RECOMMENDATION 22

The Committee recommends that, in order to sensitize and inform Parliament on the importance of consistent application of the gender-based analysis from initial policy development to the designing and implementation of policy, that all members of all Standing Committees of the House of Commons receive gender-based analysis training at the start of each session of Parliament.

244 Rhonda Sharp, Professor of Economics, Hawke Research Institute for Sustainable Societies, University of South Australia, *FEWO Evidence*, 5 December 2007 (1650).

245 David Good, Professor, School of Public Administration, University of Victoria, *FEWO Evidence*, 28 February 2008 (1000).

C. Reporting to Parliament

The Committee heard that a key approach to parliamentary oversight consists of federal departments reporting to Parliament on their GBA activities. Some witnesses have suggested to this Committee that the Reports on Plans and Priorities (RPPs) and Departmental Performance Reports (DPRs) would be a good mechanism for such reporting:

[G]ender-responsive budgeting is always easier to do when countries are using some form of performance- or results-based budgeting. It's easier to do it with that than with line item budgeting, because the performance- or results-based budgeting looks at physical outputs and outcomes rather than treating budgeting as a book keeping exercise, which is what used to happen in the old days. That lesson says Canada is in an excellent position to do gender-responsive budget, because you have your management resources and results structure policy, your reports on plans and priorities, and your department performance reports. Those allow you to ask what you're giving money for and how you measure physically what that money has delivered, which for me is an important part of gender-responsive budgeting.²⁴⁶

As things currently stand, departments do not have to report on their GBA activities, either as part of the RPP/DPR process or through some other form of stand-alone report. However, according to Ms. Dwyer-Renaud, Status of Women Canada is currently working with departments to integrate GBA as part of the planning and reporting cycle.²⁴⁷ It has been suggested by some witnesses that the introduction of a government-wide directive or policy that would require the departments to report on GBA activities might contribute to greater accountability with respect to GBA implementation.²⁴⁸

The notable exception to the absence of reporting on GBA is Citizenship and Immigration Canada (CIC). CIC is unique among federal departments because its

246 Debbie Budlender, Specialist Researcher, Community Agency for Social Enquiry, South Africa, *FEWO Evidence*, 10 December 2007 (1535).

247 Hélène Dwyer-Renaud, Senior Advisor, SWC, *FEWO Evidence*, 10 December 2007 (1655).

248 Sheila Fraser, Auditor General of Canada, OAG, *FEWO Evidence*, 10 April 2008 (0920); Peter Oberle, Director General, Corporate Affairs, CIC, *FEWO Evidence*, 8 April 2008 (1015).

legislation, the *Immigration and Refugee Protection Act*²⁴⁹ (IRPA), requires it to table annually a report to Parliament on the operation of IRPA, which includes a clause requiring a gender-based analysis of the impact of this Act. According to Mr. Oberle, this requirement to report to Parliament has had a very beneficial impact on the Department:

The opportunity to report to Parliament that's built into legislation brings a heightened sense of relevance and commitment to the file. It helps us convey a sense of importance and priority to our colleagues and it challenges us, perhaps most importantly, to take the time to think through what it takes to report positive results. In short, the impact has been significant, and it's been positive.²⁵⁰

The Committee agrees that accountability would be enhanced if departments were required to report to Parliament on their GBA activities. Therefore:

RECOMMENDATION 23

The Committee recommends that the Treasury Board Secretariat develop a policy requiring departments to report on gender-based analysis through the Reports on Plans and Priorities and the Departmental Performance Reports; and, that this policy be in place by January 2009.

D. Audit of GBA Implementation

Determined to ensure greater accountability for GBA implementation, and thus the creation of a gender responsive budget, the Committee invited Sheila Fraser, the Auditor General of Canada, to speak to the role that her Office could play in accomplishing this goal. As an Officer of Parliament, the Auditor General of Canada, whose powers and responsibilities are set forth in the *Auditor General Act*,²⁵¹ audits federal government departments and agencies, most Crown corporations, and other federal organizations. The

249 S.C. 2001, c. 27 (IRPA).

250 Peter Oberle, Director General, Corporate Affairs, CIC, *FEWO Evidence*, 8 April 2008 (1015).

251 R.S.C. 1985, c. A-17.

Auditor General reports publicly to the House of Commons with independent information, advice, and assurance regarding the federal government's stewardship of public funds, all the while advocating for sound management.²⁵²

An important power of the Office of the Auditor General (OAG) is the discretion to choose which areas of government to examine through performance audits. What this means is that the Auditor General could choose, of her own accord or at the behest of this Committee, to conduct an audit of GBA implementation in the federal government. The only requirement is that there be a clear directive requiring departments to conduct GBA. As explained by Ms. Fraser:

If there is some policy in government, and it doesn't need to be in legislation, that says gender-based analysis should be done, or even quite honestly a commitment--and I read some of the testimony before this committee that would certainly seem to indicate that government officials are saying there is a commitment by government to do it--we could certainly say that government has committed to doing this.²⁵³

When asked about the contribution the OAG could make in the area of gender-based analysis, Ms. Fraser informed the Committee that it could instigate a performance audit of gender-based analysis, to determine if GBA is being done by the departments and how it is being done, without commenting on the policy itself. As explained by Ms. Fraser:

We could look at whether government is actually doing gender-based analysis, and I guess we could look at some of the quality around that analysis. If a policy decision is made that doesn't take that analysis into account, we obviously can't comment on the policy itself, but we could look at the departments: are they actually doing this analysis in their design of policies and programs?²⁵⁴

[...]

We can't do those analyses [GBA analysis]. That really is not our role. On the other hand, we can ascertain whether they have been done. I believe that Status

252 Sheila Fraser, Auditor General of Canada, OAG, *FEWO Evidence*, 10 April 2008 (0905).

253 Ibid. (0910).

254 Ibid. (0915).

of Women Canada has sent the Minister a code of best practices or procedures for determining whether they are using those tools and taking them into account in developing policies or programs. We could audit that aspect, but it would be impossible for us to do the analyses ourselves.²⁵⁵

While she did caution the Committee that such an audit could take anywhere from 12 to 18 months, and that she would have to give more thought as to how her Office could implement the audit, the Auditor General nonetheless expressed a clear willingness to assist the Committee in gaining a deeper understanding of the state of gender-based analysis in the federal government.²⁵⁶ On May 14, 2008, Ms. Fraser sent a letter to the Chair of this Committee, communicating the decision of her Office to proceed with an audit of the implementation of gender-based analysis in the federal government, which she hoped to have completed in the spring of 2009.²⁵⁷

The Committee believes that an audit of GBA practices in the federal government would bring greater transparency to this issue and provide much needed information to the government for the implementation of gender responsive budgeting. Therefore:

RECOMMENDATION 24

The Committee recommends that the Auditor General of Canada regularly conduct audits to review Canada's implementation of gender-based analysis in the federal government; and, that such audits take into account all of the elements of Canada's framework for equality, including the Beijing Declaration and Platform for Action, and other international conventions to which Canada is a signatory.

255 Ibid. (0920).

256 Ibid. (0925).

257 Sheila Fraser, Letter to the Chair of the Standing Committee on the Status of Women re the Committee's ninth report to Parliament, 14 May 2008.

E. Commissioner for Gender Equality

The Committee heard from several witnesses that, in order for gender responsive budgeting to produce the desired outcome, accountability mechanisms need to be institutionalized. While there already exists a federal department responsible for gender issues, Status of Women Canada, there appears to be a perception that the influence of SWC within the federal government is fairly limited. This concern was expressed by Ms. Peckford:

My experience with Status of Women Canada is that it's not seen to be part of the real politic of the federal government; it's not seen to be the player it should be regarded as being. In the absence of other imperatives and of other oversight mechanisms, often the work of Status of Women Canada is given lip service. It's given some attention, but at the end of the day, whether it can be translated into meaningful policy is, for you as much as it is for us, to be seen.²⁵⁸

In light of the limited influence of SWC, witnesses recommended the creation of a separate entity to oversee GBA activities in the federal government, including gender responsive budgeting, and to promote gender equality. Two alternative models were proposed by witnesses:

1. A commissioner located within the Office of the Auditor General (OAG), based on the model of the Commissioner of the Environment and Sustainable Development,²⁵⁹
2. An officer of Parliament modelled on the Commissioner of Official Languages.²⁶⁰

258 Nancy Peckford, Program Director, Canadian Feminist Alliance for International Action, *FEWO Evidence*, 13 March 2008 (1040).

259 Ibid.

260 Dorianne Rowan-Campbell, Development and Gender Consultant, Former Member Expert Panel on Accountability Mechanisms for Gender Equality, *FEWO Evidence*, 8 April 2008 (0940).

