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Chair

Ms. Yasmin Ratansi

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•(0830)

[English]

Mr. Robert Wright (Deputy Minister, Department of Finance): Thank you very much, Madam Chair. It's a pleasure for me to be here today.

It has been about a year since my last appearance before the committee. I remain proud of the progress we're making on gender-based analysis in the department. I know my colleagues, Louise Levonian and Mireille Éthier, were here for an extended discussion of our work.

I think we continue to make progress. We've established a very comprehensive training process for all new employees. We provide a comprehensive gender-based analysis for every issue in our budget, particularly for the tax-related initiatives. We've talked about that in this committee. This is a very comprehensive approach, which I think went beyond what the government committed to do in 2005 and 2006. We feel it was the right thing to do and that it does enrich the advice we provide to our minister.

The department's role, as you know, is to support the Minister of Finance, who is responsible for managing the preparation of the government's budget. We work closely with all the other departments in government to assess progress and take annual actions in that regard. Our preoccupation as well is with the overall economic health of the country.

We're anxious to see that our gender-based analysis.... We don't analyze the macroeconomic aspects, but I'd be happy to take questions on that. It is a key driver for all Canadians, and therefore we do assess outcomes in that regard as well.

In conclusion, I would say that we're proud of the progress we've made. We think we've gone beyond what the government committed to do. We feel it's the right thing to do. We provide a broader base of advice to our ministers and to the government in that regard. And we will continue to build on this progress.

Again, I'm happy to be here and take your questions.

Thank you very much, Madam Chair.

The Chair: For your information, the German delegation has just arrived. They are from the status of women.... We've had an interesting meeting with them. I will let them settle before I start the first round of questions.

Ms. Minna, for seven minutes.

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

My first one has to do with departmental staffing with respect to gender analysis. I'll give you a few under this particular topic. Does the department have an autonomous and trained gender analysis unit? When was this unit established? How is it staffed in terms of the staffing ability? What disciplines are involved in this unit—for example accounting, tax policy, economic statistics, women's poverty? What specific training in carrying out gender analysis of tax spending and budgetary materials have staff in this unit received? Who does the head of the unit report to? These are all questions related to that specific area.

Mr. Robert Wright: We don't have a separate gender-based analysis unit; we have a champion, a senior executive, Louise Levonian. We've instituted a process to train all new staff in gender-based analysis. We've worked with Canadian Status of Women in terms of outlining the program for that analysis. Everyone who is hired in the government gets a brief in terms of our approach to gender-based analysis for budget initiatives.

I guess the centre of expertise in our department for the last couple of years has been the tax policy branch. We're able to ensure that there are case studies from the work we do, which people review. And as I say, the training process for all employees has been worked out with Status of Women. I think they find our work helpful.

•(0835)

Hon. Maria Minna: So with the exception of the champion, who is one individual trying to get it through, there isn't an actual focused unit that is able to look at all government policy—it all comes through Finance in any case—and tax policy, and also from an economics point of view.

Mr. Robert Wright: No, there's not. In fact, there's a deliberate choice made there. Perhaps you could do that, but we would rather have all our analysts familiar with the analytical approach to that. So it's not one unit; it's all units.

Although we started in tax policy, we've now broadened that analysis to the entire department, and I think it's something that will work more effectively than having one unit apply a test to everybody's ideas. People have to infiltrate that notion into all of their analysis.

Hon. Maria Minna: My other question then would be with respect to the departmental implementation of the federal action plan for gender equality. Does the department have a formal gender analysis policy? If you do, when was the start date, and could we have a copy?

Mr. Robert Wright: I don't believe we do have a formal policy. I know we report on progress through our annual report on plans and priorities to Treasury Board, and we could certainly look at our assessment of that. That's a benchmark for progress we make on all the government's policies, and we'd be happy to share that with you.

Hon. Maria Minna: I'd appreciate that very much.

Mr. Robert Wright: Not at all.

Hon. Maria Minna: So there's no formal policy. What training materials, specifically gender analysis of taxation and spending items, has the gender analysis unit developed?

Mr. Robert Wright: I could have Louise go through the details of it, but it would apply to the eight-step approach to analysis that we've worked out with the Status of Women, plus case studies of how we approach specific analyses or specific issues within the department.

Perhaps, Louise, you could comment on that.

Mrs. Louise Levonian (General Director, Senior Assistant Deputy Minister's Office, Tax Policy Branch, Department of Finance): That's exactly it. We work with the Status of Women. The courses we've provided at the department we have developed with the Status of Women. We did a pilot project in 2005 for training, and then we undertook training in January, two separate courses for 30 analysts. We have the Status of Women as expertise when we need them, when we have questions, and I'm a resource in the department as well when it comes to our analysts doing gender-based analysis.

We feel that having the analysts do the gender-based analysis is better, for our particular purposes. The measures we implement are technical in nature. We feel if the analysts themselves are closer to the measures, there's a better capacity to do good gender-based analysis having received the training.

Hon. Maria Minna: Do I still have time, Madam Chair?

The Chair: Yes, you do. You have three minutes.

Hon. Maria Minna: Thank you.

I want to go now to a different area, the relationship of 2006 and 2007 gender analysis documents to the budget process we received. Were these gender analyses prepared before the budget was finalized, or afterwards?

Mr. Robert Wright: It would be after. They are a compilation of the individual items that were sent, as part of the budget process itself, and I don't think we rolled it up until after the budget.

Hon. Maria Minna: There was...?

Mr. Robert Wright: I'm sorry. Let me be clear.

For the budget process, every initiative that goes up to the budget, whether it is in the budget or not, has had a gender-based analysis, and in these reports we've rolled up all the decisions from the budget and put them into one package after the budget is out. So it's not released with the budget. It's not part of the public document.

Hon. Maria Minna: But the work is done before?

