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—
Chair

Ms. Yasmin Ratansi

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• (1535)

[English]

The Chair (Ms. Yasmin Ratansi (Don Valley East, Lib.)): Members of the committee, we would like to begin.

Our witnesses today are Ms. Ellen Russell, professor at the School of Public Policy and Administration, Carleton University; and by video conference, Dr. John R. Bartle, professor and director of the School of Public Administration, University of Nebraska.

You'll be doing ten-minute presentations.

Do you have any time constraints, Mr. Bartle?

Dr. John R. Bartle (Director and Professor, School of Public Administration, University of Nebraska at Omaha): No, I don't.

The Chair: Okay, fine.

We will start off with Mr. Bartle, and then once Mr. Bartle has finished his presentation, Professor Russell will do her presentation.

I welcome you both and I thank you for giving your time at such a short notice, and especially Ms. Russell in this weather.

Mr. Bartle, you may begin.

Dr. John R. Bartle: Thank you. It's a great honour to appear before you today.

My name is John Bartle, and, as mentioned, I am a professor and the director of the School of Public Administration at the University of Nebraska at Omaha.

The title of my presentation is "Administrative Considerations in Implementing Gender Budgets".

For definition, what is a gender budget? The definition I'll be using is that it's 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. This is a broad definition, and I think that's an appropriate way of approaching it. Thus defined, more than 60 countries have undertaken gender-responsive budgeting initiatives at either the national or subnational levels of government.

To go directly to the lessons we've learned from the experience of other countries, there are five. The first is that there needs to be a buy-in of government and civil society stakeholders. That buy-in is crucial for gender budgeting to succeed—again, both on the government and civil society sides.

The second lesson is that gender budgets can be integrated into budgets at all levels of government. It's not something that can only work at the local level, or only at the provincial level, or only at the federal/central level.

Third, the political environment and social values in place are important factors affecting its acceptance. I think that in many of countries where it has worked, it worked in large part because the political environment and social values were conducive to it working.

Fourth, and I think maybe most important—I'll discuss this further in a bit—gender budgeting can be incorporated into each phase of the budget cycle: the preparation of the budget, the consideration of the budget, the execution, and the audit or evaluation of it. To stress that even more, I would say it really needs to be incorporated into each of those four phases for it to really work.

Fifth, technical expertise and data availability are crucial. Without these, the effort is very difficult, if not doomed to failure.

Now, I want to give you examples of how a gender focus can be brought into the four different phases of the budgetary cycle. First of all, in preparing the budget, the goals can be set forth by the treasury or department in preparing the instructions; just as with any executive set of instructions, those can be part of what the budget message conveys.

In the budget approval phase, you can use gender-specific goals in legislation and appropriations. It can be part of the legislation to establish specific goals.

Third, in the budget execution phase, there can be guidelines for discretionary spending by the agency. In other words, the legislature can give the agency specific guidelines in terms of how discretionary funds can be spent.

Then in the audit and evaluation phase, gender audits, as I think you know, are fairly common. You can do an audit to see if there was compliance with gender goals.

Those are just examples. There are many more. In the paper I wrote—which I think the committee researcher, Dr. Morgan, knows about—we give more examples, and I'd be glad to elaborate on those.

In analyzing spending, you need some tools, and gender budgeting tools are there. Analytical tools need to be developed and applied to determine the differential impact of fiscal decisions on gender. The conceptual framework for this was established long ago, and it is not that difficult. Budlender and Sharp have done some work on this, creating three spending categories to determine the differential gender impacts of public spending.

The three typologies or three categories of spending are: one, the expenditures specifically identified as gender based; two, expenditures for equal opportunity goals designed to change the gender profile of the workforce; and three, what they refer to as mainstream expenditures, which are far and away the largest part.

• (1540)

To focus on mainstream expenditures, a variety of analytical techniques can be used. I won't go into detail on this now except to list them. Again, I'd be glad to talk about this more later.

You can do what's known as an expenditure incidence analysis, looking at what the actual effect of spending is on individuals. You can do a gender-aware policy appraisal; that's looking at a policy in a broader context than just the budget. There can be gender-responsive budget statements, statements that are a little bit outside the budgetary process but that would be an analysis of spending in a particular area. There can be beneficiary assessments, showing how beneficiaries are affected and assessing the impact on them—on women, men, girls, and boys. Also, there are time use studies: how do people use their time, and how do changes in policies affect how people use their time?

The important point here is simply that there are a number of tools that can be used in analyzing spending.

In the U.S., really, the only to-date gender budget initiative that I know of is in San Francisco. There is just the very beginnings of one in Georgia, but not much has happened on it yet.

In April 1998, the City and County of San Francisco required departments to apply gender analysis. The public works department found that as a result, there was greater awareness of the gender effects of service delivery. Since then they've applied it to some additional departments, so I think it has had an effect in that case.

I know your last hearing was more about the revenue side, so I won't focus on it too much, except to say that there has been less focus on the revenue side of the budget in most gender analyses.

Most tax law is not gender-neutral, but rather gender-blind; that is to say, it has effects, but we don't pay attention to or know what they are, and ignoring these differentials can at least potentially lead to some serious inequities.

In closing, to the question of whether gender budgeting can work, the answer is, yes, it can. It does not require a new format. There is not a single, uniform approach that has to be used in order to implement it. It can be applied across existing budgetary formats, so you don't need to throw out the old format that you have to bring in a new one; you can use the existing one, and I think that helps. Gender measures can be incorporated into existing formats—for a line-item budget, a performance-based budget, and so on.

The lessons learned that I mentioned earlier—the five lessons—suggest in turn the obstacles that need to be removed in order to make it work. Those are important factors to keep in mind.

As with any administrative reform, I'm sure you all know that there are many challenges to full implementation. It needs to be incorporated into the standard budgetary process to be institutionalized. I think if it's an add-on done outside of the budgetary process, it's not fully woven into the fabric of the budget.

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.

With that, I'll conclude my statement and thank you for your time.

• (1545)

The Chair: Thank you very much, Mr. Bartle.

We'll now go on to Professor Russell for ten minutes.

Dr. Ellen Russell (Professor, School of Public Policy and Administration, Carleton University): Good afternoon, everybody.

My understanding is that your committee is embarking on the study of gender budgeting. Thus, my comments are oriented to my understanding that you are still contemplating doing this rather than being actively in the midst of doing it.

I am here, I suppose, largely because of my experience as the senior economist at the Canadian Centre for Policy Alternatives, where I was deeply involved in preparing the alternative federal budget. Currently, though, I'm at Carleton University, a professor at the School of Public Policy and Administration. I've not been around CCPA lately, so if you have any current questions about what CCPA is doing, I can refer you on.

My background was largely focused on budgets per se rather than gender budgeting. I did not start my work dealing with the alternative federal budget that we prepare with any particular knowledge of or commitment to gender budgeting. My commitment was to improve on budgeting in general and to advocate for both effective and fair tax and expenditure measures.

But what I realized in the course of immersing myself in federal budget issues was that there were some serious and even debilitating omissions and flaws in the way we typically design our federal budget. And these omissions are costing us. We make inferior fiscal decisions, and we make a hash out of some potentially promising ideas because we are not using all the tools at our disposal to make sensible public policy. More troubling still, we do not have to be making these mistakes.

So I came to gender budgeting because I think it is a powerful tool to improve public policy, and it is well within our reach to make significant improvement in public policy in Canada with a fairly modest and doable gender budgeting initiative.

I'm going to cover three things for you today: number one, why you should advocate on behalf of gender budgeting; number two, why you should not be dissuaded by the naysayers; and number three, what is a modest and doable first step you can entertain right now?

First, why will gender budgeting make a difference?

Every time the government collects taxes or spends money, this has consequences for all Canadians, and different Canadians are affected differently by the various tax and spending measures.

You know this better than anyone else in Canada. You are members of Parliament. It is fine to say that a given measure is great for Canadians. But as members of Parliament, the first thing I expect you do when you hear of a new policy is think, "How does that affect my riding?" Because each particular riding has unique attributes. Is it rural? Is it urban? What sort of economic base does your riding have? Is it a very affluent riding or not so affluent? All of these things will matter when you analyze how a certain measure may affect your riding.