1. First Model: Commissioner of the Environment and Sustainable Development

In the course of this study, the Committee learned that in 1995, the *Auditor General Act* was amended so as to strengthen the federal government's performance in protecting the environment and promoting sustainable development, and the position of the Commissioner of the Environment and Sustainable Development (CESD) was created. The Auditor General, as discussed above, is an officer of Parliament, while the CESD is appointed by the Auditor General, pursuant to the powers granted to her under the Act. In addition, amendments were made to the Act requiring a number of federal departments and agencies to table sustainable development strategies in the House of Commons, and to respond to environmental petitions submitted by Canadian residents.²⁶¹ During her appearance before the Committee, the Auditor General provided a brief description of the role of the CESD:

The Commissioner reports to the Auditor General and leads a group of 40 auditors. ...On behalf of the Auditor General, the Commissioner reports to the House of Commons on any environmental and sustainable development matters that he considers should be brought to its attention. The Commissioner uses essentially the same process for his audits that we use for our performance audits. Again, the emphasis is on sound management of an environmental program as opposed to the merits of the policy.

[...]

The commissioner is also responsible for monitoring, auditing, and reporting publicly on the environmental petitions process and departmental sustainable development strategies. The petitions process is unique, in that Canadians can get timely answers from federal ministers on specific environmental and sustainable development issues that involve federal jurisdiction.²⁶²

261 Office of the Auditor General of Canada, "Sustainable Development Strategies", available at: http://www.oag-bvg.gc.ca/internet/English/oag-bvg_e_920.html.

262 Sheila Fraser, Auditor General of Canada, OAG, *FEWO Evidence*, 10 April 2008 (0905) (0910).

2. Second Model: Commissioner of Official Languages

In 1969, Parliament adopted legislation on official languages, and in 1970, appointed the first Commissioner of Official Languages. The Act declares that English and French enjoy equal status, rights and privileges as to their use in all the institutions of the Parliament and government of Canada. The Commissioner is appointed, after approval by resolution of the Senate and House of Commons, for a seven-year, renewable term, and reports directly to Parliament.²⁶³ The Commissioner has a mandate to promote the *Official Languages Act*²⁶⁴ and to oversee its full implementation, to protect the language rights of Canadians and to promote linguistic duality and bilingualism in Canada.²⁶⁵

In his appearance before the Committee, Graham Fraser, Commissioner of Official Languages, stated that his mission was to “take every measure necessary to achieve the objectives of the Act”, and that in so doing, his efforts were focused in three defined areas: protection, promotion and prevention:

Under the protection component, I conduct audits and monitor the advancement of English and French. I receive complaints, and as needed, conduct investigations and intervene before the courts.

Under promotion, I inform Canadians of their language rights, and I conduct research and publish studies. I make the public aware of the benefits of linguistic duality, and I work with federal, provincial, and territorial governments. I work closely with official language minority communities, and I ensure that government takes appropriate measures in support of their development.

Under prevention, I develop strategic approaches to finding sustainable solutions.²⁶⁶

263 Office of the Commissioner of Official Languages, “History of the Office of the Commissioner”, available at: http://www.ocol-clo.gc.ca/html/history_historique_e.php

264 R.S.C. 1985, c. 31 (4th Supp.).

265 Office of the Commissioner of Official Languages, “Roles”: available at: http://www.ocol-clo.gc.ca/html/roles_e.php

266 Graham Fraser, Commissioner of Official Languages, OCOL, *FEWO Evidence*, 1 May 2008 (0905).

3. Preferred Model for the Creation of a Commissioner for Gender Equality

In trying to assess whether it would be preferable to locate such a Commissioner for Gender Equality within the OAG or to create a separate officer of Parliament, the Committee sought clarifications from the Auditor General on the distinction between the CESD and the Commissioner of Official Languages. One point that the Auditor General emphasized is that her Office, which would include the CESD, cannot promote any agenda, they cannot advocate for a particular policy, and they cannot comment on legislation. As such, the role of the Commissioner of Official Languages is broader than that of the CESD. When asked on the best approach for a Commissioner on Gender Equality, the Auditor General had this to say:

It depends on whether you want someone at the beginning of the process who's going to give them more the policy advice, the evaluation, or if you want someone who is going to assess how policy is being implemented and how government is doing. It doesn't mean that there's necessarily one or the other. The audit office can still look at implementation and you can still have the advocate, but if you become an advocate for policy, I think you lose your independence and your objectivity, obviously, in all of this, so you have to be very careful about how you frame the role of that commissioner.²⁶⁷

If the goal is to have an advocate to do promotion and bring forward best practices, that cannot be done in an audit office. [...] It would apply to evaluation as well. That clearly has to be a commissioner, as distinct from an audit office.²⁶⁸

When asked by a member of this Committee to comment on the preferred model for a Commissioner for Gender Equality, the Commissioner of Official Languages recommended that the Committee consider the amount of power and independence it wishes this Commissioner to have, and the resulting responsibilities.

I would say that as you consider the issue, there is a range, if you like, that goes from power to independence. The role of the Commissioner of Official

267 Sheila Fraser, Auditor General of Canada, OAG, *FEWO Evidence*, 10 April 2008 (0945).

268 Ibid.

Languages is not one of power. I don't have the authority to fund organizations. I'm in the influence business.²⁶⁹

[...]

My own view is that independence carries responsibilities, that the more independent we are from the financial institutions of government that we are also monitoring, the greater our responsibility is to be transparent and responsible in our handling of taxpayers' dollars.²⁷⁰

Mr. Fraser also spoke of the importance of his relationship “not only with Parliament as an abstraction, but with parliamentarians and parliamentary committees.”²⁷¹

On the issue of independence, an important distinction must be made between the Commissioner of Official Languages, who is an officer of Parliament, and the CESD, who is appointed to his position by the Auditor General, in accordance with the *Public Service Employment Act*²⁷². Officers of Parliament carry out duties assigned by statute and report to one or both of the Senate and House of Commons; they carry out the work for Parliament and are responsible to Parliament. More importantly, they are independent from the government of the day.²⁷³ As stated by Mr. Fraser, in his opening statement to the Committee:

Parliament appoints officers of Parliament to work that is crucial to ensuring the integrity of our democratic system. The Canadian parliamentary agencies led by these officers are the guardians of the fundamental values of our society.²⁷⁴

The Commissioner of Official Languages also informed the Committee that as an officer of Parliament, he can only be removed by a vote of the House and the Senate.²⁷⁵

269 Graham Fraser, Commissioner of Official Languages, OCOL, *FEWO Evidence*, 1 May 2008 (0915).

270 Ibid. (0950).

271 Ibid. (0940).

272 R.S.C. 2003, c. 22, ss. 12, 13.

273 Parliament of Canada, *Officers and Officials of Parliament*, available at: <http://www2.parl.gc.ca/Parlinfo/compilations/OfficersAndOfficials/OfficersOfParliament.aspx?Language=E>

274 Graham Fraser, Commissioner of Official Languages, OCOL, *FEWO Evidence*, 1 May 2008 (0900).

275 Ibid. (0930).

He also outlined for the Committee four elements that must be included in order to create a truly independent commissioner: 1) the capacity to fulfil his mandate without government interference, 2) the availability of the necessary financial resources to fulfil this mandate, 3) the ability to report directly to Parliament, and 4) the direct access to the courts.²⁷⁶

Finally, the Committee notes that the Expert Panel on Accountability Mechanisms for Gender Equality, in its Final Report, recommended the appointment of “an independent agent of Parliament”, whose powers could be comparable to that of the Commissioner of Official Languages.²⁷⁷

The Committee is convinced that the appointment of a strong advocate is needed for the achievement of equality for all women. Therefore:

RECOMMENDATION 25

The Committee recommends that the Government of Canada create the Office of the Commissioner for Gender Equality and appoint a Commissioner for Gender Equality by December 2009; that this Commissioner be appointed as an officer of Parliament, based on the model of the Commissioner of Official Languages; and, that the Commissioner be provided with all necessary resources to fulfil his or her mandate.²⁷⁸

276 Ibid.

277 The Expert Panel on Accountability Mechanisms for Gender Equality, *Equality for Women: Beyond the Illusion*, Final Report, December 2005, p. 35.

278 As part of its undertaking to consider implementing this recommendation, Conservative Members of the Committee recommend that the Government consider the results and recommendations of any audit conducted by the Office of the Auditor General of Canada as contemplated in Recommendation 24, and the broader implications and potential unintended consequences of creating this new Officer of Parliament.