Mr. Robert Wright: The work is done before.

Hon. Maria Minna: And I presume you have data that you worked up on these issues.

Do we have that, Madam Chair? The actual data that was used?

The Chair: No, we don't have that.

Hon. Maria Minna: I'm asking if we could obtain that.

Mr. Robert Wright: First of all, we've provided a template of the analysis we do on each budget initiative, which shows you the situates, the gender-based analysis to the overall analysis, and I think we've also committed to the Status of Women and others to put one of our analyses on the website as a case study, and we're going to put on the working income tax benefit as a case study.

When is that going on? Is that today?

• (0840)

Mrs. Louise Levonian: We're just finalizing it, and we'll have it up soon.

Mr. Robert Wright: So we will make this available to you, and it will be on our website for everyone to see.

Hon. Maria Minna: The reason I'm asking for the data, Mr. Wright, is that we've been told at this committee, certainly by representatives of Finance as well as Status of Women, that there is not enough data to do proper disaggregated analysis, that disaggregated data is not available. So I just wondered if we could see the actual data work-up that you use.

Mr. Robert Wright: Who told you data wasn't available?

Hon. Maria Minna: We've had different witnesses from the Status of Women, and Finance as well.

Mr. Robert Wright: I think within government as a whole it really depends on the initiative and the processes going through. Some of the analysis has to be qualitative and some of it can be quantitative.

One of the reasons our centre of expertise is in our tax policy branch is because you can actually measure many of the initiatives there. There is a lot of quantitative data we can use, so it's a lot easier. We'd be happy to show you that case study.

The Chair: We'll now go to Madame Deschamps for seven minutes, please.

[Translation]

Ms. Johanne Deschamps (Laurentides—Labelle, BQ): Thank you, Madam Chair.

Good morning, gentlemen. Good morning, ladies. It's a pleasure to have you here this morning.

Our study of gender-based analysis is a massive undertaking. Deputy Minister, the document you submitted to us which refers to your actions, states: "I think we have made a lot of progress over the past two years when it comes to GBA." I want to refer to something that a witness already told us: even in this day and age, 40% of women in Canada have such a low income that they pay no income tax.

When you do a GBA, do you ask, for example, whether the budget will help low-income women increase their income? Will the budget increase women's financial independence? Are these questions asked? There is no such evidence in the 2008 budget.

In my opinion, not much has been done to ensure equality between men and women. Most women are still financially disadvantaged. They earn less, so they can save less. I feel like there's still a huge imbalance between the income earned by men and that earned by women. I get the impression that the measures set out in the 2008 budget still benefit men more.

Mr. Robert Wright: I want to thank you for your question because it's very important.

You would be interested in the working income tax benefit (WITB). During our analysis, we did a case study, and WITB had an impact on individuals experiencing employment transition.

[English]

The government committed us to do an analysis of initiatives going into the budget, where possible. We've done that very comprehensively, because that's how we do things. It lets us do a comprehensive analysis of the budget process.

But it's important to look beyond the individual initiatives at the economic outcomes. I think the macroeconomic impacts of what we're working on deal with the economic health of the country as a whole and all citizens. Right now is a period of considerable uncertainty, and we're trying to safeguard the overall economic health for everybody.

I provided some data following my meeting here last year, and I'd be happy to supplement it. There has been tremendous progress in employment growth. It has been stronger for women than men over the last five years. Since 2001 there have been six years of tremendous growth. The share of women working has increased faster. The unemployment rate for women has gone down. The gap is closing for average earnings and wages for women, although there's still a very sizeable gap.

There's an overall approach to the well-being of all Canadians—but women within it—where there's very substantial progress. You don't measure that on an individual initiative, but it's our number one priority. It's to make sure 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.

● (0845)

[Translation]

Currently, there is a great deal of uncertainty with regard to the world economy. We have the opportunity to protect the progress we've made for all Canadians, particularly in terms of their margin of vulnerability.

[English]

So I think that Budget 2008 and the economic statement in 2007 had very strong economic policies to protect the progress we're making and to make sure we can sustain the progress we've made over the last several years. I think you have to consider that broad economic approach as well as the individual criteria.

Louise, would you like to comment a little more?

Mrs. Louise Levonian: Just in a manner more specific to the question, the budget included measures on affordable housing, post-secondary education, and helping the vulnerable specifically; there were also elements included in the budget. But I think the overall answer is the economic story: ensuring that the economy is working well to ensure that the standard of living of all Canadians is maintained and increased over time, which helps everybody, including women.

[Translation]

The Chair: Ms. Deschamps, you have two minutes remaining.

Ms. Johanne Deschamps: Could you remind me to which affordable housing budget measure you were referring?

Mrs. Louise Levonian: Pardon me, I don't understand.

Ms. Johanne Deschamps: You said that, in the 2008 budget, there was a measure on affordable housing.

[English]

Mrs. Louise Levonian: *Oui*, there is. The budget provided \$110 million to the Mental Health Commission to support five demonstration projects focused on mental health and homelessness.

[Translation]

Ms. Johanne Deschamps: Deputy Minister, which indicator are you using to determine the priority of measures such as that one? I have a different opinion about the current financial situation of women in Quebec and Canada.

[English]

Mr. Robert Wright: It's important to step back and think about what the department's role is.

We have an important role, but our role is to support the government. We don't go away and think of what the perfect budget is and send up a bunch of material to government saying, "Here's the budget for the day." The government of the day sets its priorities in its Speech from the Throne. The minister is responsible for establishing the government's priorities on the way forward. The government meets with....

I don't want to eat too much into your time.

The Chair: Your time is over, but you can finish your answer.

Mr. Robert Wright: It's an important point.

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. We have a website to get ideas. So there's a very broad outreach: what are the ideas; what do people want him to do on budget? There's always far more than we can do.