If you do budget analyses from the perspective of your riding, you must understand the reality on the ground to appreciate how a policy will affect your riding. So whatever the goal of public policy is, whether it will work or not depends on that reality on the ground. And gender is a huge reality on the ground. Policies may sink or swim, depending on how gender dynamics interact with the policy.

In other words, you can have the best-intentioned policy that flops because gender context is not taken into account. Or you can have a policy that seems to sound okay, or at least doesn't sound overtly gender biased, but turns out to reinforce gender inequality and maybe even thwart other policy objectives, because people haven't done the digging to understand the gender budgeting analysis of that policy.

Any policy in Canada that purports to care about families, or poverty, or inequality, or most labour force issues, or a host of other important issues is very likely to badly misfire—and expensively misfire—if gender issues aren't taken into account.

Now, I care about gender inequality, full stop. But even if your commitment to gender equality isn't such that it persuades you of the importance to do gender budgeting, I still think you should embrace gender budgeting. It's a powerful tool to make sure all policies are well designed, cost-effective, and accountable.

● (1550)

I will move on to my second point, on why you should not be dissuaded by any naysayers. In your investigations, you will likely hear objections—that we don't have the right data available, that it's going to cost too much money, that it's going to be too cumbersome, and so on. Do not waver in your commitment to gender budgeting for any of those reasons. I do not find them persuasive.

Do we have the right data? If you ask any of the professionals who devote their life to looking at data whether they have enough, they will always say, no, they wish they had more data about this, that, and the other thing. 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. There is some very low-hanging fruit within our reach, and we could make many important contributions to understanding the distributive effects of many existing policies with the data we have. Data issues are no excuse for not getting started.

It also speaks to the cost issue. We could have a lot of important impact with very little additional cost. We may not do everything we would ideally like to do and answer every question we would like to answer, but we would get further than we are today.

We could devise some fairly routine gender filters to apply to policies that are easy and pretty cheap. They have the added bonus that we could stop spending money on policies that are creating obstacles for gender equality. It has the potential to make budgeting much more precise and efficient, even if we can't achieve all the potential gains of gender budgeting right away.

I'm going to present you with a first step that could be done right away, and at bargain basement prices. It would have a very meaningful impact on gender equity, as well as on a number of other policies. Here is what I suggest you do as your very first step. The next time there is a federal budget, ask the finance minister to insert one page into that document. That one page would be a summary of any new tax measures that are contained in the budget. Never mind for a moment that there are existing problems in the tax system; I'm speaking only of any new tax policies that are enacted. On this one page in the budget, the finance department would write the following things: the cost of any new tax cut, and a projection of the distribution of the benefits of that tax cut by income and by gender.

This is not rocket science. There is software out there that will help people create the distributional analysis of a tax cut. In fact if you were to wander down the halls at Finance Canada and shout, "Hey, does anybody know the couple of software packages I'm speaking about?", you would get more than enough people who could run this through in a very short time.

The tools we have today aren't perfect, but they should be used because they exist and because we can do better than we do currently. It's a first step that could be done today.

The finance department already prepares charts like this. You often find them in the back of budgets. All I am demanding here is that they stick in there the gender and income information that is easily available. It would be a big step forward. The only thing that is required is the political will to do it.

Sure, we could aim for more, we should aim for more—there's a lot more richness available to us if we would embrace gender budgeting fully—but for sure, this would be an easy first step, and it would be very meaningful.

The Chair: Thank you very much.

I'll just let you know, members of the committee, that Professor Bakker, who is from York University, has submitted her presentation, but it is in English only, so we cannot distribute it. Unfortunately she hasn't been able to come because of the weather.

Mr. Bartle has his presentation as well, but it is in English only. Once it's translated, we will give it to you.

We'll start with the first round of questions.

For seven minutes, Ms. Minna.

• (1555)

Hon. Maria Minna (Beaches—East York, Lib.): Thank you, Madam Chair.

Thank you, Mr. Bartle, and Ms. Russell, whom we've met before around various discussions and tables.

Actually, this is very interesting. We all know that we've not done gender budgeting properly in this country. We know that the tax expenditure side of things, which has been a bee in my bonnet for a very long time, is actually quite often to women's disadvantage, certainly the way they're applied. We don't actually do a proper analysis of any of this stuff in the long term.

To Mr. Bartle, you had mentioned a number of analytical tools, and you mentioned to us a couple of things about the expenditures. I'm wondering if you could you be a little more specific about the kinds of tools and the kind of expertise that would be required to implement a proper gender budgeting process, and about whether or not the whole of the budget needs to be done or we could start doing it sector by sector to some degree.

My concern with sector by sector, of course, is that it may never get to the full budget. It may take a few years. But it's better than doing nothing.

So I would like you to tell us a bit more about the kinds of tools that are required. You mentioned some of them, but I'm wondering whether there's a bit more that you could share with us just to understand the needs.

Dr. John R. Bartle: Thank you.

I would agree with what Dr. Russell said. I think you could use a variety of approaches, starting with whatever data, whatever information you already have. I think that is the most logical way to proceed.

If you were to go to your treasury, say, or any other office and ask them to do some analysis for you, again, the easiest thing for them is existing software, existing methods, existing data that they start to work from. That's what I would encourage, first of all, to make it practical and as simple as possible for them to proceed.

The second thing I would encourage is that different types of analyses or approaches are appropriate for different types of expenditures areas, and I think that's okay. There will always be good ways to improve upon existing work that has been done. Again, I think Dr. Russell's remarks are really quite good and I would echo them, that you start with what you have, you do what you can, and you try to improve as you move along.

As to analyses that are done, people might criticize them and say, well, they could have been done better. And that's great, because then other people will try to improve those.

That's how I would proceed, quite frankly.

Hon. Maria Minna: Dr. Bartle, I know you've said that in the U. S. there's only San Francisco, but even that, if it's being well done, would be worth looking at. Do you know of any jurisdictions besides

San Francisco, or outside of the U.S., any other jurisdiction that in your view would have done gender budgeting reasonably well, or at least are way ahead of some of us, where one could get not a template but at least a good view of what is being done, so that it might be transferable or at least adapted to our situation?

Dr. John R. Bartle: I think Sweden has done a very nice job. There's a recent report by the IMF that details some of what they, as well as a variety of other countries, have done.

For example, in Sweden, each ministry is expected to develop performance measures and external evaluations. Implementation measures include appointment of strategically placed gender equality coordinators, establishing an organization for coordination in all ministries, undertaking extensive training for the gender equality unit, and training for gender coordinators.

So I think there's a variety of steps in the implementation of the process that they have already taken that would be good lessons for Canada.

Hon. Maria Minna: Thank you, Mr. Bartle.

Do I still have any time left?

The Chair: You have two and a half minutes.

Hon. Maria Minna: I'd like to go Ms. Russell for a moment.

In my view, it's sometimes easier to get buy-in, political buy-in or public buy-in, as was mentioned earlier, if we can actually show the weaknesses of current policy, or at least take that apart.

Do you know if anyone has done a gender-based analysis of our tax expenditures, if you know what I'm talking about, the various tax credits, the social policy that is delivered through the tax system? Do you know if there has been any analysis done on that from that perspective?

• (1600)

Dr. Ellen Russell: I think there are bits and pieces of things. I'm just trying to think whether I put something out at CCPA, because I just don't remember. This was a few years ago. I'll have to look that up. But I think you can come up with, without too much problem, a reading list of certain measures.

Now, I don't know, across the whole tax system, whether you're going to find something that systematically looks at each bit. This may be the work that the committee needs to do: sewing together the different bits so that you're looking at the tax system as a whole. It's not that complicated to scan the literature and see what's out there.

Hon. Maria Minna: Okay, thank you.

You have given us—

The Chair: It will have to be a quick one.

Hon. Maria Minna: I'll make it a quick one. It's always difficult, but okay.