F. Legislative Framework

The Committee learned that certain countries have enshrined a legislative requirement to take steps towards achieving gender equality. Sweden, for example, has made “gender mainstreaming” a requirement through equality legislation.²⁷⁹ The United Kingdom introduced in 2007 new gender equality legislation, known as the “gender equality duty”. The new law now requires all public bodies to actively promote gender equality, which in practice translates in a requirement to publish periodically gender equality schemes setting priority gender equality objectives, and to carry out gender impact assessments of policies.²⁸⁰ Janet Veitch of the UK Women’s Budget Group described the potential impact of the legislation as follows:

We believe this could be a key lever to introduce better gender budgeting, and certainly better gender mainstreaming generally. That will be a key lever for the equality human rights commission to use to determine whether government is meeting its quality objectives or not.²⁸¹

1. Legislation in the Canadian Context

The topic of legislation was addressed in the Standing Committee’s report *Gender-Based Analysis: Building Blocks for Success*. One of its recommendations urged that the Government initiate consultations aimed at the development of legislation. This legislation would ensure the systematic application of gender-based analysis to all federal policy and program activities. Following the release in 2005 of the Committee’s report, the Minister for Status of Women Canada created the Expert Panel on Accountability Mechanisms for Gender Equality to provide advice on strengthening gender equality in Canada. In December 2005, they released their Final Report, *Equality for Women: Beyond the Illusion*, which recommended short-term administrative and policy actions and the introduction of legislation. Ms. Steinsky-Shwartz, former Chair of the Expert Panel, also noted during her

279 The Expert Panel on Accountability Mechanisms for Gender Equality, *Equality for Women: Beyond the Illusion*, Final Report, December 2005, p. 51.

280 Janet Veitch, Co-Chair, UK Women’s Budget Group, *FEWO Evidence*, 3 April 2008 (0955).

281 Ibid.

appearance before the Committee, that such legislation should be introduced by the Minister of Canadian Heritage, in her role as Minister responsible for Status of Women Canada.²⁸²

It is also worth re-stating that, at present, there is one department that is required by legislation to report to Parliament on its GBA activities. Interestingly, the Committee learned that the inclusion of such a requirement in the *Immigration and Refugee Protection Act*, came as a result of a motion by the Citizenship and Immigration Committee studying the proposed legislation.²⁸³ Mr. Oberle, speaking to the impact of this legislative requirement on the implementation of gender-based analysis at Citizenship and Immigration Canada, insisted on the positive impact of this requirement on the progress made:

In my mind, there's no question that the progress CIC has made in strengthening its capacity and performance in gender-based analysis is attributable in large measure to the 2002 legislative requirement in the Immigration and Refugee Protection Act. It was the impetus for the creation of our original gender-based analysis unit in the development of our five-year strategic framework. It brings sustainability to our work, because there's an annual ongoing requirement to report.²⁸⁴

When the legislation was set, it brought an increased focus to gender-based analysis for CIC. Fundamentally, it got us to develop a framework for the department, the kind of framework that said we need to build capacity to do gender-based analysis across the department, so we're going to need to build our knowledge, build our training. Secondly, it said we need to turn that capacity into action, so we're going to need branch plans and a template and process to manage and get those branch plans done, signed off by directors general. It brought that focus, that structure, to CIC. I think that was the fundamental impact.²⁸⁵

Speaking of CIC's legislative requirement to report on GBA and of the comprehensive, although non-legislative approach to gender-based analysis in effect at the

282 Georgina Steinsky-Shwartz, President and CEO Imagine Canada, Former Chair of Expert Panel on Accountability Mechanisms for Gender Equality, *FEWO Evidence*, 8 April 2008 (0935).

283 Allison Little Fortin, Director, Corporate Planning and Reporting, CIC, *FEWO Evidence*, 8 April 2008 (1025).

284 Peter Oberle, Director General, Corporate Affairs, CIC, *FEWO Evidence*, 8 April 2008 (1015).

285 Ibid. (1020).

Canadian International Development Agency, the members of the Expert Panel noted the following in their Final Report:

The Panel notes the irony that while Canada's immigration and foreign aid policies derive strength from a gender-based analysis, there is no comparative action across the domestic policies of the Government of Canada.²⁸⁶

2. Rationale for Introducing a Legislative Framework

The Final Report of the Expert Panel concluded that a legislative framework is needed to ensure the sustainability of gender equality commitments, rather than relying solely on administrative mechanisms, as is currently the case.

There are pragmatic limitations to reliance solely upon administrative actions and day-to-day policy decisions. Administrative decisions are subject to change. Policies wax and wane with successor governments or new Ministers. Today's program priorities lose out to tomorrow's pressing needs or legislative imperatives.

More importantly, as indicated throughout this document, while the situation for many women in Canada has improved since the 1970 *Report of the Royal Commission on the Status of Women* and the 1995 *Beijing Platform for Action*, much remains to be accomplished in a field of such exceptional economic, political, cultural and social importance as equality for women. Legislation could raise the visibility and promote sustainability of this fundamental undertaking of Canada and Canadians.²⁸⁷

Professor Langevin, in her testimony, sought to frame the need for legislation in terms of Canada's existing legal commitments, both with respect to the *Canadian Charter of Rights and Freedoms*, and to international conventions to which Canada is a signatory.

Since 1982, Canada has been a signatory of the CEDAW, convention on the elimination of all forms of discrimination against women. This country has signed other documents to protect fundamental rights. Canada entrenched the Charter of Rights in its Constitution. Among protected fundamental rights are equality rights, and equality between men and women. It is certainly a fundamental value

286 The Expert Panel on Accountability Mechanisms for Gender Equality, *Equality for Women: Beyond the Illusion*, Final Report, December 2005, p. 21.

287 Ibid., pp. 30-31.

within Canadian society. The Canadian government, therefore, has made legal commitments with respect to equality for all Canadians.

By systematically refusing to undertake gender-based analysis and adopting gender-based budgets, the Canadian government is breaking its own commitments.²⁸⁸

In her testimony before the Committee, Ms. Steinsky-Shwartz also spoke to the need to shift the “oversight from the executive branch, which is looking after itself, to Parliament.” Moreover, the rationale for such legislation is that it ensures that the issue “survives all governments.”²⁸⁹

3. Content of Future Legislation

In terms of what should be included in this legislation, the Expert Panel provided detailed recommendations in their Final Report, as well as an analysis of the existing legislation aimed at encouraging social change, such as the *Official Languages Act* discussed above, the *Canadian Multiculturalism Act*²⁹⁰, the *Employment Equity Act*²⁹¹, and the *Canadian Human Rights Act*²⁹². In her testimony, Professor Langevin summarized for the Committee the main points that were made by the Expert Panel in their report as to what should be included in the legislation. She insisted on the need for control mechanisms, action plans with progress reports, the creation of a complaint system and a commissioner or ombudsman to oversee the process.

First of all, legislation with no control mechanism cannot work. It has to include obligations for the departments. There will be an action plan for all departments and agencies, which will have to define their own measures and results with a view to achieving equality for women.

288 Louise Langevin, Professor of Law, Laval University, Former Member Expert Panel on Accountability Mechanisms for Gender Equality, *FEWO Evidence*, 8 April 2008 (0915).

289 Georgina Steinsky-Shwartz, President and CEO Imagine Canada, Former Chair of Expert Panel on Accountability Mechanisms for Gender Equality, *FEWO Evidence*, 8 April 2008 (0920).

290 R.S.C. 1985, c. 24 (4th Supp.).

291 S.C. 1995, c. 44.

292 R.S.C. 1985, c. H-6.

Under the action plan, departments will be required to prepare annual progress reports, which will be submitted to the House of Commons by the respective ministers. The legislation would require all departments to adopt an action plan and then achieve their objectives.

Our report also states that there should be a complaint mechanism, since there would be sanctions. A commissioner or ombudsman could oversee implementation of the act, supported by the annual reports, of course, similar to what is done for other legislation. ...

The same thing would apply with the legislation we are talking about: it would impose an obligation on all departments and agencies to carry out a gender-based analysis for all their programs, set annual objectives and measure results. The analysis would require the commitment of resources.²⁹³

The Committee was also informed that the introduction of legislation would provide a good opportunity to clearly define the role of Status of Women Canada, which currently lacks a legislated mandate. As noted by Ms. Rowan-Campbell:

At the moment the role for Status of Women is a bit grey. You can't be a petitioner, the judge, the jury, and the executioner, and in many ways we're asking Status of Women to do all that. Again, a legislative framework would really help to clarify a lot of the roles, responsibilities, and accountabilities.²⁹⁴

Ms. Veitch, for her part, delivered a warning to the Committee, based on past experience in the United Kingdom, noting that in creating such legislation, it is important not to focus excessively on process, but rather to emphasize the goals or outputs that you seek to achieve:

What we've tried to do with this current gender equality duty is to make it output focused rather than input and process focused. That would be the key lesson, I would say, that you should try to learn from that. Don't make it so that people have to just tick boxes, but to think about outcomes and closing specific equality gaps. I think that's the key thing that makes our law useful.²⁹⁵

293 Louise Langevin, Professor of Law, Laval University, Former Member Expert Panel on Accountability Mechanisms for Gender Equality, *FEWO Evidence*, 8 April 2008 (0935).