The department also has some ideas on things that make sense in the current economic circumstance, but really it's a much broader outreach. When those ideas are rolled up and the minister is trying to decide what he can make progress on, what we do is provide our assessment of all of those. It's not as if we go away looking for ideas that meet a particular need on this and that, other than looking at the overall economic circumstance and at how we feel we must manage the macro-approach. The minister reaches out to his colleagues, but in this assessment process that we have in play, we make sure that the judgment he makes and that the government makes on their budget is an informed judgment about impacts on the gender-based analysis.

• (0850)

The Chair: Thank you.

We now go to Ms. Davidson.

Before I let you have the floor, I think you have all received the analysis of Budget 2008. Behind it is the consultation the Department of Finance undertook with women's groups. If you don't have this document, please let the clerk know. You should have had it electronically.

Go ahead, Ms. Davidson.

Mrs. Patricia Davidson (Sarnia—Lambton, CPC): Thank you, Madam Chair, and thank you, Deputy Minister, for appearing before us again today. Thank you to the other staff members as well.

We certainly appreciate your presence here. Hopefully we can answer some of the myriad questions before this committee.

I'm quite sure you've read the blues and have been following this issue. You are probably very well aware that in earlier meetings, witnesses before this committee have indicated that the finance committee is a key actor and contributor to the success of the implementation of gender budgeting. That's the first point I want to make.

However, several of these witnesses have also been critical about the work being done in the finance department, whether in fact it's not understood or whether in fact it's maybe not being done. Those are the types of issues that are extremely important for me to have cleared up this morning.

Witnesses have also said that the report from the finance committee certainly constitutes an important first step. I think everybody who has appeared before us has recognized that this has been a longstanding issue. Governments of all stripes have been working on this for years; we are making some progress, but I think the feeling is that there are issues that are not going far enough.

In your comment you stated that you feel we've come a long way over the last two years and that you look forward to continuing progress. First, how do you think you've gone over and beyond what the government required? That's my first question. Second, how will you accomplish further progress in this avenue?

Mr. Robert Wright: Thank you very much for the question.

I know there's more work we can do and I know it's important to be listening to people who identify new ways of getting it and working harder. I know that some colleagues behind me would like to say there are new approaches we should consider.

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.

It was a pretty soft start to the process in terms of what was committed on behalf of an important report from this committee. I think it was for all government departments to do gender-based analysis as well. I would say we have a comprehensive approach to it that is not done in every department. Part of it reflects the way we do business around the budget and part of it reflects the leadership from one of our branches that is able to jump into this analysis, so it fits into our budget process well.

We've done a comprehensive approach, Ms. Davidson. It was not called for and was not asked for by the government. That's how, in fact, we do business in terms of the budget analysis. We're not there yet, in terms of some of the branches and some of the initiatives. I think the chair had a question about some of these analyses having to be done on a qualitative basis, but I say that if you look objectively at what the government committed all departments to do in response to the work of this committee, we have gone well beyond that. I think it's still a work in progress, but we've shared with the committee, and will continue to share, benchmarks of that progress to inform your deliberations.

I know that my and Louise's contacts with Status of Women would say we are making some very important progress. We're also reaching out to other departments to let them know how we approach it and we're ready to continue to do that. It's one of the things we do.

• (0855)

Mrs. Patricia Davidson: Do you think the other departments are in a position to start doing a comprehensive approach to it in the same way you are? Are we that far yet? If we're not, what do we have to do to get that far?

My understanding is that it needs to be done in every single department. It needs to be a way of life, if you will, so that whenever a topic is approached, this needs to be done as an analysis on it. I understand that your comprehensive approach does it in Finance. What do we need to do to make sure it's done in every department? Do we need more training? Do we need legislation? What is it that's going to move this forward?

Mr. Robert Wright: First of all, we're really challenged in Finance by many things, but we also have an opportunity in our processes. The budget is a process—it's a machine between September and late February to get things done—so we approach things very comprehensively. I think by connecting this commitment to that process, it has helped us make a lot of progress. Other departments don't always approach things that way.

I know you had other witnesses from government who do have broad approaches, like the Privy Council Office, which is responsible for the machinery of government and the cabinet processes, and the Treasury Board Secretariat, which is responsible for the Treasury Board approval processes. They are looking at all departments when they come through the process to seek either policy approval in cabinet committees or financial and spending authority from the Treasury Board. It's a way for them to bring other departments along, because if you don't have the analysis done properly, wherever possible, it's harder to get the policy authority or the financial authority. I don't think you need to legislate that. I think you've given them the same inspiration you've given us. It's just a question of benchmarking progress towards that end.

Mrs. Patricia Davidson: Can you just tell me a little bit about the consultation process that your department went through with regard to gender budgeting?

Mr. Robert Wright: Again, we don't have a separate—

Mrs. Patricia Davidson: Oh, I'm sorry.

Mr. Robert Wright: It's an important question. We don't have a segmented effort, an analysis unit, on it, but as I mentioned, there is a very broad outreach for the minister on behalf of the government to reach out to all Canadians for ideas. To the extent that those ideas are on a list of issues for consideration, we will work with the departments involved, and we will use them as the primary analysis source on gender balance. We will inform them of our approach and our needs, and in that sense, to the extent a department is seeking funding or policy authority from within the budget, we'll try to bring them in to our approach to doing business, which I think is helpful, and we will continue to do that.

We only have about 500 analysts in the Department of Finance to cover the entire Government of Canada, so we work best when we're able to work in collaboration with departments. We would really expect some accountability to them for the analysis.

We will continue to broaden the base of interest in this analysis, and we require that, so I think it helps in terms of our own analysis.

The Chair: Thank you.