With your first step—the one you say is an easy one—would you suggest that we could take one or two departments and, in addition to the tax piece, for this budget try to get all of the fundamentals right in one department and see how that works out?

Dr. Ellen Russell: You could take that approach, but that's actually more ambitious than my first step is. My first step is just asking for a page of information incorporated into a budget, just on those tax measures.

My suspicion is that such information exists, because I'm not the only person who knows about this software. I'm sure lots of people are running around the finance department running these analyses on tax policies. I just want them to make that public. Then, if they decide or you decide that it would be wise to look at a particular part of the budget and do a more substantial gender-budgeting analysis, that's great. I just want a very modest first step.

The Chair: Thank you.

Thank you, Ms. Minna.

Madame Demers, pour sept minutes.

[*Translation*]

Ms. Nicole Demers (Laval, BQ): Thank you, Madam Chair.

Mr. Bartle, Ms. Russell, thank you for being with us today.

Mr. Bartle, you say that gender budgeting should be done at all levels of government: at the municipal level, at the state level, for the United States and at the federal level for Canada.

Some 60 countries are already engaged in gender budgeting. In those countries, based on your expertise and experience, what are the best, most effective methods that produce the most concrete results? Which of those methods would be best suited to the North American or Canadian context? If we stopped talking about analyses, what measures should we include in budgets so that men and women could take advantage of them?

[*English*]

Dr. John R. Bartle: *Merci.* Thank you.

I don't think it has to be implemented or executed at every level of government. I think what I said was that it can be, could be, at any level. So it need not be at every level; a small city or a small province could do so without too much trouble.

Which country has the best model? I don't know that anybody really has taken it far enough to really say that they have a true gender budget that really has affected things for the long run and on a consistent basis.

Australia began it. South Africa was the second adopter. The Philippines was also about the same time. Those have not been sustained. They have not lasted.

Sweden has started some new stuff, as I mentioned, and I think it's very promising, but again, I think the true test is whether it can be maintained. That's kind of an open question.

• (1605)

[*Translation*]

Ms. Nicole Demers: Thank you, Mr. Bartle.

Ms. Russell, I very much liked your idea of inserting only one page to explain the impact of the cuts to direct or indirect taxes so that people would realize the actual effect that had in their lives. We could do the same thing with tax credits. I'm thinking, for example,

of the Universal Child Care Plan of \$1,200. We'd see what real effect that has on the lives of women or men.

For example, women are often natural helpers and babysitters. They do many things that are unpaid and unaccounted for. How can we take that into account when we think about engaging in gender budgeting?

[*English*]

Dr. Ellen Russell: Well, vis-à-vis the question of unpaid work that women are often performing, there are any number of ways that budgets end up impacting on that kind of unpaid work.

To give you an example, with something like child care—performed on an unpaid basis in the home, say, or performed on a paid basis in a child care centre, say—the availability of government programs that make it possible to access child care centres will affect women's unpaid work in the home. They may, for example, be able to choose to put children in child care and then they have perhaps the option of entering the labour force, for example, an option that might not be open to them if the costs of child care were prohibitive.

That's a concrete example of how a government policy could impact the choices of women based on the fact that they must make choices around the unpaid work that they are doing vis-à-vis child care.

So any number of policies have other impacts on any of the unpaid work that's done in the economy—caring for disabled, elderly, young people, and all kinds of things.

[*Translation*]

Ms. Nicole Demers: Ultimately, you're saying that we can't think about cutting a tax or granting a tax credit without ensuring that we have the necessary structures to enable people to choose what they want once the tax is cut or the tax credit is granted.

We always come back to basics: to social development, child care service structures, affordable housing and readily accessible education. All that has to go together. You can't just cut taxes or grant tax credits. You also have to consider the other side, when you take these kinds of measures.

[*English*]

Dr. Ellen Russell: There are various ways of approaching problems. One is to make a provision in the tax system to address a problem. There may be ways of spending money to address the same problem.

So the question boils down to which would be the most effective, cost-effective for the government and also effective vis-à-vis the intended beneficiaries of this. How best to provide for child care, for example, might be an example of this.

You would need to roll up your sleeves and figure out who benefits under one set of policy options versus another set of policy options. I guarantee you that when you start digging you'll find that some policies tend to support certain types of people over other types of people. So in effect whenever you make a policy choice, you are, whether you acknowledge it or not, tending to support some people rather than others.

To be accountable it's useful to have all the information on the table of who's the likely beneficiary. So if you propose a tax cut or a tax credit, then give us a table. Say who is likely to get how much money out of this. Or if you propose spending instead, then show us your analysis of who's likely to benefit from it. Then everybody has the information.

• (1610)

The Chair: Thank you, Professor Russell.

We'll now go on to Mr. Stanton for seven minutes.

Mr. Bruce Stanton (Simcoe North, CPC): Thank you, Madam Chair.

Good afternoon to both of our witnesses here today. It's terrific to have you both here—and tuned in, Dr. Bartle—from university.

I'm going to put the following question to both of you, if I can, for a couple of minutes. Hopefully there will be a little bit of time left at the end. It might seem like a simple question, but we're undertaking a study on gender budgeting. We have so far had a glimpse of what that process would be like.

I wonder what you would best describe as what should be the desired outcome of gender budgeting. What is it we're actually trying to do as a matter of public policy? How will we know when we've arrived, and that our budgeting process has achieved what we set out to do?

I'll go first to Madam Russell and then Dr. Bartle.

Dr. Ellen Russell: There are many ways of answering that question. My answer would be that my first priority is to have the information so that we actually know what the consequences are of policies based on gender.

We could go further than that and put some sort of goal attached to it. Once we have all the information on the table, then our goal is such-and-such. You will all come up with some sort of statement about a preferred outcome vis-à-vis gender.

I'm not discussing the preferred outcome at this point. I am saying please provide us the information of how policies are currently impacting Canadians based on gender. Then we'll have the full public debate. To have a democratic debate we have to have the information, otherwise we're just tossing platitudes around about what we'd like to see. We don't know what the evidence is.

I think the finance department currently has lots of tools at its disposal to give us more evidence than we currently have about the impacts of policies. Why not just put those on the table, and then we'll all discuss it.

Mr. Bruce Stanton: Okay, good.

Dr. Bartle.

Dr. John R. Bartle: My answer is quite simple, I think. The question that I think you should look towards is this: did the innovation alter the basis for making a budgetary decision?

It seems to me a good budgetary process means that the right information is brought to bear at the right time, to the right decision-makers. That doesn't mean any specific outcome is going to happen.

It could be that people decide, "Oh well, things are inequitable, and we're comfortable with that." I would hope not, but that's possible.

I think the point is that the process should allow for consideration of the right decision. I would say that you know you've gotten there when there is a sense that the innovation of gender budgeting has had an impact on the process of consideration.

Mr. Bruce Stanton: I have another question to follow up, Dr. Bartle. On one of the items you mentioned in your presentation, you used the term "incidence of spending". I think you were talking about the expenditure side of budgeting as opposed to the revenue side.

What did you mean by that, the "incidence of spending"?

Dr. John R. Bartle: Here I make a distinction between "impact" and "incidence". Impact is the initial effect of where the dollars go. Incidence is the long-term effect of how the money was used and who has benefited.

For example, if you had a maternal and child health clinic that was hypothetically staffed all by men—not too likely, but just as a hypothetical—the initial impact of that would be that all the dollars would be spent on salaries for men and equipment and so forth.

But the incidence of that might be, one would hope, an important benefit to women and children.

So the gender impact can be different from the gender incidence.

Mr. Bruce Stanton: Okay.

Do I have some time?

The Chair: Yes, you do. You have two minutes and forty-five seconds.

Mr. Bruce Stanton: Very good. I'm not accustomed to this long question time here, so thank you.

Professor Russell, you've obviously had some workings with the Department of Finance, I assume, over the years, and some connectedness there. Are you familiar with some of the measures that Canada, over this last while, has been doing to develop or to look through a gender lens at issues around budgeting and budget planning?

• (1615)

Dr. Ellen Russell: Within the finance department?

Mr. Bruce Stanton: Yes.