294 Dorianne Rowan-Campbell, Development and Gender Consultant, Former Member Expert Panel on Accountability Mechanisms for Gender Equality, *FEWO Evidence*, 8 April 2008 (0925).

295 Janet Veitch, Co-Chair, UK Women's Budget Group, *FEWO Evidence*, 3 April 2008 (1045).

The Expert Panel also recognized the importance of clearly defined outcomes for the success of such an initiative, and insisted on the need for accountability in order to measure those results:

It was obvious to the Panel that the more clearly intended outcomes are defined in the legislation, the more successful are the actual results. It was evident that appropriate methods of auditing and evaluation have to be incorporated in the legislation. Effective follow-up and examination of the real-life impacts of the legislation, whether through a complaints procedure, third party research or both, are also needed.²⁹⁶

The Committee, being mindful of the need to increase accountability for advancing gender equality, and of Canada's international obligations in that regard, agrees that legislation is needed to promote gender equality in Canada. Therefore:

RECOMMENDATION 26

The Committee recommends that the Government of Canada, building on the work of the Expert Panel on Accountability Mechanisms for Gender Equality, introduce legislation to promote gender equality by April 2009; that this legislation set out the GBA and gender budgeting obligations of federal departments and agencies; that this legislation create the Office of the Commissioner for Gender Equality, based on the model of the Office of the Commissioner of Official Languages; that this legislation clearly set out the powers and responsibilities of the

296 The Expert Panel on Accountability Mechanisms for Gender Equality, *Equality for Women: Beyond the Illusion*, Final Report, December 2005, p. 22.

Office of the Commissioner for Gender Equality; and, that this legislation define the roles and responsibilities of Status of Women Canada.²⁹⁷

G. Political Will and Leadership

In the Conclusions and Recommendations section of the Final Report by the Expert Panel on Accountability Mechanisms for Gender Equality, the following statement was made:

The Panel wishes to underscore in the most forceful way possible the role to be played by the Prime Minister, the Cabinet and the Privy Council Office in setting the direction for achieving equality for women. Major advances will only occur with strong leadership from the top.²⁹⁸

A key element that came out of the testimony of the central agencies, as discussed above, was that the Public Service is responsible for providing the best possible advice to the ministers, but in the end, it is up to Cabinet to decide which policies will take priority and what considerations to give to the results of the GBA. Professor Good described the situation as one of supply and demand—the public service with its GBA expertise on the supply side, and the political leadership which sets the agenda and decides on the policies going forward on the demand side:

When you take forward a policy to cabinet or you go to the Treasury Board or you're presenting something to the Department of Finance, if someone in a senior position says, "Tell me the gender impact of this policy. What are the consequences of that?", that's on the demand side.

297 As part of its undertaking to consider implementing this recommendation, Conservative Members of the Committee recommend that the Government consider the following: the government's future Action Plan to advance the equality of women that is contemplated by Budget 2008, if available; the results and recommendations of any audits conducted by the Office of the Auditor General of Canada as contemplated in Recommendation 24; and the broader implications and potential unintended consequences of creating this new Officer of Parliament.

298 The Expert Panel on Accountability Mechanisms for Gender Equality, *Equality for Women: Beyond the Illusion*, Final Report, December 2005, p. 26.

As these questions are increasingly being asked, I think the supply is going to be there. Getting that right becomes important. That requires a government that is interested in public policy, a government that is interested in the substance of public policy and the capacity to ask these fundamental questions and to do it at all levels within government, both at the political and at the bureaucratic level.²⁹⁹

Witnesses argued that, regardless of how well the Public Service analyses policy from a gender lens, there can be no true progress without political will and leadership. As Dr. Good clearly stated, “leadership is absolutely critical if one wants to integrate this kind of analysis, work, and sensitivity within the policy and decision-making processes of government.”³⁰⁰

The Committee learned from international experts the importance that political will and leadership has played in any progress being made in other countries. Professor Bartle informed the Committee that the real test in terms of the sustainability of gender budget is whether it can survive a change of administration and noted that, in the end, it is “more a matter of commitment than it is anything else.”³⁰¹ Professor Rubin credited political leadership, including the commitment of the mayor of San Francisco, for any progress made on gender budgets in that city.³⁰² Professor Sharp perhaps summed it up best for the Committee when she stated:

I'm probably not saying anything new to a group such as yours that at the heart of the budget process is a political process and it requires contestation. Commitment at very high levels is required as well if things are going to change in the area of gender equality.³⁰³

299 David Good, Professor, School of Public Administration, University of Victoria, *FEWO Evidence*, 28 February 2008 (1030).

300 *Ibid.* (0910).

301 John R. Bartle, Director and Professor, School of Public Administration, University of Nebraska at Omaha, *FEWO Evidence*, 3 December 2007 (1540).

302 Marilyn Rubin, Professor of Public Administration and Economics, John Jay College of Criminal Justice, City University of New York, *FEWO Evidence*, 3 April 2008 (1025).

303 Rhonda Sharp, Professor of Economics, Hawke Research Institute for Sustainable Societies, University of South Australia, *FEWO Evidence*, 5 December 2007 (1550).

The Committee also notes that it is generally acknowledged that an increase in the participation of women in political life will have a beneficial effect in terms of promoting gender equality. Ms. Veitch, speaking to the UK experience, stated clearly that gender budgeting gained prominence on the political agenda with the rise in the number of women ministers.³⁰⁴

The importance of leadership and political will was also emphasized by all the former members of the Expert Panel on Accountability Mechanisms for Gender Equality. A suggestion was also made that the Government articulate in the Speech from the Throne its vision for promoting gender equality. Ms. Rowan-Campbell provided a clear summary of the situation, and of what is missing in terms of leadership in order for progress to be made towards gender equality:

Although we can see that the central agencies--Treasury Board, Finance, and the Privy Council--have begun to take on board some of the concerns and recommendations we made, there is one area that's still very important, and globally it's still the central issue, and that is political will. In terms of accountability, somewhere in the PMO there needs to be a responsive mechanism, something that we feel comes out saying, "This is what's important, and we want to make sure all of you recognize that this is important." We notice that we haven't seen anything in the Speech from the Throne that says gender equality is important.

Political support, although it's there within the bureaucracy and it's there systemically, I think also needs to be signalled from the highest levels, and I really haven't seen that yet. It's one of the issues that are being discussed globally. The world is asking how we entrap political will. It's all very well for us to effect the systems to bring about change, but that has to be partnered at the top.³⁰⁵

304 Janet Veitch, Co-Chair, UK Women's Budget Group, *FEWO Evidence*, 3 April 2008 (1000).

305 Dorianne Rowan-Campbell, Development and Gender Consultant, Former Member Expert Panel on Accountability Mechanisms for Gender Equality, *FEWO Evidence*, 8 April 2008 (0910).

The Committee recognizes that strong political leadership is required in order to attain equality for all women and that the Government must commit unequivocally to achieving this objective. Therefore:

RECOMMENDATION 27

The Committee encourages the Prime Minister of Canada to demonstrate leadership by ensuring the training of all members of Cabinet in gender-based analysis and by clearly articulating the Government of Canada's commitment to gender equality in the next Speech from the Throne.

CHAPTER VIII. CONCLUSION: RISING TO THE CHALLENGE

As a country's budget reflects the highest level of political will and the socio-economic development policies of its government, integrating gender-based analysis into budgetary processes is a critical step towards equality for women.³⁰⁶

Throughout the report, the Committee emphasized that both gender-based analysis and gender responsive budgets are important tools for achieving gender equality. It set out to clarify how these tools can be used to advance the status of women in Canada. During the course of its study, the Committee identified current concerns and challenges facing the federal government in advancing gender equality in Canada. Its primary objective has been to develop a set of recommendations that help build the capacity for moving towards a gender responsive budgeting process in Canada.

Since its inception, the Committee has recognized the need for political leadership in advancing women's equality. At the same time, it has acknowledged that certain structures must be institutionalized to ensure that all governments are held accountable for achieving gender equality. It is for this reason the Committee has outlined a number of necessary mechanisms for attaining this accountability framework.

The Committee recognizes that the desired objective for gender responsive budgeting is to achieve substantive equality for women. In order for Canada to move closer towards attaining this objective, it must fulfill its international commitments under CEDAW and the Beijing Declaration and Platform for Action. The Committee is also cognizant that Canada's gender equality commitments must be enforced and rendered sustainable. It has thus recommended the introduction of legislation to promote gender equality. Furthermore, the attainment of Canada's gender equality objective requires the creation of a Commissioner for Gender Equality to act as a watchdog, to monitor and report on gender

306 The Expert Panel on Accountability Mechanisms for Gender Equality, *Equality for Women: Beyond the Illusion*, Final Report, December 2005, p. 22.

equality to Parliament, and to evaluate Canada's overall attainment of its gender equality objective. In addition, the Committee would like to see the Auditor General of Canada monitor and review the federal government's implementation of gender-based analysis on a regular basis.