Being mindful of your time, I just want to follow up on what Ms. Davidson has asked. I think she expressed the frustration of this committee in trying to grapple with this gender budgeting issue. We will request that your department give us one comprehensive analysis of the benefits to women, and I think Madame Deschamps asked the same thing. For example, a tax-free savings account and how women who don't earn enough to pay taxes...or the low-income benefit...because we spend \$200 billion as a government and we just want to know which segment benefits: the poor, the rich, the ultra-rich? Who benefits? If we could have it as part of your comprehensive analysis later, I'll continue on with Ms. Mathysen.

Would you be able to do that for us?

● (0900)

Mr. Robert Wright: We've committed to put out our analysis of WITB. I will look at the tax-free savings account as well, if you wish.

The Chair: Thank you.

Ms. Mathysen, you have seven minutes.

Mrs. Irene Mathysen (London—Fanshawe, NDP): Thank you, Madam Chair, and thank you very much for being here.

I'm wondering, Mr. Wright, have you had GBA training? Have you, yourself, had gender-based analysis training?

Mr. Robert Wright: No.

Mrs. Irene Mathysen: Ahhhh.

Mr. Robert Wright: Oh, that sparked—

Voices: Oh, oh!

Mrs. Irene Mathysen: We in the committee are actually looking forward to having some, so we can have a sense of how this all works.

Mr. Robert Wright: Thank you. I needed that. I was feeling really awful until I knew you weren't trained as well.

Mrs. Irene Mathysen: I'm looking forward to it very much, because I think it will give us a much better sense of this process.

Ms. Levonian, you said there were elements of the 2008 budget that had helped the lives of women. You referenced affordable housing and the pilot project for the mentally ill, but in terms of that and the reality in my riding, there are discrepancies. For example, there are 4,000 families in my riding who don't have homes. That includes 635 children. So I can't see how this budget is having this macro-positive effect that has been discussed here.

Mr. Wright, you talked about accountability with other departments. Is there going to be a follow-up to the budget on the affordable housing piece to see if it's working and has done what it's supposed to do? We know there are 200,000 people in this country who are without homes, and very clearly the lack of real affordable housing has had a profound impact on people.

Mr. Robert Wright: That is a very important question, and I would say that spending has increased quite substantially over the last several years in the federal government. Spending was up over 6% last year. The government has put an important priority on fiscal balance and ensuring we have restored, expanded, and enhanced transfers to the provinces where we have shared priorities, such as social housing. Some very important and substantial increases to the transfers in the 2007 budget were maintained in the 2008 budget. Transfers to the provinces for shared priorities, which are key to the funding you've identified, now represent over 20% of the federal government spending.

So I think that's an important start to your question. I'll let Louise expand on it in a moment. I'll just make one other point.

I think it's really vital to see the fall economic statement and this budget in the context of the current global economic and financial market uncertainty. We're trying to structure the right circumstance to maintain the overall health of the Canadian economy. We had 15 years of uninterrupted growth and some huge progress. I think there are some important questions about the relative gains from that, but there have been really important gains for all members of society. It's especially important for those who would be most vulnerable in a downturn that we remain vigilant to that broader message.

So it's not just the individual budget initiatives we have to maintain. What we are preoccupied with now—and we have been for the last year—is how to maintain the progress we've made to protect all Canadians, and particularly the most vulnerable, from a downturn in our economic circumstance. That is an important overlay to what we're about. The transfers to the provinces for maintaining and expanding these vital programs are another important part. These were really complements to it.

I'll ask my colleague, Louise Levonian, to expand on that program.

Mrs. Louise Levonian: The government has made progress on the affordable housing issue. I don't think it's a big issue. It will take time to chip away at that problem, but the government has taken steps. I can outline certain things they have done.

There has been a \$1.4 billion transfer to the provinces to help address short-term pressures with respect to affordable housing. They put \$270 million in new funding over two years to support the homelessness partnership strategy. They put \$256 million toward a two-year extension of the Canada Mortgage and Housing Corporation's suite of renovation programs for low-income Canadians, including aboriginal peoples. I mentioned the \$110 million in the 2008 budget for the Mental Health Commission.

● (0905)

Mrs. Irene Mathysen: It seems a bit disparate. I would like to have seen something more holistic.

I want to get back to some of the things we heard from the economist. Professor Kathleen Lahey noted the term “proportionately larger reductions” in her critique of the Department of Finance gender analysis of tax measures in Budget 2007. It's used frequently in the GBA. But the concern is that this concept hides the fact that tax benefits in real dollars amount to substantially less for women than for men when you start to talk about real dollars. When it gets to

trying to manage and be economically viable, it's the real dollars that count.

Could you explain why the term was used and the rationale for it?

Mr. Robert Wright: I think both things count. Real dollars count, but in terms of benefiting Canadians, the relative impact of an initiative is really perhaps even more important than the absolute amount.

In fact, we've published in our latest budget—which we will make available to the committee—a chart on page 91 that compares the overall impact of tax relief. Again, the reality is that for people who don't pay taxes, tax relief is not going to help them directly. For example, the decision to maintain the GST credit at its current level was a very important discrete initiative. Instead of reducing it proportional to the reduction in the GST from 7% to 5%, that provides an extra \$1.1 billion a year, which is a very large initiative in our current circumstance, for people who don't pay taxes. There are some other programming changes and credits that apply regardless of tax.

But in terms of the tax relief, the lowest bracket of taxpayers pay 11% of the total tax take in Canada, and they have received 29% of the tax relief. So it's a very substantial tilt towards that lowest bracket. The second-lowest bracket pays 36% of the taxes collected by the government, and they have received cumulatively, to date, from the government, 47% of the overall tax reduction.

The highest two brackets have received substantially less than their contribution to it. So that's a relative measure, and what it says is that although there has been \$200 billion in tax relief, about \$140 billion of that for individual tax relief, the tax regime overall is more progressive than it was before. That's a very important policy outcome, and I think it's something we should keep tracking.