Dr. Ellen Russell: I've been involved in conversations where it's been explained to me that something is happening. I just haven't seen any report or something that would concretely lay out for me just exactly what is happening. So I hesitate to comment, because while I've been assured that something is going on, I'm not too sure what that something is.

Mr. Bruce Stanton: I think you even referred in your opening remarks about seeing at least a page in there that made some reference. Describe or suggest what assurance you would take, knowing there had been some gender considerations in the budget? How would you identify it, if you saw a budget where all of a sudden you could tell right away that this was what process had been used?

Dr. Ellen Russell: Well, at the very minimum—it's quite simple—I'd see a table. A given tax cut would be described, and how much it would cost. Then there would be a table, with men on one side and women on the other side, and then different income groups. Women earning less than x thousand dollars a year would get so many dollars, and men in the same income category would get so many dollars. It would compare that for me for all the income categories.

I would be able to look at the bottom and see the value of this tax cut, and how much is going to men and women.

Mr. Bruce Stanton: Okay.

I have just one more question for Dr. Bartle.

In terms of commencing this study, what would be the major categories of study that we should be sure to include as we look at this in the months ahead? What are the key areas on which we need to be hearing from witnesses in the course of this study?

Dr. John R. Bartle: I think the most important thing is how you're going to weave it into all the phases of the budgetary process. I don't have to tell you folks that it doesn't do much good to have the executive, in the budget that they give to the legislature, say, "Here are my goals", and then for it to stop there. It doesn't do much good, on the other end of it, to audit for compliance with gender goals if there were no gender goals in the first place.

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.

And then I think maybe the most important and often forgotten thing is what's going on in the agencies. When the agencies have money to spend, do they take that into account? Do they factor that into their decision-making? They're the ones spending the money, they're the ones who are actually directly writing the cheques, so that's very important.

There has been a lot of progress in other countries on gender audits, and I think that's fairly straightforward. Any good auditor, I think, can look for that, and if an agency isn't giving that information, then they will not be in compliance with the audit and that gets the attention of any agency.

The Chair: Thank you, Dr. Bartle.

We will now go to Ms. Mathysen for seven minutes.

Mrs. Irene Mathysen (London—Fanshawe, NDP): Thank you very much.

Thank you to Professor Bartle and Professor Russell. You've brought an incredible level of expertise. I'm very grateful that you're here and are able to help us.

I'm going to ask a number of questions and certainly would welcome answers from both of you, if that's appropriate. If you don't feel comfortable, that's fine.

I was quite interested, Professor Bartle, in your description of Sweden. You said Sweden has done a good job. I understand there still is work to do, and we don't know the results, but in the interim, has there been a noticeable improvement or change or impact on the

Swedish economy, social benefits that have emanated from their work in terms of gender budgeting?

Dr. John R. Bartle: I don't know the answer to that. I think it would be hard to know the answer, in part because there are two things going on—the social changes that create the implementation and adoption of gender budgeting, and then in turn the effect of gender budgeting on the social conditions and the economy.

It would be a little hard, I think, to tease out. I don't know, in the case of Sweden, if they've found anything one way or the other.

• (1620)

Mrs. Irene Mathysen: Okay.

You said in your presentation that budgets are gender blind, and we've heard that from other presenters in this committee.

Why should Canada then go ahead and look at gender budgeting? What is the rationale for going ahead if we don't know if Sweden's been successful and we're not sure of outcomes?

Dr. John R. Bartle: I think the simple word is "equity". If you think government policy should be equitable, if budgets should pay attention to criteria such as equity goals, and if gender equity is a particular concern, then I think you want to do it.

There's a saying with performance budgeting that unless you're keeping score, you're not really playing the game. I would say the same thing here. If you're not tracking your progress toward your goals, how do you know if you're achieving your goals?

This goes a little bit beyond your question, but one point I would add is that I think that's true not just for gender equity but for all types of equity, whether it be race, class, regional, and so forth.

Mrs. Irene Mathysen: Thank you.

My next question is directed more toward Professor Russell. You talked about the first steps and you talked about available software packages and I wonder if you've done any modelling. If you've used these software packages, could you give us a sense of what difference they would make, an example with regard to public policy, some good, some bad?

Dr. Ellen Russell: Sure. Various tax measures that either have recently been enacted or are being considered or debated in the public sphere don't have any obvious...or at least from the superficial level, they do not look like they speak much at all to gender.

One example—and I think it was debated during the last election—is the possibility of having a change to reduce the taxation of capital gains. On first glance, that does not look like it has an obvious gender connotation, except if you are able to discern whether there's a pattern in terms of who has capital gains. Is it more likely to be men or women who have assets that they are able to sell at a profit and thereby realize a capital gain?

So if you were able to do the research that figured out the likely beneficiaries of such a tax, there's going to be a discernible pattern in terms of gender, then you have a different lens through which to debate that possible policy proposal.

The various tools in the toolbox would help you parse these things so before you even enact them, you can foresee the possible consequences in terms of gender equity.

Mrs. Irene Mathyssen: I want to pick up on your expertise as a developer of the alternate budget. One of the questions I want to ask is about the current policy in terms of social spending. I'm wondering in terms of the \$100-a-day child care, the lack of a national housing policy, EI, the impact of changes to employment insurance on groups within society. Had we done gender budgeting, would there be differences, and what kind of differences would you see?

Dr. Ellen Russell: Absolutely, if that was a filter through which we had analyzed those policies before embarking on them and we had placed a high value on gender equity, we would have designed things differently.

An example is any policy that is affected by the difference between men's and women's patterns as far as labour force participation is concerned. Women are out of the labour force more frequently because of childbirth, caring for young children or the disabled, or something like that. So their work lives will look different from those who have been in the workforce from the beginning until their retirement.

That may affect all kinds of policies that are enacted based on how much time you spend in the labour force, like EI. It will affect how much you can contribute to your RRSPs if you have these constantly interrupted work lives. So looking at it through a gender perspective would make a huge difference.

• (1625)

Mrs. Irene Mathyssen: Have you any perspectives on child care and housing?

Dr. Ellen Russell: My same point still applies, but a second point is that there is often a linkage. Policy-makers have to decide which instrument to use. We often agree on the basic goals, but the question is how do we get there. The question often comes up about whether we could maybe embrace a tax cut to achieve this goal, or whether we need a spending measure to achieve this goal.

Of course, a tax cut is money you're choosing not to spend. When you've had a tax cut and you reduce government revenues, that precludes the possibility of using those revenues to do other things. The burden of proof then is that your tax cut has to achieve the goal better than a spending measure.

That's a really tough argument to make in many situations. There is a solid case that in many cases public spending achieves these goals better than tax cuts. Of course, if we had a fully developed arsenal of gender budgeting tools at our disposal we would be making this discussion on the basis of much more thorough information than we have today. But I would still be betting that we would be better off spending than having tax cuts for those things.

The Chair: Thank you, Professor Russell.

Thank you, Ms. Mathyssen.

We will now go to the second round with Mr. Pearson for five minutes.

Mr. Glen Pearson (London North Centre, Lib.): Thank you, Madam Chair.

Professor Russell, thanks for coming.

We've been wrestling in this committee with the whole idea of the costs of implementing gender budget analysis, and we realize it's expensive. At the same time, my staff and I have been looking at groups like the UN, the IMF, and the World Bank. They all talk about gender budgeting as a way to have far more productive economies. The GDP would be greater and would grow faster if both men and women were able to live up to their potential economically and productively within society.

I realize you're talking about having information. I agree that the more information we have the better. We're at the start of that process here. If we did undertake such a process and got it into the budget and did it, can you comment on whether you think it would outweigh the cost? It's hard to see that from this distance, but what kind of indicators would you use along the way?

In order for us to be able to sell it, if we as a committee chose to go that way, we would have to be able to tell people that it could do that. We realize it's important in and of itself, but this is politics, and we have to show that we can make a difference with it.

Do you have any thoughts you could give us on that?

Dr. Ellen Russell: I understand that people do make these cases. I'm sure you can find witnesses who can lead you through cases they may have constructed, as far as the costs and benefits of these things.