The Committee is convinced that with the central agencies moving towards a higher level of technical competence in gender-based analysis, with Finance Canada adopting a gender responsive approach to the federal budget, and with the institutionalization of accountability mechanisms, women in Canada will see a marked improvement in their status and in their daily lives. At the same time, the Committee is concerned that specific goals and performance targets have yet to be set in order to consistently monitor progress towards achieving gender equality.

While acknowledging that governments do have competing priorities, the Committee would like to see this Government, and all future governments, rise to the challenge and establish an Action Plan for Gender Equality that abides by Canada's existing international obligations; set concrete and measurable targets for gender equality; and, continuously measure progress towards these targets. The Committee wishes to see this report's recommendations inform the Government's Action Plan so that Canada begins to move towards a gender responsive budget.

The Committee would like to remind Canadians that governments throughout the world adopted the Beijing Declaration and Platform for Action in 1995. In so doing, we committed ourselves "to advance[ing] the goals of equality, development and peace for all women everywhere in the interest of all humanity."³⁰⁷

307 United Nations, *The Beijing Declaration and the Platform for Action*, Fourth World Conference on Women, Beijing, China, September 1995, section 3.

Finally, the Committee would like each and every Canadian to embrace the gender equality objective. The achievement of this objective will benefit the well-being of all Canadians.

LIST OF RECOMMENDATIONS

RECOMMENDATION 1

The Committee recommends that the Privy Council Office, in collaboration with Status of Women Canada, take the lead to strengthen the existing interdepartmental committees on gender equality and gender-based analysis (GBA); and, that PCO report to the Committee on a yearly basis on the progress being made, beginning January 2009.

RECOMMENDATION 2

The Committee recommends that Finance Canada immediately join and actively participate in the interdepartmental working group on gender indicators.

RECOMMENDATION 3

The Committee recommends that Status of Women Canada establish, by January 2009, an advisory panel of experts from civil society organizations and academia; that this panel provide advice to Status of Women Canada on the implementation of gender-based analysis and gender responsive budgeting in the federal government; and, that the Government of Canada provide adequate resources for this initiative.

RECOMMENDATION 4

The Committee recommends that Status of Women Canada, as the lead on the working group on gender indicators, immediately involve civil society organizations and academics in the development of the Gender Equality Indicators Project.

RECOMMENDATION 5

The Committee recommends that the Government of Canada provide financial resources to fund independent policy research on women's issues, including gender responsive budgeting.

RECOMMENDATION 6

The Committee recommends that Status of Women Canada provide project funding for gender responsive budgeting projects.

RECOMMENDATION 7

The Committee recommends that Finance Canada, in order to improve its technical GBA capacity and the quality of the gender-based analysis being performed, create by January 2009 a centralized GBA unit comprised of gender experts; that this unit establish clear mechanisms to support the work of the policy analysts throughout the Department; and that this unit be adequately resourced over the long term.

RECOMMENDATION 8

The Committee recommends that the other central agencies, namely the Privy Council Office and Treasury Board Secretariat, establish specialized units on gender analysis in their offices.

RECOMMENDATION 9

The Committee recommends that Status of Women Canada, in collaboration with Statistics Canada, immediately begin developing data gathering and statistical training workshops essential to gender responsive budgeting; that these workshops be based in part on the existing publication *Finding Data on Women: A Guide to Major Sources at Statistics Canada*; that these workshops be provided to all federal departments and central agencies on a cost-recovery basis; and, that additional resources be made available to Status of Women Canada and Statistics Canada for developing these workshops.

RECOMMENDATION 10

The Committee recommends that the GBA Champion at Finance Canada immediately contact Statistics Canada for a briefing on the available statistical resources that could be of use to the Department; and that the GBA unit, once created, actively seek disaggregated data and gender statistics from Statistics Canada on a regular basis.

RECOMMENDATION 11

The Committee recommends that senior government officials, namely Deputy Ministers, Assistant Deputy Ministers, and Director Generals, be held accountable for their implementation of a true gender-based analysis in all government departments by tying their performance assessment, and thereby pay increases and promotions to the implementation of gender-based analysis in their respective areas of responsibility. This must include the Clerk of the Privy Council, Secretary of the Treasury Board and Deputy Minister of Finance.

RECOMMENDATION 12

The Committee recommends that Finance Canada undertake on a regular basis a gender-based analysis of government macroeconomic policy; that it seek the expertise of researchers and academics who have analyzed how macroeconomic policy has alleviated or exacerbated gender inequality; that it consider in its analysis how such government macroeconomic policy increases, reduces or leaves unchanged the losses to society from gender inequality; and that these analyses be applied to subsequent federal budgets.

RECOMMENDATION 13

The Committee recommends that Finance Canada undertake an analysis of the distribution of benefits of current and new government spending initiatives; that Finance Canada examine the impact this funding has on women and men, on groups of women and men and by income class, and where applicable, breakdowns by

age, relationship status and dependents; that these analyses be periodically reviewed by the advisory panel of experts of Status of Women Canada; and, that these analyses be applied to subsequent federal budgets.

RECOMMENDATION 14

The Committee recommends that Finance Canada undertake a gender-based analysis of new and current tax policy measures, including personal income, corporate income, and sales and excise tax measures; that it consider in its analysis the differential effects of spousal provisions and joint tax measures on women and men; that it develop a distributional analysis of the effects of these tax measures by income class and gender, and where applicable, breakdowns by age, relationship status, and dependents; that these analyses be periodically reviewed by the advisory panel of experts of Status of Women Canada; and that these analyses be applied to subsequent federal budgets.

RECOMMENDATION 15

The Committee recommends that Finance Canada develop solutions for addressing gender-based inequities in the personal income tax system; that it seek the expertise of academics and researchers as part of its analysis and review; that adequate resources be made available for this initiative; and, that it present a report on this review to the Committee by May 2010.

RECOMMENDATION 16

The Committee recommends that Finance Canada include in all subsequent federal budget publications summary tables of both new and current tax expenditure measures.

RECOMMENDATION 17

The Committee recommends that Finance Canada review, assess and evaluate the differential impacts of tax expenditure instruments by gender and income class, and where applicable, breakdowns by age, relationship status, and dependents; including the impact of refundable tax credits; and, that this analysis be applied to subsequent federal budgets.

RECOMMENDATION 18

The Committee recommends that Finance Canada, in cooperation with Status of Women Canada, develop a plan for integrating gender into the budgetary cycle by January 2010; and that Finance Canada report to the Committee on the status of this plan in May 2009.

RECOMMENDATION 19

The Committee recommends that Finance Canada, beginning with the next federal budget, conduct broad-based pre-budget consultations that include women's organizations, in order to develop a gender responsive budget that addresses the context of women's lives; that a report be published that discusses the issues raised; and, that the federal budget take into account the issues and recommendations brought forth by women's organizations.

RECOMMENDATION 20

The Committee recommends that Finance Canada publish, and that the Minister of Finance table in Parliament, with all subsequent federal budgets, Finance Canada's gender-based analysis of the measures included therein.

RECOMMENDATION 21

The Committee recommends that the Government of Canada, as part of its implementation of gender responsive budgeting, abide by Canada's existing international commitments under the *Beijing Declaration and Platform for Action*, and other international conventions, and commit to advancing substantive equality for women, defined as women having the conditions for realizing their full human rights and potential to contribute to national, political, economic, social and cultural development, and to benefit from the results.

RECOMMENDATION 22

The Committee recommends that, in order to sensitize and inform Parliament on the importance of consistent application of the gender-based analysis from initial policy development to the designing and implementation of policy, that all members of all Standing Committees of the House of Commons receive gender-based analysis training at the start of each session of Parliament.

RECOMMENDATION 23

The Committee recommends that the Treasury Board Secretariat develop a policy requiring departments to report on gender-based analysis through the Reports on Plans and Priorities and the Departmental Performance Reports; and, that this policy be in place by January 2009.

RECOMMENDATION 24

The Committee recommends that the Auditor General of Canada regularly conduct audits to review Canada's implementation of gender-based analysis in the federal government; and, that such audits take into account all of the elements of Canada's framework for equality, including the Beijing Declaration and Platform for Action, and other international conventions to which Canada is a signatory.