There's still a strong interest in some competitive means to ensure we have a broad-based set of tax relief, but the overall impact of tax relief is quite substantially to enhance the progressivity of the taxes.

The Chair: Thank you, Deputy.

Ms. Neville, for five minutes.

Hon. Anita Neville (Winnipeg South Centre, Lib.): Thank you very much for being here, and thank you very much for answering the questions.

I have a number of questions, but I'm a little troubled by your last comment, Mr. Wright, and I'm wondering if you have the materials to substantiate your comments. I would be very interested in seeing those figures, that analysis, and I'm sure my colleagues would as well. It would be very helpful.

So many questions. In your opening remarks, and I apologize for being late—the buses were slow this morning—you said it's not always easy to calculate how policies affect women. Yet you have access, we've been told, to tax returns, and certainly Statistics Canada information. So I wonder about that.

Then, in the analysis you did here on cutting the GST to 5%, you said that 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. Again, I'd like to see the information that is based on, because we know that low-income women, often supporting families, spend a disproportionate amount of their income on food and shelter. So I'm not quite sure how the GST cut benefits low-income women, and I would appreciate getting some information.

The other comment we've heard from those who have come before us is that we have to do away with the traditional gender stereotyping with which we approach a number of policy issues, whatever they are. In your review of policy issues, are you in fact trying to be conscious of the traditional gender stereotyping when you are making assumptions, and ultimately conclusions, on policy initiatives?

Hon. Maria Minna: You're not leaving time for answers.

● (0910)

The Chair: This will have to be your last question.

Hon. Anita Neville: Okay.

I understand that yours is a support role to government, but when you provide the analysis on how something impacts women, is your advice taken?

I have a lot more questions.

Mr. Robert Wright: Thank you. That is a lot of questions.

First of all, I'm sorry if I've troubled you with my response, but we will give you the analysis. There is a very thorough analysis that looks at the relative impact of the tax cuts on the personal side, which does show this. And not to be troubled, I think it's a good story.

Turning to the second question you had, as to whether it is hard to study, when I was making that reference I was perhaps responding to what efforts in the government as a whole are looking at the analysis. We do the analysis, and I think in some departments perhaps their structures are a little different and the types of issues they have coming are a little harder.

But you're absolutely right: on the tax side, we have the data; on the tax side we have an outstanding assessment, and it's very clear every time. Broadening it is an issue, but we're working on that. So I think again it's a good story.

You had a couple of other questions concerning our influence on things. If it were that influential, I'd be asking the questions. I have

an opportunity to give advice, but really the government and the minister have an agenda that goes broader than just the department. We're there to support the government. This analysis does support the government, so I feel good about that, and I think the minister appreciates the progress we're making as well.

The Chair: Thank you.

Because we are cognizant of your time, we will submit to you written questions for written responses, just in case we do not get to them.

Mr. Stanton, you have five minutes.

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

Welcome this morning. I too apologize for being somewhat late this morning.

As you gathered, this has been a rather rigorous study that the committee has been undertaking. I was quite interested, Mr. Wright, in some of your description of the competing considerations the department has to consider.

As a point of background, how long have you been in this or a similar capacity in Finance or in other departments of the Government of Canada?

Mr. Robert Wright: I've been in the government for 34 years and I've been of deputy minister rank for 19 years, but I've only been in the department for two years as deputy minister. I was there as a director 20 years ago.

Mr. Bruce Stanton: So you've been around for a while and have seen how the process of this decision-making works at the departmental level, and certainly now in Finance.

Can you give us a little bit more of your view of how...? You made reference to the fact that the GBA is one of the tools that is used to help analyze and put this information together, but ultimately ministers have to make some decisions and have to consider those myriad considerations. What does the department do—and I'm talking in general here, not just about our current government, but concerning governments in general—to help ministers navigate those difficult waters?

● (0915)

Mr. Robert Wright: Stepping back—and although I haven't gone over this in detail, I'm sure my colleagues from the Privy Council Office and Treasury Board would have reinforced the same point—the 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. That's why, when we began to pilot with it, we decided to introduce it into the comprehensive budget assessment process. And that's been a key to the substantial progress that I believe we've made.

But clearly our role is to provide advice so that there is informed choice by those elected to make the decisions, and that's a vital part of what it's about. The Department of Finance doesn't have a hidden agenda, although it's occasionally helpful for people to think we do. We have a minister who is leading the department in terms of representing the government's agenda. So it's not even the Minister of Finance's budget; it's the government's budget.

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 neutral, non-partisan advice based on the facts. That's what I see in government, and it's what I'm proudest of, in being a public servant. This is one element that I would say fits well into that body of informed advice.

Mr. Bruce Stanton: That process essentially happens in all of the departments, as we've learned through the course of this study. Those suggestions come together and ultimately feed into the budget process.

Mr. Robert Wright: Right, and I think the direction from this committee in 2005 and 2006, and the response from the government... It wasn't the Department of Finance doing this; it was all of government broadening gender-based analysis. I think the key to making sure there's continued progress by all... We will do our part—we work with other departments—but in terms of the processes that go through cabinet committee authority, the Privy Council Office has indicated what they do to make sure there's appropriate analysis, and the Treasury Board makes sure there's appropriate analysis. So it's not just the budget authorities; it's any new policy priority that comes up through the policy committee process or the spending authority process.

That's something that may have come up a little before your arrival.

The Chair: For the last question, Madame Demers.

[*Translation*]

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

Deputy Minister, ladies, good morning.

Please don't think that what I'm about to say is a personal attack on you, but your statement on the sales tax leaves me very skeptical as well. I have difficulty understanding why someone who purchases a Mercedes would benefit less from the sales tax cut than someone purchasing a bicycle. I find this very hard to understand.