Often one of the problems is that the cost of performing this exercise is out of today's budget, whereas the benefits are seen somewhere down the road. So perhaps the government in power today does not see the benefits if they are more concerned about their bottom line at the moment rather than the bottom line in the future. That's a difficulty. I hope we aren't that short-sighted about it. It's a high price to pay if you say you're willing to tolerate gender inequity because of your bottom line today.

Second, we never say that accountability in government is just too expensive and we're not going to pay attention to it any more. It would be shocking for parliamentarians to say, "We're just not going to pay attention how we're spending money, because it's pretty time-consuming to keep track of things." That's not politically acceptable, and it shouldn't be politically acceptable to say we're willing to tolerate the perpetuation of gender inequity because we just don't want to pay attention to doing the analysis.

Mr. Glen Pearson: Good. I was hoping you'd say that. I agree.

Mr. Bartle, I'm very fascinated, because we are talking about politics here. You talked about one of the real problems we would have if we implemented such a thing—namely, how to sustain it past successive administrations. You talked about places like Australia, South Africa, the Philippines, and how it started and kind of phased out.

Can you point us to some ways in which we, if we were beginning to work on this, could put in pieces of that puzzle to help it be sustainable? It's not just an idea we'd be throwing out there; we'd actually be able to do it so that it would survive successive administrations.

•(1630)

Dr. John R. Bartle: I think this is the greatest challenge of any kind of budget reform, not just gender budget reform. In the U.S., there have been a number of American presidents who came in saying, “I have a new budget system. We’re going to use it. It’s going to make things better.” Jimmy Carter did that with zero-based budgeting. Lyndon Johnson and John Kennedy did it with PPBS—program planning budgetary systems—and so on. Performance budgeting was associated mostly with Clinton.

I think there’s an inherent political tendency to want to throw out the approach of your predecessor and to bring in something new that you like and that is going to work, especially, quite frankly, when it finesses the politically difficult problem of how we get more programs without raising taxes.

At the same time, when you stop to think about it, with any sort of fiscal routine, we don’t stop auditing; we don’t stop making appropriations; we don’t stop analyzing them. So in a certain sense, looking at the successful innovations, which are just those things like line-item budgets and auditing and all the elements of the normal system, those become part of professional norms.

Accountants, for example, know what an appropriate accounting basis for analyzing a government budget is. I think that may be ultimately what you’re shooting for, what the goal is.

Sustaining it is really the hardest question. Again, trying to weave it into the fabric of the organization and doing it, as I mentioned, through all the phases of the budgetary process is what I would try to do—understanding, of course, that it’s a difficult task.

The Chair: Thank you, Dr. Bartle.

Thank you, Mr. Pearson.

We now go to Ms. Grewal for five minutes.

Mrs. Nina Grewal (Fleetwood—Port Kells, CPC): Thank you, Madam Chair.

Thank you, Dr. Bartle and Dr. Russell, for your time and your presentations.

If the federal government were to introduce gender budgeting, what would you suggest as specific goals to be addressed? Either of you can answer.

Dr. Ellen Russell: My suggestion has been this initial first step—which I think is a pretty modest first step—just to give us a gender breakdown on any new tax cuts. You can and should get more elaborate than that, coming up with some kind of basic scoresheet, in effect, to see what the gender consequences of different policies are. This is especially true for new policies, because when there’s a new policy, you have an opportunity to do it right the first time rather than fixing something that was done wrong some time ago.

Apply that filter to upcoming policies. Ask, as a matter of course, what the gender consequences are of a new policy. If it’s a tax measure, who is getting the tax cut? If it’s a spending measure, who is likely to be the beneficiary of that spending? That’s just a beginning step. You can get fancier than that, but it’s a good start.

Mrs. Nina Grewal: Dr. Bartle, do you know of any measures Canada has undertaken to advance the concept of gender budgeting?

Dr. John R. Bartle: I can’t speak to the Canadian situation, but I do have three suggestions.

One, I think you should articulate goals for gender equity in specific programs, and then you should audit them.

Second, for grants that the federal government gives out to provincial governments, local governments, or NGOs, I would require that when they report, they report on whether or not they’ve achieved gender equity goals.

The third suggestion I would have is to train the analysts in how to do this. Ideally, they’d create a cadre of analysts who would then turn around and train others within the agencies so they would know how to do it. If they don’t know how to do it, then it’s hard for them to comply.

Mrs. Nina Grewal: Madam Chair, do I have some more time?

The Chair: You have two minutes plus.

Mrs. Nina Grewal: I suppose the assumption behind gender budgeting is that policy is not gender neutral. So government programs benefit one sex more than another and the balance sheet favours men. If we accept this as a fact, should we also accept that the best way to rebalance government policy is through gender budgeting?

Any one of you can answer.

•(1635)

Dr. John R. Bartle: I think in many ways, in a certain sense, the term “gender budget” is a misnomer. It implies that the budget is now totally different, done in a different way from before it was a gender budget, and now that it is....

Some of you have used the term “lens”, and I think that’s appropriate. To me, it’s an approach to budget analysis and to allocating funds and it’s a lens with which to examine it. But again, it can fit with existing budget formats.

If I were a budget officer for your central government, my concern would be, “Okay, now what do I do? Does this mean I have to change the format of the budget that we’re doing?”

Again, I think if you don’t have to change the forms too much in order to comply, then it’s much easier for the analysts and the people in the agencies. I would urge you to keep it as simple as possible, to use it as a lens, an approach, a method of analysis, but it’s not really a different format.

The Chair: We are nearly done.

Madame Freeman for five minutes.

[*Translation*]

Mrs. Carole Freeman (Châteauguay—Saint-Constant, BQ): Mr. Bartle and Ms. Russell, thank you for being here and for giving us your presentations.

Mr. Bartle, what were the first measures taken by the governments that undertook comparative gender budget analysis? You’ve given us some ideas and you’ve told us how we should begin.

Is that how the other countries started their search?

[English]

Dr. John R. Bartle: I'm sorry, I didn't understand the question.

[Translation]

Mrs. Carole Freeman: What were the first measures taken by the governments that conducted comparative gender budget analyses in gender budgets? What data did they start with?

The committee is undertaking a study of quite broad scope, and we have to try to bring that back into a concrete area and be as efficient as possible.

[English]

Dr. John R. Bartle: I believe the first sets of steps in Australia were simply to analyze existing programs, and then in turn to have that analysis inform what data needed to be collected, either refinements in existing data or not. Then I think in South Africa it was done somewhat more outside of the budgetary process, more as an analysis by external groups, civil society groups, as a part of their examination of the budget, but not really a part of the government's budgetary process.

In those cases, I think those are the characteristic first steps that they took.

[Translation]

Mrs. Carole Freeman: So Australia and South Africa have used two different ways of gathering the data. In your opinion, which was the more effective?

In the context of this committee, what kind of witnesses, what kind of experts could come and help us prepare a study that would enable us to achieve the desired objectives?

[English]

Dr. John R. Bartle: I don't think it's as much about collecting data as it is about making the decision to do it. So I think the data can help, but I think as Dr. Russell said earlier, you can do some kind of an analysis with existing data. It may then suggest new data that you need, but I would do the analysis first, rather than to wait for the data to come.

In terms of the most effective first steps, who you should hear from? Quite frankly, I would talk to the budget officers in the finance bureau and ask them, "What would you need to do this? Do you need more training? Do you need more information? Do you need to visit other countries' ministries of treasury to see what they've done?"

Again, from a public administration viewpoint, which is my area, if they're going to do it, they need to know how to do it. They need to be able to do it.

So I think that's where I would begin.

•(1640)

[Translation]

Mrs. Carole Freeman: All right. In your presentation, you said that was put in place in San Francisco in 1998. Since then, have there been any results from the introduction of this gender budgeting mechanism?

[English]

Dr. John R. Bartle: What they've done, I understand, is they've looked at specific programs. They've looked at six different departments and have had some analysis of their programs to see the impact on gender.