RECOMMENDATION 25

The Committee recommends that the Government of Canada create the Office of the Commissioner for Gender Equality and appoint a Commissioner for Gender Equality by December 2009; that this Commissioner be appointed as an officer of Parliament, based on the model of the Commissioner of Official Languages; and, that the Commissioner be provided with all necessary resources to fulfil his or her mandate.¹

¹ As part of its undertaking to consider implementing this recommendation, Conservative Members of the Committee recommend that the Government consider the results and recommendations of any audit conducted by the Office of the Auditor General of Canada as contemplated in Recommendation 24, and the broader implications and potential unintended consequences of creating this new Officer of Parliament.

RECOMMENDATION 26

The Committee recommends that the Government of Canada, building on the work of the Expert Panel on Accountability Mechanisms for Gender Equality, introduce legislation to promote gender equality by April 2009; that this legislation set out the GBA and gender budgeting obligations of federal departments and agencies; that this legislation create the Office of the Commissioner for Gender Equality, based on the model of the Office of the Commissioner of Official Languages; that this legislation clearly set out the powers and responsibilities of the Office of the Commissioner for Gender Equality; and, that this legislation define the roles and responsibilities of Status of Women Canada.²

RECOMMENDATION 27

The Committee encourages the Prime Minister of Canada to demonstrate leadership by ensuring the training of all members of Cabinet in gender-based analysis and by clearly articulating the Government of Canada's commitment to gender equality in the next Speech from the Throne.

² As part of its undertaking to consider implementing this recommendation, Conservative Members of the Committee recommend that the Government consider the following: the government's future Action Plan to advance the equality of women that is contemplated by Budget 2008, if available; the results and recommendations of any audits conducted by the Office of the Auditor General of Canada as contemplated in Recommendation 24; and the broader implications and potential unintended consequences of creating this new Officer of Parliament.

APPENDIX A

GBA OF SELECTED TAX POLICY CHANGES FOR BUDGETS 2006 AND 2007

A. CUT IN THE GOODS AND SERVICES TAX RATE

The 2006 Federal Budget announced a 1% reduction in the rate of the Goods and Services Tax (GST) from 7% to 6% effective July 1, 2006. The October 2007 Economic Statement announced another reduction in the GST rate from 6% to 5% effective 1 January 2008. According to the Economic Statement, the fiscal impact of such measure was expected to be \$1,360 million in 2007-2008, \$6,020 million in 2008-2009 and \$6,285 million in 2009-2010.¹ The Committee received gender-based analysis of the impact of these cuts from Finance Canada and from Professor Kathleen Lahey. Table 1 presents the anticipated impact of the GST reductions on women and men as presented by Finance Canada and Professor Kathleen Lahey.

1 Finance Canada, *Strong Leadership. A Better Canada*. Economic Statement, October 30, 2007, p. 88.

Table 1 – Cuts in the Goods and Services Tax Rate²

Finance Canada (Excerpts from submission)	Professor Kathleen Lahey (Excerpts from submission)
<ul style="list-style-type: none"> - Reducing the GST benefits all consumers, even those without enough income to pay income taxes. - The actual impact of the GST by gender is difficult to determine accurately, because data is not available to allocate GST paid within households. That said, as men tend to have higher incomes than women, their expenditures and, therefore savings from the GST reduction are likely to be greater. - However, since lower income people consume a greater proportion of their income than those with higher incomes, reducing the GST by 1% will provide a higher benefit to women than to men in relation to income. 	<ul style="list-style-type: none"> - Because the GST is a flat-rated tax, it is regressive in impact: It takes a larger percentage of income from those with lower incomes than it does from those with higher incomes. However, the two successive 1% rate cuts are not 'progressive' in impact; they are also regressive: these tax cuts give the largest tax benefits to those who have the most to spend and who do spend the most—those with higher incomes. These cuts thus mainly benefit men. - GST revenues grow as consumption increases. Thus the GST accounts for an increasing share of overall federal revenue. As the share of revenue raised via the GST increases, the share generated by other taxes decreases. Since the GST came into effect in 1992, the share of federal revenue generated by the GST increased from 12% to 16% in 2004-05. This share will continue to increase; between 2000 and 2005, the total revenue generated by the GST grew twice as fast as the rate of increase of total federal revenue—33% versus 18%. - As the share of revenue collected via the GST increases, the overall regressivity of the total tax system also increases. (The personal income tax is acknowledged as being the only slightly progressive tax in Canada; as the share of revenue collected via income taxes falls, the regressivity of the rest of the tax system increases.)

² Information for this table is derived from the following documents submitted to the Standing Committee on the Status of Women: Finance Canada, "Gender Analysis of Budget 2006 Tax Policy Changes" and Professor Kathleen Lahey, 'Where are the Women? Gender Analysis of Direct Expenditures, Tax Revenues, and Tax Expenditures in Budget 2008', March 13, 2008.

	<ul style="list-style-type: none"> - Because most women's incomes fall into the two lowest income quintiles, they have less money to spend than men. Thus the bulk of the tax benefits from cuts to the GST rate goes to those with higher incomes—men—while few of those tax benefits go to women. Those in the lowest income quintile receive a tax benefit of only \$140 per 1% cut in the GST tax rate, for a total tax benefits of \$280 to date. In contrast, those in the highest income quintile receive tax benefits of \$622 per 1% cut in the GST tax rate, or \$1,244 to date. - These GST rate cuts also have implications for federal spending directed at women's social and economic needs. The federal government estimates that each 1% cut to federal revenue costs it approximately \$6 billion in foregone revenue per year. This means that the 2% cut now in place will remove some \$12 billion from federal revenues in 2008 and in each year thereafter. - Some 78.8% of that \$12 billion is going into the pockets of those taxpayers in the top three quintiles, while only 21.2% of that foregone revenue will go to those in the bottom two quintiles. Average women's incomes fall squarely into the two bottom quintiles, and, statistically, will rarely fall into the third quintile.
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B. CUT IN THE PERSONAL INCOME TAX RATE AND INCREASE IN THE BASIC PERSONAL TAX EXEMPTION

According to the 2007 October Economic Statement, the lowest personal income tax rate will be reduced to 15% from 15.5 %, effective 1 January 2007. The fiscal impact of such measure is expected to be \$1.570 billion in 2007-2008, \$1.285 billion in 2008-2009 and \$1.300 billion in 2009-2010.³

The amount that all Canadians can earn without paying federal income tax will be increased to \$9,600 for 2007 and 2008, and to \$10,100 for 2009.⁴ The fiscal impact of such measure is expected to be \$1.885 billion in 2007-2008 and 0.565 billion in

3 Finance Canada, *Strong Leadership. A Better Canada*, Economic Statement, October 30, 2007, p. 88.

4 *Ibid.*, p. 11.

2008-2009.⁵ Table 3 presents the GBA of the anticipated impact of this measure on men and women as presented by Finance Canada and Professor Kathleen Lahey in their submissions to the Committee.

Table 2 – Personal Income Tax Cuts⁶

Finance Canada (Excerpts from Submission)	Prof. Kathleen Lahey (Excerpts from Submission)
<ul style="list-style-type: none"> - Budget 2006 contained two personal income tax relief measures that would generally benefit all taxpayers: <ul style="list-style-type: none"> • A permanent reduction in the lowest personal income tax rate from 16 per cent to 15.5 per cent; and • Increases in the basic personal and the spousal amount to levels above those that were legislated for 2005, 2006 and 2007. - Together these measures will provide more than \$2B in personal income tax relief in 2007 or almost 40% of the personal income tax relief provided in that year by Budget 2006. - These measures will reduce the personal income taxes paid by men (in 2007) by an average of \$130, and by \$114 for women. Women will receive a larger percentage tax reduction (2.5%) than men (1.5%). 	<ul style="list-style-type: none"> - This change provides virtually no tax relief for those with the lowest incomes—and instead gives the biggest tax benefits to those with the largest incomes. Women predominate in the low-income brackets, and men predominate in the highest income brackets. Thus this tax cut leaves women with little tax relief and gives the greatest tax relief to the highest income taxpayers—mainly men. - 38.7% of all the women who file tax returns have no tax liability at all. (The comparable number for men is 24.4%.) Overall, 62.9% of the ‘no tax liability’ returns are filed by women. This means that any tax measure that is said to benefit low-income taxpayers will always exclude many more women than men, and will be of no use whatsoever to a surprisingly large number of all low-income taxpayers (31.8% of low-income tax returns are non-taxable). - Given the way the personal income tax rates in the federal <i>Income Tax Act</i> work, it is absolutely impossible to give lower income taxpayers ‘substantially greater’ tax reductions or tax benefits by cutting the lowest tax rates.

5 Ibid., p. 88.

6 Information for this table is derived from the following documents submitted to the Standing Committee on the Status of Women: Finance Canada, “Gender Analysis of Budget 2006 Tax Policy Changes” and Professor Kathleen Lahey, ‘Where are the Women? Gender Analysis of Direct Expenditures, Tax Revenues, and Tax Expenditures in Budget 2008’, March 13, 2008.