The United Nations' inspector came to Canada, recently, to assess the situation of the homeless. Here too, I have difficulty understanding when you talk about social housing, Ms. Levonian. In Alberta, a very rich province, thousands of people currently live in tents, particularly in Edmonton. We saw this. No one is talking about it. It is a terrible situation. One million children are going hungry in Canada. Yet, we are not investing in social programs.

During the 1950s, in the Scandinavian countries, the situation was as difficult, Mr. Wright. You alluded to this a little earlier as well as to a period of uncertainty. Yet, those countries decided to invest in social programs instead of investing in healthy companies such as the oil and gas companies. Those countries thought that investing in people was more profitable in the long run than investing in something that was already working. Today, they are much more

successful than we are. The people there are much more productive and happier. Those countries are wealthier, while we are becoming increasingly poor.

I don't understand how the government operates. I haven't been in the government, in Parliament, for very long, I have only been here for four years. However, since my arrival, I have been asking questions about the government's real role. When there is an agenda, no matter who the champions in the different departments are, no progress whatsoever can be made. They have no influence on decisions. You say so yourselves. Although you provide informed advice to the different ministers in the development of their budgets, your influence is unfortunately quite small.

For example, the tax-free savings account does absolutely nothing for those who have no money and is very profitable for people who are already rich who will put money into a savings account without having to pay taxes. We won't have access to that money for social programs.

Enlighten me, please. I am confused. I don't understand this at all. Hog producers have just been given another \$50 million. I'm happy for the hog producers, but that makes a total of \$100 million. They are getting \$225 a head, which is four times the market price. At the very least, those hogs, that are going to the slaughterhouse, could have been given to children who are starving. But no, those hogs will be slaughtered and will feed other hogs. I fail to understand this. Enlighten me, please.

Pardon me, I get angry when I see things like this. I get very upset to see that children are being left to live in poverty, left to suffer, and entire families are being left on the streets. It's not just indigents or alcoholics in the streets; entire families with children also live in the streets. These people are working but they don't earn enough to pay rent.

● (0920)

[*English*]

The Chair: Madame Demers—

[*Translation*]

Ms. Nicole Demers: Pardon me, Madam Chair.

[*English*]

The Chair: He won't have time to answer your question.

[*Translation*]

Ms. Nicole Demers: No matter, Madam Chair, I said what I thought. Thank you, Madam Chair.

Excuse me.

[*English*]

The Chair: It's okay.

Mr. Wright.

[*Translation*]

Mr. Robert Wright: It's always important to see what progress we've made and to remain aware of the important issues. I want to thank you for your speech and your passion.

[English]

I think you're in a position where passion makes a difference. As a Canadian, I'm really proud of the progress we've made over the last 10 years, from one government to the other—as Canadians. We've made tremendous progress: the national child benefit, the huge progress on child poverty.... But there's more work to be done; I recognize that. What I'm talking about now in terms of the gender-based analysis is that I think it will inform choices that are made.

I think as well, though, it's important to look at the overall progress that's been made in the economy for the last 10 or 15 years. Why are we preoccupied with the overall investment climate and growth in employment? It's because it has benefited.... More and more Canadians are getting into the workforce. On the GST, there's the fact that we've maintained the GST credit. It's worth \$1.1 billion a year.

I know there's more we can do, and I guess it's your role and this committee's role to help identify that, and it's our role to make sure it's administered as effectively as possible. I would just urge you to apply the passion to the cutting edge, but remember that at the broad base, we have made progress—very important progress.

Right now, what we're preoccupied with is safeguarding the overall climate for those who are now engaged in the economy.

Whitby as well is a very interesting case study for you to examine, because again it helps more people be part....

We have a very interesting change in our demographics in this country that's going to create more opportunities over the years ahead, and we want to prepare all Canadians for that process.

Thank you.

The Chair: Thank you very much.

As you can see, there are lots of questions we want to ask, and we will send those as written submissions to your department. We hope you will be able to answer those.

I know you have to run to a cabinet meeting, so you might as well rush. Thank you so much for being here. Take care.

The meeting will be suspended for one minute while we change witnesses.

• _____ (Pause) _____

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• (0925)

The Chair: The meeting is resuming.

Ms. Minna, you asked to make a statement. Go ahead and make a statement.

Hon. Maria Minna: I just want to say, Madam Chair, that given the enormity of this topic we are trying to address, I was disappointed that we only had one hour with the Deputy Minister of Finance this morning. I understand he has a busy schedule, but I know they can also accommodate if they choose to.

I wanted to say that because I didn't have a chance to come back. There were a few things I wanted to challenge. I know Mr. Pearson

didn't get to ask a question at all, like some other members around the table, and given the topic and the amount of time we've spent on this issue, I would have appreciated the deputy minister's giving us the proper two-hour time.

The Chair: And that's exactly what I told the clerks, that two hours would have been perfect. But deputy ministers have to go to cabinet meetings, and that's why we accommodated him, for 8:30.

I think collectively, as a committee, we know what we want to say in the report. We have come to a point where we have enough material, and we will hear from our witnesses now. We have told the deputy minister that we'll give him written questions for which we want answers, so if there are any questions that are really frustrating you, and if, after we have heard from our witnesses here, there are things that are still up in the air, we can ask for specific answers.

With that, I welcome Professor Lahey, Armine Yalnizyan, and Nancy Peckford back to our committee.

I'm sure you're going to have many interesting things to say to us. You have been given the 2008 analysis just now—or was it submitted to you earlier?

Who would like to go first?

Professor Lahey.

Professor Kathleen Lahey (Institute of Women's Studies, Queen's University): Thank you. I would like to congratulate you on the tremendous amount of information that is now on the record, compared to, let's say, a year ago. What is happening in this committee is truly historic.