I don't know all the details, but to my understanding, it's not a gender budget in the sense that the budget is done comprehensively, analyzing gender impact. It has been on a piecemeal basis, what I would call maybe more a gender analysis of specific departments' specific expenditures rather than a comprehensive budgetary approach.

The Chair: I think your time is done.

I do not know why the bells are ringing. We're going to be checking. We can continue with the question—

A voice: No, it's nothing.

The Chair: It's nothing?

We are told that somebody pressed the bell in error.

We can continue, Ms. Mathysen, for five minutes.

Mrs. Irene Mathysen: Thank you, Madam Chair. There are a lot of buttons pressed in this place for no apparent reason, I think.

I'm wondering if I could ask a question about CEDAW, the UN Convention on the Elimination of All Forms of Discrimination against Women. I don't know to what degree you would feel comfortable in answering these questions, but one of the things this committee had considered was looking at Canada's response to our CEDAW commitments, our obligations.

Firstly, if you have expertise in CEDAW, could you give us a sense of why these commitments were put in place? What do they involve? What was the whole point of the CEDAW protocol?

Dr. Ellen Russell: I can't speak to that.

Dr. John R. Bartle: I have to confess ignorance on that. I don't know the details.

Mrs. Irene Mathysen: Then I'm going to move on to something else in regard to the information you've provided. It has been very extensive, and there's a great deal that we need to consider and digest.

Is there something that we haven't asked? Is there something in this process that we've overlooked about which you would like to provide some additional information?

Dr. John R. Bartle: I would mention three things. I think there need to be well-placed coordinators in the different agencies to do this. There needs to be someone whose role it is, at least in part, so that when people in the agency or department have questions, they know who to go to. It helps if it's somebody within their organization rather than somebody out of central office.

Second, 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.

Then, third of all, I can't emphasize enough that training is important. I've seen it with a lot of things beyond budgeting. If people don't know how to fill out the forms, they may well put down some numbers and do some reports, but who knows exactly how useful that will be? I think there needs to be a kind of education—professional development, really—so that the people who are doing the work know how to do it and talk to each other, and there's a trading of ideas and a kind of constant professional improvement and development.

• (1645)

Mrs. Irene Mathysen: Thank you.

Dr. Ellen Russell: I would like to emphasize something that Dr. Bartle said, which was about the importance of the initial commitment do this.

I'm quite certain you'll hear a lot of very stimulating witnesses who will tell you a lot of important things, and you will walk away and won't be sure what to do, because there are a lot of uncertainties about this. Make the step anyhow. We are only going to figure this out as we plunge in and learn by doing. There are a lot of very accomplished people who are in Ottawa in positions to work a lot of this out and who have not yet been charged with the challenge of sorting through its complexities. But if you make the commitment that we want that information, wonderful things will happen as people roll up their sleeves and work this out.

So I would not be dissuaded, even though your witnesses, as you see them in the next weeks and months, won't have the magic answers for you. We don't need the magic answers. We just need the commitment, and then we'll work it out.

The Chair: Thank you.

Ms. Boucher.

[*Translation*]

Mrs. Sylvie Boucher (Beauport—Limoilou, CPC): Greetings to our two guests, and I would like to thank them for coming here. This is very interesting.

Mr. Bartle, once a country has introduced a gender budget, how can it measure and monitor the effectiveness of that kind of budget?

[*English*]

Dr. John R. Bartle: I guess I'd go back to my earlier answer—you see if it altered the basis for making the decision, you see if it affected the decision-making that happened.

That's a hard thing to look at, to know, because I suppose you don't know what would have happened otherwise. But to me, that's how you know if it worked and if it was worth the time and effort to do the budget.

[*Translation*]

Mrs. Sylvie Boucher: All right. You said that some countries had started gender budgeting and that their efforts were not sustained.

In your opinion, why are efforts not sustained? What are the main constraints that countries adopting this type of budget have faced?

[*English*]

Dr. John R. Bartle: I think in many cases it was because the goals of the leadership changed and the degree of commitment to gender equity, at least in the form of a gender budget analysis, was not maintained. That's why in the long run they weren't sustained.

[*Translation*]

Mrs. Sylvie Boucher: If a government, whatever it may be, takes the time to prepare this kind of budget and wants it to be sustained, how can it ensure that, once it is adopted, it won't stop there and that there will be continuity from one government to the next?

[*English*]

Dr. John R. Bartle: I think that the people who do the budget preparation and budget analysis, and also the spending of money, need to know how to do it. It needs to be part of what they do on a daily basis. That can be done, again, through a variety of means, training incentives, but it has to be incorporated into their day-to-day administrative routines.

[*Translation*]

The Chair: You have two more minutes.

Mrs. Sylvie Boucher: I'm going to share my time with Mr. Stanton.

The Chair: That's fine.

[*English*]

Mr. Bruce Stanton: Madam Chair, I have one question to direct to Dr. Russell, if I may.

As we've listened today, it has been incredibly insightful, I must say, from both of you. It has given us a much better handle on where we need to go and it has occurred to me to wonder if we're really wasting our time with this.

What I'm hearing today is that there is ample information, that there is enough to start, at least. Are you telling me that really all that's needed here, and even Dr. Bartle alluded to this, is the political will and the culture to proceed? Is that what we're hearing? Here we are, set to embark on this study that could take us months—we're going to go in depth on this—only to come to the very conclusion that we've had presented to us today.

Am I off base on that?

• (1650)

Dr. Ellen Russell: I think you could get started tomorrow and do some meaningful work. If you have the capacity to say to folks in the federal government, in the finance department and Stats Canada, "Do your best", a lot could happen.

Now, you may well get important information going through this—I don't know—but my guess is that you'll walk away having heard the pros and cons, that there is no conclusive information and no guarantee that it'll all work out well.... I still think you should do it, because I think you could make progress, even despite those uncertainties.

Whether you make that decision tonight or five months and many hours of your time later, I think you should still make the decision.

Mr. Bruce Stanton: I have one final thing.

You will know that some of the measures this government has embarked on have been directed to families. How would one consider families in the context of a gender budget?

Dr. Ellen Russell: It's a very critical consideration of course. There are all kinds of implications, both on the spending and the revenue side. In terms of who does unpaid work in the economy, for example, families have a lot to say on how that unpaid work gets organized. The ways in which taxation affects households, and government spending affects households.... There are all kinds of family dynamics there. There are many ways in which the way families are constituted and how they function will affect the gender implications of budgets.

Those can be very sophisticated topics, if you really want to get in to the more subtle issues. I'm only saying that today we could do a lot, even before we've worked out all the subtleties about how exactly families work.

The Chair: Thank you, Professor Russell.

Thank you, Mr. Stanton. I gave you two more minutes.

The chair would like to take a privilege before I go to the next questioner.

I'm not closing this; I asked the witnesses if they have a time constraint, and they said no.

The questions I've heard have been very good, but I want to ask you this.

Professor Russell's area of research has been the federal budget, forecasting, analysis, etc., and Dr. Bartle is the director of a school of public administration. Both of you have given us an analysis of what is required—the government, the civil society. I'm sure in the western world, government and civil society and the political environment are ripe for this, but what do we have to do next?

Professor Russell, you stated that a paper should be prepared. But when we are doing a budget consultation—every government does a budget consultation—which groups should we invite?

If both of you could answer that question, the chair's privilege will be gone, and then I'll go to Ms. Minna.

Dr. Ellen Russell: Professor Bartle, do you want to take this first?

Dr. John R. Bartle: Sure.

One thing I would suggest is that you do some pilot projects. In many ways what you're considering is an innovation, and as with any innovation the question is how you innovate. How do you do it?

We know from other policy examples of innovation what tends to work. I would suggest a pilot project with a specific agency or department perhaps, to see how it goes, what you learn, and the concerns and how to address them.

Second, I would think about some incentives for doing so. I think most line administrators in government get frustrated when they're asked to do something additionally and there's no incentive to do so. I think if they see it as part of their development and as some innovative thing they can be involved in, that makes it attractive for them professionally.