	<ul style="list-style-type: none">- The effect of this type of tax change is exactly opposite: Reducing low tax rates will always give the biggest tax benefits to those with the highest incomes. The higher the income, the bigger the tax benefit. This is the 'upside down' effect that has been so long discredited in Canadian federal income tax policy because it is clearly unjust.
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APPENDIX B

GBA OF TAX-FREE SAVINGS ACCOUNT INTRODUCED IN BUDGET 2008

Budget 2008 announced the introduction of a Tax-Free Savings Account (TFSA) which will allow Canadians to contribute up to \$5,000 per annum to a tax-free account. Any unused portion of the \$5,000 annual limit can be carried forward to future years. Contributions made towards a TFSA will not be tax deductible and investment income (interest income, dividend income, capital gains and other investment income) earned in a TFSA will not be subject to income tax. Withdrawals from a TFSA will be tax-free and any withdrawals made through time will create contribution room for future savings. Moreover, contributions to a spouse's or common-law partner's TFSA will be possible and assets accumulated in a TFSA will be transferable to the TFSA of a spouse or common-law partner upon his or her death. Such measure is intended for Canadians to accumulate tax-free investment income and withdraw savings prior to retirement without affecting their taxable income. Finally, income earned in a TFSA as well as withdrawals from such account will not affect eligibility conditions for income-tested benefits and credits. Table 1 presents the estimated federal tax expenditures¹ induced by the implementation of a TFSA for fiscal years 2008-2009 and 2009-2010.

**Table 1 — Estimated Federal Tax Expenditures Induced
by the Implementation of a Tax-Free Savings Account (TFSA),
in millions of dollars, 2008-2009 and 2009-2010**

2008-2009	2009-2010	Total
5	50	55

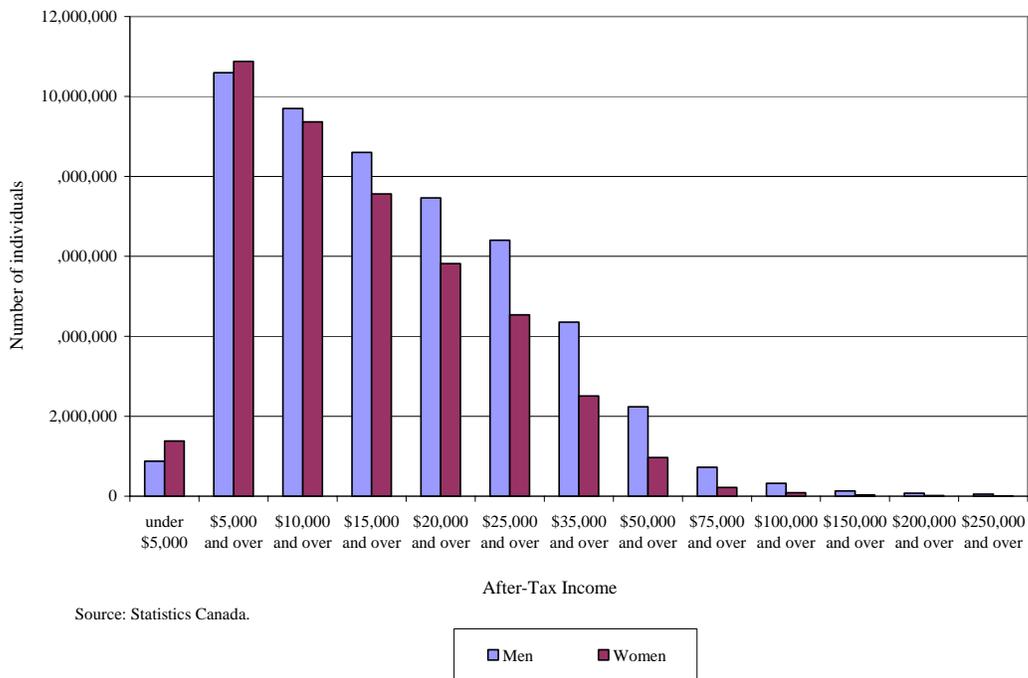
Source: The Budget Plan 2008.

An individual's ability to accumulate savings in a TFSA is conditional upon his or her after-tax income and consumption. At lower levels of after-tax income, a relatively high

¹ Tax expenditures are foregone tax revenues, due to special exemptions, deductions, rate reductions, rebates, credits and deferrals that reduce the amount of tax that would otherwise be payable.

portion, if not the entire portion, of after-tax income is likely used for consumption. At such levels, the propensity to consume is said to be high and the propensity to save is said to be low.² At higher levels of after-tax income, however, the propensity to consume decreases and consequently, the propensity to save increases. Figure 1 presents the number of individuals for different levels of after-tax income and by sex for 2005. This graph is helpful in understanding the economic differences for women compared to men. As can be seen, at levels of after-tax income of \$10,000 and over and for any subsequently higher level of after-tax income, women are outnumbered by men.

Figure 1
Number of Individuals by After-Tax Income and by Sex, 2005



Source: Statistics Canada.

2 The propensity to consume is defined as the percentage of after-tax income that is used towards consumption. Likewise, the propensity to save is defined as the percentage of after-tax income that is used for savings. The propensity to consume and the propensity to save must add up to 100% at any given level of after-tax income in light of the fact that after-tax income can only be used in two different forms: consumption and savings.

This graph, however, fails to distinguish after-tax income by marital status. The fact that a man has higher after-tax income compared to his spouse or common-law partner would be irrelevant in cases in which the full TFSA contribution amount is used (i.e. \$10,000 per annum — \$5,000 for each spouse) or, in cases in which the full contribution amount is not reached, that an equal contribution is made to each spouse's TFSA.

Table 2 below presents the anticipated impact of this measure on men and women from the Finance Canada, as part of their GBA of new fiscal measures in the budget, Status of Women Canada, and Professor Kathleen Lahey who appeared on several occasions before this Committee.

TABLE 2 — GBA OF TAX FREE SAVINGS ACCOUNT (TFSA)³

Finance Canada	Status of Women Canada (Excerpts from Submission)	Prof. Kathleen Lahey (Excerpts from Submission)
<ul style="list-style-type: none"> Based on 2005 data, the tax relief on investment income provided by TFSAs will be shared roughly equally between men and women. 	<ul style="list-style-type: none"> Not paying taxes on capital gains and investment income earned will likely be more advantageous for men given their higher earning power. The wage gap between women and men has stalled at 71% and persists across all levels of education and professional groups. Typically investors tend to also be male, and share ownership is distributed more towards men who account for approximately 60% of dividend income declared for tax purposes. However, to the degree that women do have the disposable income to put savings into a TFSA, they will benefit equally to men. This savings initiative has a potential impact on women who might not have the capacity to invest, but may avail themselves of this opportunity to invest smaller amounts. Given that a higher proportion of women tend to be recipients of the Canada Child Tax Benefit and the Guaranteed Income Supplement Benefits and also that women live longer than men, and thus depend more on Old Age Security for a longer period of time, the fact that there is no claw-back based on income 	<ul style="list-style-type: none"> Some women may be able to make better use of TFSAs than they can of RRSPs. However, the overwhelming majority of women will not see any tax benefits from this new tax provision. Men will be the main beneficiaries of these tax benefits, and the amount of investment income that is insulated from income taxation is expected to grow rapidly as the 'lifetime exemption' feature of TFSAs comes onstream. Nearly 40% of all women in Canada have such low incomes that they pay no taxes in any event — so TFSAs will be just as irrelevant to them as RRSPs already are. Even if some women do manage to save money in TFSAs, most women have much less ability to save any money as compared with men; thus the lion's share of these new tax benefits will go to men. TFSA income splitting doubles the individual saving limit (which

³ Information for this table is derived from the following documents submitted to the Standing Committee on the Status of Women: Finance Canada, "Gender Analysis of Budget 2008"; Status of Women Canada, "Federal Budget—March 2008"; Professor Kathleen Lahey, "Gender Analysis of 'Tax Free Savings' and Income Splitting with TFSAs", April 8, 2008.