I would like to make some brief comments. Obviously there are so many issues now on the table that it would take the report to canvass all of them in detail.

Just by way of underscoring, there is still a real disconnect in the kind of terminology that's being used in the conversation that is going back and forth between the Department of Finance and this committee.

I think the committee is, unfortunately, being expected to bear the burden of finding a terminology that will work for both sides. I want to use the comments that were made just a few minutes ago by the deputy minister in relation to the impact of the GST cut and the credit, to clarify how this disconnect is being perpetrated.

The GST cut obviously reduced the tax burden on spending, differentially, for people with different incomes, and it is true that in terms of actual dollars, people with high and mid-high incomes are the greatest beneficiaries of this cut.

What the Department of Finance is now submitting is that there's a hidden bonus for low-income taxpayers in the form of the government deciding to not cut the amount of the GST credit to reflect the now new 5% rate of the GST, because the government is saying that it could have reduced the amount of the GST credit by two-sevenths, essentially, to take it down closer to \$200 per year per person, if it had wanted to, but it didn't. Therefore, it has inferentially created a new tax benefit for people in the form of this aggregate \$1.1 billion, which it is saying has now left new money with low-income people.

I'd like to just unpack that a little bit and show how the disconnect is working here. The current GST tax credit is, I believe, \$247 for a single individual. If you think it through, at the current 5% GST rate, what that means is that a person who has a very low income does not pay any GST on their first \$4,750 worth of spending. It's a tax shelter for that GST. They get it in the form of a cheque every quarter, so they've then pre-paid that GST that they will have to pay out at the rate of 5%.

What the Department of Finance analysis is saying is that they could have reduced that, because that \$247 used to shelter the amount of spending that could be done with the 7% and then the 6% GST tax.

Now, my perception of that is that this is no tax benefit; it's just the status quo. Nothing new has gone to low-income people. It represents a very tiny, if you like, de facto increase in the amount of GST taxable spending that an individual can do. But the important message is that because the Mercedes versus bicycle contrast is still so dramatic, it's not enough.

A gender-based analysis would ask what a person has to spend to subsist, to just exist in this culture. The answer is I don't know anyone who can exist on \$4,750 a year. It takes more money. The GST credit should have been increased to reflect the realities of the impact of that tax on low spending.

So that just illustrates how they're saying, "We've given a lot", and a gender-based analysis would say, "You've given nothing more, and you're still not addressing the real problem." That's an example.

I'd like to make one more comment, which is that there is a pervasive pattern of differences in the approach to the gender-based analysis being used by the Department of Finance versus the approach that is universally understood by international agencies such as the UN, by other countries, by many of the countries in the EU, and all around the globe, which understand what appropriate gender-based analysis should be.

• (0930)

What the Department of Finance is doing is not consistent with what has been accepted. There are five or six consistent themes that run through what they are doing. For example, in the most recent gender analysis of Budget 2008, they are not looking at the impact of the RESP and the RDSP accounts on adult taxpayers at all. They're speculating into the future and saying we think the beneficiaries will probably be equally boys and girls, young women and young men, and that therefore it's gender equal. So they're not looking at the correct taxpayers, if you like, in some situations.

There is a consistent ignoring of the fact that now 40.4% of all women in Canada are so poor, according to the most recent information out of the Department of Finance, that they do not have any tax liability at all. This factor is not being taken into consideration in the tax analysis of the items they're reporting on. There is a real lack of transparency.

The description was given of the tax-free savings account—in the testimony that was given, I believe, last week—as tending to benefit the bottom range of tax filers, etc., with three-quarters of the benefits going to those in the bottom two tax brackets. This is not a sustainable submission, simply because Statistics Canada itself has

documented repeatedly the fact that the bottom two or three quintiles of family income in Canada are in a net debt position year after year. They have no capacity to save whatsoever.

• (0935)

The Chair: Ms. Lahey, I'll stop you for a minute. Mr. Stanton has a point of order.

Mr. Bruce Stanton: Pardon me. I don't want to interrupt. It's just a question, Madam Chair.

We have about 30 minutes, and I wonder if the presentation times will be 10 minutes each or if we will be afforded time for some questions.

The Chair: According to the schedule we have been given, I thought they were only doing presentations, but if you want Q and A, then I'll ask Ms. Lahey to wrap up. Then we'll give five minutes to each of you. That's fair enough. You will—

Mr. Bruce Stanton: I might have missed that point in the agenda. My apologies, Madam Chair, and to—

The Chair: It's on the agenda. But if you want Q and A—I thought they were only doing presentations. That's what we had asked them—

Mr. Bruce Stanton: That's fine.

The Chair: Is that agreeable to everyone?

Mr. Bruce Stanton: Perfectly, thank you.

The Chair: Then continue, because the 30 minutes are yours. Go ahead.

Prof. Kathleen Lahey: Okay. I'll just finish the point I was making in relation to the tax-free savings accounts, because in addition to the Statistics Canada data that is available to the Department of Finance, there is, of course, also the data from the tax returns themselves, income statistics from the Canada Revenue Agency.

It's very clear there that with the RRSPs, which have given tax returns or tax refunds to people to motivate them or give them an incentive to put money into tax-supported savings, that women have far less financial capacity to save.

The tax-free savings accounts are going to be out of the reach of most of the lowest-income people in Canada, and there is virtually no benefit to them whatsoever. I would like to actually warn this committee that the claim that the tax-free savings accounts are a special boon to low-income people is a deliberate policy choice on the part of the proponents of this account to draw attention away from the fact that it is probably the very biggest tax benefit that has been produced to benefit high-income taxpayers and mid-high-income taxpayers for a long time.