As I mentioned at the very outset, you need the buy-in of civil society but also government. I think the groups that would be using this analysis are the ones that need to be consulted. Again, for it to be part of the fabric of the budget, it needs to be used, and for it to be used, the potential future users need to have their concerns addressed. What is the information they would want, and how do they want it presented? I would work with them on that.

• (1655)

Dr. Ellen Russell: Your question was which groups you would invite....

Could you repeat your question?

The Chair: Every finance minister does budget consultation, and yet we have policies come through that make no sense sometimes in terms of gender.

I will give this classic example. A person who earns \$21,000 is too poor for a child tax credit and too rich for the working income tax benefit. Who did that gender analysis?

So who should they consult, which groups should they consult, from a taxpayers perspective, from an accounting perspective, from the poverty perspective? What spectrum should they look at?

That's where I think it boggles people's minds: how do I get the yin and yang balanced properly?

Dr. Ellen Russell: You've got a real problem, because.... I mean, your question seems to assume that there is this rich array of groups out there that have this highly developed analysis of gender budgeting, and if we could just find them and bring them here, they would tell us. But in many cases, a lot of groups with a very strong interest in many of these issues don't have the capacity to perform the analysis that would be helpful to your committee and to the government.

It would be great if we could be building the capacity of those groups so that they could feed into these processes and help us fine-tune our gender budgeting analysis from the get-go, but unfortunately those groups are often underfunded and at this point can't participate fully. However, I bet that when you do the next pre-budget consultation, typically there will be questions asked of the presenters, and one of the questions could ask them to link their analyses with our overriding goal of gender equity. Listen to the groups as they make the case that their particular proposals relate to gender equity.

The Chair: Thank you.

Ms. Minna is next.

Hon. Maria Minna: Thank you, Madam Chair.

I have a couple of questions, but first I have a comment for both Dr. Russell and Mr. Bartle.

From the last two witnesses at the last meeting and from some of the specifics we got from both our witnesses today, I think it is actually quite possible for this committee to come to some conclusion in drawing or making specific recommendations on how we might move ahead. That might be not only the committee in terms of actually starting to do something, but also the government.

I think some of the parameters that were given earlier by Mr. Bartle and then by Dr. Russell are there, for instance, and the kind of training and so on that's needed.

My question is to Dr. Russell first. When we met here with the Department of Finance, we asked if they were using disaggregated data, and, if I remember correctly, they said no. Do you know if that is available in the department? You said information is available, and I am wondering if you actually know whether that kind of data is in fact available and whether it could be used for this purpose.

Dr. Ellen Russell: I don't know exactly what the Department of Finance has at its fingertips, but I have stuff at my fingertips that would be at least useful as a first approximation.

I am being a bit facetious here, but—

Hon. Maria Minna: I understand that.

Dr. Ellen Russell: —this is not classified information. In many cases you can at least work your way backward to figure out a lot of the gender implications of things, even if you don't have the ideal data set in front of you.

Hon. Maria Minna: If you have access, I'm sure they do too.

Okay. The only other question is maybe not a fair one, but it's one nonetheless, because we have to deal with the real world sometimes.

Can the end results of a gender-based analysis turn out to be biased? If the premise of the philosophy for that policy is already going in a certain direction, can it influence that analysis?

• (1700)

Dr. Ellen Russell: Can you restate the question?

Hon. Maria Minna: What I'm trying to say is that the people who are doing this in the system all have personal beliefs or interests in certain directions.

We are not all perfect. We have large systems in place. Let's say the government says we're going this way, but there's a certain built-in bias or philosophical belief on the part of the individuals who are doing the gender base; can that impact on the gender-based analysis by giving the wrong information, so you think you're going in that direction while you actually might be going the other way? How do you make it transparent and how do you correct for that? I ask because we're not going to be doing it ourselves, obviously; it will be done by other people.

Dr. Ellen Russell: I don't doubt that there are ways of presenting even empirical information that tend to highlight certain things and not others, and therefore they introduce the biases of the people who apply the filter. That's true in so many areas. We have to have debates about what the numbers mean. We can't just take on face

value that the numbers mean what the person stating the numbers says they mean; we have to do our work.

It is going to require vigilance on your part to make sure the information you get back, if you instruct a certain department to do a gender budget analysis, in fact reflects the kind of commitment that you have going into it. We're going to need that vigilance forever as we use these tools.

Hon. Maria Minna: Madam Chair, can Mr. Bartle answer that as well, please? Thank you.

Dr. John R. Bartle: Yes, I would agree. I think you make it transparent by having full disclosure. You will have the details from the analysts on how they did it in a technical appendix, or something like that, which would probably be mostly for other analysts to look at. But as with anything, if somebody wants to carefully go through the numbers and to discuss alternative methodologies or criticize them, that's appropriate, and a healthy thing.

It would be a great thing if the discussion were about how to better do a gender budget analysis rather than whether to do a gender budget analysis, which is where we are now.

The Chair: Thank you, Ms. Minna.

Thank you, Professor Bartle.

[Translation]

Ms. Demers, you have five minutes.

Ms. Nicole Demers: Thank you, Madam Chair.

Professor Bartle, Professor Russell, the more I listen, the more confused I am. We all come from different backgrounds. Some of us are on the left, some on the right and some in the centre. Some of us have experience in finance, others have none.

However, I understood what you said, Ms. Russell.

[English]

You said that a tax cut has to achieve the goal better than a spending measure in order to be efficient.

[Translation]

I found that easy to understand that. The people in my riding would find it just as easy to understand. Wanting to develop a program to ensure gender budgeting isn't everything; you also have to ensure that people understand what it represents. Otherwise, I'm not convinced they would vote for it, it's so complicated.

In the budget analyses that you've conducted, are there any concrete examples that you could submit to us in writing? We could study them before submitting this idea to the officials who prepare the budgets. Before asking them to insert pages, we would already have something on the basis of which we could tell them that we have before us obvious proof that, if an analysis had been properly done, such a measure would not have been introduced because of such and such an impact. That's what you did earlier in talking about a tax credit for child care services.

Have you conducted any analyses, following measures introduced in the past, that you could give us as examples?

• (1705)

[English]

Dr. Ellen Russell: So are you looking for examples of where a tax cut is compared with a spending measure in terms of its gender impact?

[Translation]

Ms. Nicole Demers: I'm looking for analyses that you've previously done following former budgets.

[English]

Dr. Ellen Russell: I'm sure there must be, but I just can't think of an example at this moment.

The Chair: Professor Russell, income splitting or pension splitting may be your answer.

Dr. Ellen Russell: Income splitting is clearly something that has been analyzed a lot from a gender perspective, but as for an example of a tax way to go about something being weighed against a spending way to go about it, I am blanking out. There are lots of things, such as particular tax measures, that have been critiqued on gender grounds, though.

[Translation]

Ms. Nicole Demers: Have you conducted a summary or in-depth analysis of measures, either tax cuts or budgetary expenditures, to see what was the best thing to do? Can you send us any? I'm not asking you to do that today, but would it be possible to do so in the coming weeks?

[English]

Dr. Ellen Russell: Yes, I can look to provide some information.

I also think you're about to speak with Armine Yalnizyan. She actually undertook a ten-year study of the federal budget from a gender perspective, and she may well have a number of examples up her sleeve that would speak to your issue.

The Chair: Madame Demers, did you want to ask Professor Bartle if he has any suggestions?

[Translation]

Ms. Nicole Demers: Professor Bartle, did you understand the question I asked Professor Russell?

Dr. John R. Bartle: Yes.

Ms. Nicole Demers: Have you conducted any analyses differentiating between a tax cut and a budget expenditure to solve a problem?

[English]

Dr. John R. Bartle: No, I have not.

I think the closest thing I've done that might help is looking at existing data in the U.S. to try to determine how well we could proceed with it to analyze tax incidence by gender. The answer is that are some data, even though we've never tried to collect it from this perspective. There are some data on income taxes here in the U.S. that would be helpful in doing that. It's not complete or it's not everything you need, but it would be a start.

Again, this doesn't affect Canada necessarily, but it was interesting to me to find there was at least something available, even though

nobody had ever really tried to use the data; this had never been a lens or a focus that had been used.