	<p>earned, or withdrawals from, the TFSA will be of benefit to women.</p> <ul style="list-style-type: none"> • However, these benefits are only beneficial to women to the degree that they have enough disposable income to put savings into the TFSA to begin with. ... • In recognition of the fact that couples often make their savings decisions and plan for their financial security on a joint basis, individuals may contribute to the TFSA of their spouse or common-law partner, subject to the spouse or partner's available contribution room. This could benefit women based on the assumption of equitable intra-family spending patterns and equitable income sharing. • The TFSA will also provide seniors with a savings vehicle to meet any ongoing savings needs.... Based on current savings patterns, seniors are expected to receive one-half of the total benefits provided by the TFSA. Based on women's longer life-span compared to that of men, this option will benefit women. • In the first five years, it is estimated that over three-quarters of the benefits of saving in a TFSA will go to individuals in the two lowest tax brackets. Typically a higher percentage of women tend to be in the lower tax brackets and so theoretically there should be some favourable impacts on women. 	<p>is \$5,000 per year) for couples, to \$10,000 per year, for life.</p> <ul style="list-style-type: none"> • TFSA income splitting does nothing for the poorest older Canadians, who are overwhelmingly older single women, or for women supporting others. • Like pension income splitting, the TFSA investment income being split with a second spouse/partner does not have to be legally owned by that person, and can still be legally owned by the first spouse/partner. • Lifetime income splitting with children is also possible, which circumvents the income and capital gains taxes that would otherwise be payable when a parent's estate passes to them without TFSAs. • As time passes, the revenue cost of TFSAs will become very large, and will make it easier for governments to say that they cannot 'afford' more financial help for the poorest Canadians — including older women living alone.
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APPENDIX C LIST OF WITNESSES

Organizations and Individuals	Date	Meeting
<p>Queen's University Kathleen Lahey, Professor, Institute of Women's Studies</p>	2007/11/28	5
<p>York University Lisa Philipps, Associate Professor, Osgoode Hall Law School</p>		
<p>Carleton University Ellen Russell, Professor, School of Public Policy and Administration</p>	2007/12/03	6
<p>University of Nebraska at Omaha John R. Bartle, Director and Professor, School of Public Administration</p>		
<p>Community Social Planning Council of Toronto Armine Yalnizyan, Director of Research</p>	2007/12/05	8
<p>United Nations Platform for Action Committee Manitoba Lissa Donner</p>		
<p>University of South Australia Rhonda Sharp, Professor of Economics, Hawke Research Institute for Sustainable Societies</p>		
<p>Canadian Feminist Alliance for International Action Nancy Peckford, Director of Programmes</p>	2007/12/10	9
<p>Community Agency for Social Enquiry Debbie Budlender, Specialist Researcher</p>		
<p>Status of Women Canada Clare Beckton, Coordinator, Office of the Coordinator Hélène Dwyer-Renaud, Senior Advisor, Gender-Based Analysis Support Services</p>		
<p>Library of Parliament Alexandre Laurin, Analyst, Economics Division Lydia Scratch, Analyst, Political and Social Affairs Division Alex Smith, Analyst, Political and Social Affairs Division</p>	2008/02/12	16

Organizations and Individuals	Date	Meeting
<p>Status of Women Canada</p> <p>Michèle Bougie, Senior Policy and Program Analyst Hélène Dwyer-Renaud, Senior Advisor, Gender-Based Analysis Support Services</p>	2008/02/14	17
<p>Status of Women Canada</p> <p>Michèle Bougie, Senior Policy and Program Analyst Hélène Dwyer-Renaud, Senior Advisor, Gender-Based Analysis Support Services</p>	2008/02/26	18
<p>University of British Columbia</p> <p>Claire Young, Senior Associate Dean and Professor, Faculty of Law</p>	2008/02/28	19
<p>University of Victoria</p> <p>David Good, Professor, School of Public Administration</p>		
<p>Privy Council Office</p> <p>Anita Biguzs, Assistant Secretary to Cabinet, Operations Secretariat</p>	2008/03/04	20
<p>Treasury Board Secretariat</p> <p>Joe Wild, Executive Director, Strategic Policy</p>		
<p>Privy Council Office</p> <p>Anita Biguzs, Assistant Secretary to Cabinet, Operations Secretariat</p>	2008/03/06	21
<p>Treasury Board Secretariat</p> <p>Joe Wild, Executive Director, Strategic Policy</p>		
<p>Department of Finance</p> <p>Mireille Éthier, Senior Chief, Federal-Provincial Taxation Section</p> <p>Louise Levonian, General Director, Senior Assistant Deputy Minister's Office, Tax Policy Branch</p> <p>Baxter Williams, Director, Personal Income Tax Division, Tax Policy Branch</p>	2008/03/11	22
<p>Canadian Centre for Policy Alternatives</p> <p>Armine Yalnizyan, Senior Economist</p>	2008/03/13	23
<p>Canadian Feminist Alliance for International Action</p> <p>Nancy Peckford, Director of Programmes</p>		
<p>Queen's University</p> <p>Kathleen Lahey, Professor, Institute of Women's Studies</p>		

Organizations and Individuals	Date	Meeting
<p>Canadian Centre for Policy Alternatives Armine Yalnizyan, Senior Economist</p> <p>Canadian Feminist Alliance for International Action Nancy Peckford, Director of Programmes</p> <p>Queen's University Kathleen Lahey, Professor, Institute of Women's Studies</p>	2008/04/01	24
<p>City University of New York Marilyn Rubin, Professor of Public Administration and Economics, John Jay College of Criminal Justice</p> <p>Glasgow Caledonian University Ailsa McKay, Professor of Economics</p> <p>Scottish Women's Budget Group Angela O'Hagan, Convenor</p> <p>UK Women's Budget Group Janet Veitch, Co-Chair</p>	2008/04/03	25
<p>As an individual Dorienne Rowan-Campbell, Independent Development Consultant and Gender Consultant</p> <p>Department of Citizenship and Immigration Jeff Daly, Manager, Program Development and Analysis Unit, Resettlement Division, Refugees Branch</p> <p>Julie Fontaine, Senior Analyst, Gender-Based Analysis</p> <p>Allison Little Fortin, Director, Corporate Planning and Reporting</p> <p>Peter Oberle, Director General, Corporate Affairs</p> <p>Imagine Canada Georgina Steinsky-Schwartz, President and Chief Executive Officer</p> <p>Laval University Louise Langevin, Professor of Law</p>	2008/04/08	26

Organizations and Individuals	Date	Meeting
<p>Assembly of First Nations</p> <p>Marie Frawley-Henry, Senior Policy Analyst Kathleen McHugh, Chair, Assembly of First Nations Women's Council</p>	2008/04/10	27
<p>Office of the Auditor General of Canada</p> <p>Sheila Fraser, Auditor General of Canada Anne Marie Smith, Deputy Legal Advisor</p>		
<p>Canadian Centre for Policy Alternatives</p> <p>Armine Yalnizyan, Senior Economist</p>	2008/04/15	28
<p>Canadian Feminist Alliance for International Action</p> <p>Nancy Peckford, Director of Programmes</p>		
<p>Department of Finance</p> <p>Mireille Éthier, Senior Chief, Federal-Provincial Taxation Section Louise Levonian, General Director, Senior Assistant Deputy Minister's Office, Tax Policy Branch Robert Wright, Deputy Minister</p>		
<p>Queen's University</p> <p>Kathleen Lahey, Professor, Institute of Women's Studies</p>		
<p>As an individual</p> <p>Sheila Regehr, Director, National Council of Welfare</p>	2008/04/17	29
<p>Statistics Canada</p> <p>Heather Dryburgh, Chief of the General Social Survey, Social and Aboriginal Statistics Division Louise Marmen, Assistant Director, Social and Aboriginal Statistics Division</p>		
<p>Status of Women Canada</p> <p>Suzanne Cooper, Research Analyst Hélène Dwyer-Renaud, Senior Advisor, Gender-Based Analysis Support Services</p>		
<p>Office of the Commissioner of Official Languages</p> <p>Graham Fraser, Commissioner of Official Languages Dominique Lemieux, Director General, Compliance Assurance Branch Catherine Scott, Director General, Policy and Communications Branch</p>	2008/05/01	31

Organizations and Individuals	Date	Meeting
Status of Women Canada Michèle Bougie, Senior Policy and Program Analyst Hélène Dwyer-Renaud, Senior Advisor, Gender-Based Analysis Support Services	2008/05/08	33
Queen's University Kathleen Lahey, Professor, Institute of Women's Studies	2008/05/27	36

APPENDIX D LIST OF BRIEFS

Organizations and Individuals

Canadian Centre for Policy Alternatives

Canadian Feminist Alliance for International Action

Community Social Planning Council of Toronto

Queen's University

Status of Women Canada

United Nations Platform for Action Committee Manitoba

University of Nebraska at Omaha

York University

REQUEST FOR GOVERNMENT RESPONSE

Pursuant to Standing Order 109, the Committee requests that the government table a comprehensive response to this Report.

A copy of the relevant Minutes of Proceedings ([Meetings Nos. 5, 6, 8, 9, 13, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26, 27, 28, 29, 31, 33, 34, 35, 36, 37, 38 and 39](#)) is tabled.

Respectfully submitted,

Yasmin Ratansi, MP
Chair