[Translation]

Ms. Nicole Demers: Could you send them to us?

The Chair: Ms. Demers, time's up.

[English]

Professor Bartle, Madame Demers is asking if you could send us the information.

Our clerk will communicate with Professor Bartle.

Ms. Mathysen, do you have any questions?

Mrs. Irene Mathysen: Yes, I do have one more.

One of the challenges of carrying out gender-based analysis is that it's sometimes difficult to determine which segments of the population will actually benefit from specific changes. There is this debate going on about what kinds of benefits... One thing I've always felt is that if women are considered, if we do make an effort to ensure the economic security of women, it will in turn benefit their children and families. Mr. Stanton mentioned that the government was family focused.

Does GBA benefit the whole family?

• (1710)

Dr. Ellen Russell: I think it's pretty obvious that when you get past Gender Budgeting 101, it is difficult to extricate women from the fact they exist in families. There are children, there are elderly people, who are all in women's lives. There are very material consequences if, for example, women aren't able to enter into the labour force because they are engaged in unpaid care activities vis-à-vis these family members. There are consequences if income level becomes the decisive thing in providing these women with a choice about whether they can... You know, you get stuck in these situations where, if you don't make enough money from your wages, you can't afford to go to work because it would cost too much to have child care, elder care, or what have you.

All of these things affect every member of the family, because families are inextricable networks in which an effect on one affects all.

Mrs. Irene Mathysen: Professor Bartle.

Dr. John R. Bartle: Thank you for that question. I think it's a very important one.

There is an example in my research—I just can't find it in my notes right away—of a specific country where they found that cuts to a health program that looked like budgetary savings, because they reduced expenditures on health, resulted in a significant or dramatic increase in the amount of time women spent on caregiving for elderly relatives or children. I think this is an excellent example of what I would call a false budget economy, where it looks like you saved money, but what you did was simply to put the costs onto other people, particularly women.

I think this is the sort of evidence that, if I were in your shoes, I would want to have in order to help me think through what the impact is of the decision I'm making.

The Chair: Thank you, Ms. Mathysen.

Madame Boucher.

[*Translation*]

Mrs. Sylvie Boucher: I'd like to go back to the constraints that certain countries have faced in taking gender specificity into account when they prepared a budget.

We're going to study gender budgeting, and there will definitely be some constraints. I'd like to know how we around the table can prevent these constraints from slowing down our work and ensure that they are more of a means to continue it in a positive manner.

I'm putting the question to Mr. Bartle.

[*English*]

Dr. John R. Bartle: Can you give an example of what you mean by constraints or limits?

[*Translation*]

Mrs. Sylvie Boucher: I don't know. You said earlier that, in other countries, efforts had not been sustained. I asked you what were the main constraints they had faced.

We're going to study a gender budget. That can be broad and involve a number of levels of society, the poor, rich and people in the community. There will be different constraints for each of those levels. Our committee wants to work on this. How can we make these constraints something positive so that we can find a happy medium for all classes?

[*English*]

Dr. John R. Bartle: That's a good question.

I guess this is where I would point to the importance of information. You want the information that you need to make the appropriate decisions. In many ways it goes back to what Professor Russell said at the beginning, that if you don't know the impacts of what you're doing in terms of gender, then you're flying blind.

If I were in your shoes, I would be concerned about that. You want to know the impact of your policies on the people who are affected. I think that's maybe one of the most persuasive things for a member of Parliament.

• (1715)

[*Translation*]

The Chair: Have you finished, madam?

Mrs. Sylvie Boucher: Thank you.

[*English*]

The Chair: Would you like to respond as well, Professor Russell, on the constraints?

Dr. Ellen Russell: Perhaps I can respond not precisely to your question but to something that I think is relevant to this.

We speak about constraints and costs as though there's a bit of a veneer on this, like it's an additional burden or something to do this gender budgeting. I don't think we've sufficiently emphasized the potential benefits of doing this.

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.

If you take into account the obstacles on the ground in terms of the issues around gender in society, then you can make a much more elegant response to the problems that you say you want to address. You say you want to address poverty or something like that. Great—then you'll make a policy that takes into account the fact that women who live in poverty have specific difficulties that need to be addressed if the policy is going to work.

The Chair: Thank you.

Dr. Bartle, I was asked by the analyst just to... In your presentation, you say that the "lessons learned" suggest the obstacles that need to be removed. Would you happen to have some of the lessons learned so that we can look, as a collective, at those lessons and not repeat the same mistakes or reinvent the wheel?

Dr. John R. Bartle: Yes, they're on the third page of my slide. I was specifically referring to the slide that is titled "Lessons learned to date".

The Chair: Okay, right.

This is interesting. Under lessons learned—you do not have the slide because it was in English—you have buy-in from government and civil society; integrated into budgets at all levels; political environment; incorporated into the budget cycle; and technical expertise.

I would like to thank both Professor Bartle and Professor Russell for being here. I thank you for your insight and input. I'm sure what you have given us is food for thought in terms of how, we can now draw the parameters.

In your presentations you made it a little simple. Your one-pager is a good analysis. And when Madame Demers was asking you her question, dropping the GST came to my mind in terms of whether a gender-based analysis was done on that.

As a committee, we need to go forward with it. We're not trying to be the Department of Finance. All we're trying to do, as the Standing Committee on the Status of Women, is to try to see.... We've done the economic study, on economic security for women, and one of the main issues that has come about is inequity. In order to balance that out, we need to get this gender-based budgeting or gender budgeting into the forefront—in everybody's face, hopefully.

So I thank you for providing us with this input. Thank you for being here and sharing your knowledge with us.

I'm going to suspend the meeting for one minute. We have to discuss a budget.

- _____ (Pause) _____
-
- (1720)

The Chair: Order.

Last meeting we proposed a motion to study women and the court challenges program. I need somebody to move a budget.

The budget is for witnesses. We have about 13 witnesses who will be coming. Tomorrow is an extra meeting, and on December 11, so we will try to fit them in. We have video conferencing.

The budget amount is \$19,204. And a gender lens was used on that one.

Some hon. members: Oh, oh!

The Chair: I need somebody to propose a motion for the adoption of the operational budget.

It is moved by Ms. Minna.

Ms. Minna, would you like to read this motion.

Hon. Maria Minna: I move that the proposed operational budget for this study on the impacts of the cut over the court challenges program on women, in the amount of \$19,204, for the period of 2007-08 be adopted.

The Chair: That is straightforward.

(Motion agreed to)

The Chair: Thank you very much.

The meeting is....

Yes.

Hon. Maria Minna: Before you hit the gavel, I have a suggestion that I was going to make earlier.

Madam Chair, I know I've brought it up before, but I think it might be helpful if the clerk could get us a list of all of the tax

expenditures. When we talk about taxes and how they are now, it might be helpful for us to actually have them.

I know they were available. I have seen it once before, back in 1995 or so. It's been a while. But it wouldn't hurt for us to see what they are and how many there are. There are a lot we're not even aware of. They have been accumulating over the last 20 or 30 years.

The Chair: This is the revenue side of the budget?

Hon. Maria Minna: Tax expenditures.

The Chair: You want the expenditures side of it.

Hon. Maria Minna: Tax expenditures are not where you spend money...well, you do spend it—

The Chair: The expenditure side of the budget, that's what you want?

Okay. So we will get the revenue side, the different streams of revenue that the government has at its disposal.

Hon. Maria Minna: I'm talking about tax expenditures. For instance, the child tax credit is a tax expenditure. I'm talking about tax measures that we use to deliver certain programs. They're called tax expenditures.

You know what I'm talking about, right?

The Chair: The tax expenditure could be by every department.

Hon. Maria Minna: I mean all the measures that are done.

The Chair: So it's a list of all exemptions on your tax return that are available in a budget.

Hon. Maria Minna: [*Inaudible—Editor*]...know what I'm talking about.

There's a very long list. The last time I saw them, they were worth \$25 billion.

The Chair: Those are the exemptions and credits they give us. Fair enough, okay.

Could the analysts get those for us? Thank you very much.

The meeting is adjourned.

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