This introduces the principle of consumption taxation as opposed to income taxation. It's inherently biased in favour of people who are able to save money and who don't have to spend all of their money. Countries all around the world have flirted with the consumption tax as the new base and have repeatedly backed away from it on the basis that it drives the gap between high income and low income further apart than income taxation does.

The TFSA is a vehicle designed to introduce consumption taxation for the benefit of high-income people in Canada. It is not going to benefit women in Canada.

Thank you.

The Chair: Thank you.

We'll go to Armine.

Ms. Armine Yalnizyan (Senior Economist, Canadian Centre for Policy Alternatives): Thanks, Madam Chair.

I just want to say, listening to the deputy minister and to the questions this committee has posed, what an honour it is to be part of this process. I really think this committee has urged Finance to do things in the last few years that it would not have otherwise done. I think that moves Canada in the right direction. It truly is an honour to be part of this process.

I don't want to actually do an analysis at this moment. I want to ask the committee how we can best be of help at this stage in the work you're doing. I've said in previous submissions what I think you need to do. You need to have a good process, which you are urging. You need to have good measurements for defining progress in achieving, not even better equality, but a reduction in the vulnerability of women, which surely is the acid test of any good public policy. It's not just the vulnerability of women either; it's the vulnerability of people.

The reduction of vulnerability is equivalent to enhancing equality, and I would urge you to consider that. When you're told that the system is more progressive and that these measures are actually helping the poorest the most, I would ask for substantiation of those points. Surely the role of government is not to make things better for those who already have it the best. That's the acid test.

If you are insisting on better processes, insisting on better measures of progress in reducing vulnerability, and insisting on substantiation of the impact of government initiatives, not just for the vulnerable but the entire package, as has been declared—there's about \$200 billion in spending and \$140 billion in tax reduction measures—please don't focus just on the tax side. How we spend is perhaps more important for women and the vulnerable. It is more difficult to do, guaranteed, but you've just been invoked by the

deputy minister to stay on the cutting edge. Use your passion to urge better mechanisms of analysis to stay on the cutting edge of where government action can make a difference.

In light of all that, in light of what I have said previously and what my colleagues have said, I guess I would use my time to ask how we can best be of service to you. What is the most important thing we can do?

• (0940)

The Chair: Thank you. That will give the committee some time to think about how they can best utilize you.

Nancy, we'll go next to you.

Ms. Nancy Peckford (Director of Programs, Canadian Feminist Alliance for International Action): I think my comments really echo many of Kathleen's in terms of what I see as a profound disconnect regarding why we do gender-based analysis and the origins for which GBA was initially introduced. I think the finance department, despite its best efforts—and we commend it; we applaud that it's going where it hasn't gone before, and it's doing that with the best of intentions.

From hearing the deputy minister's testimony and from listening to the gender champion's testimony some weeks ago, I have come to the conclusion that I'm not even clear that the finance department is the best equipped to in fact define the performance indicators on which its own GBA should be generated. It's not obvious to me that it actually understands the context for which GBA should be done.

So I'll just take a couple of minutes to give you my quick read, not of this morning's analysis but of how we can, or how you can as a committee, breathe life into gender-based analysis in ways that I think would accomplish the goals.

Gender-based analysis, as I've said before, 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. That's really, I think, what we're trying to get at when we look at the effects of a budget, and I think the GBA the finance department has done hasn't really reflected that. I don't think it has been able to fully recognize the inequalities or the economic realities that most women in Canada continue to confront. That, I think, is presenting a major barrier to the quality and the nature of the analysis that is being done.

I would remind the committee that when the Beijing Platform for Action was adopted globally and the federal plan for gender equality was introduced in 1995, it was asked of all departments to conduct a gender-based analysis. It actually wasn't until 10 years later that the Department of Finance was held to account on GBA, and it was as a consequence of the many activities at this committee and some work by some of the people you see here that in fact the minister of the time committed to begin a process of GBA. So we had a very flawed GBA framework from the beginning because certain departments entirely opted out for many years.

But to go back to the Beijing Platform for Action, Canada's federal plan for gender equality recognized systemic discrimination. It recognized Canada's legal framework for equality, which included the Charter of Rights and Freedoms and the UN Convention on the Elimination of All Forms of Discrimination Against Women as two key tenets by which we understood our obligations to women and women's equality. And in some ways, I think it's sadly the writing-out of women's equality that has made many GBA processes—and not only in the finance department—very challenging, because I think policy analysts, departments, ministers, and deputy ministers are coming to the table with very different understandings of our obligations to address women's inequality. I think that's part of the flaw in terms of GBA.

I agree with Kathleen. I don't think they're doing good GBA, and I think if you measured it against the global standard it would not pass, and that's despite their best efforts. I have great confidence that they can improve those efforts, but I have to tell you that I think a couple of things would have to happen, given what I understand about GBA at the finance department.

It has insisted it's only doing GBA on structural versus macroeconomic policies. 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.

Further, as I understand it, its gender champion is located in the tax policy unit. She insisted on that when she was here before you. As a consequence, I cannot understand how she could be well equipped to implement a comprehensive plan across the department for GBA if she's located in the tax policy unit and her expertise is largely grounded there. When she was here, she told you she couldn't answer very basic questions on other aspects of the finance department's activities.

● (0945)

So I would suggest to you that their gender champion, at this point, is mislocated. I think we need a different kind of gender champion at the finance department, one who can understand and has purview over the entire department's operations.

The other thing the finance department said to you was that they have decided to equip the policy officers who do the development for policy initiatives of the budget with the GBA tools. I would suggest that such a conflation is not helpful, that having people who have been working in the finance department for many years on very narrow and complex constructs around tax and expenditure are not your best people to be doing GBA. That's how the finance department has structured its GBA, according to the testimony they're giving you.

I actually believe that the 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.

I think what we know is that successful GBA leverages pre-existing expertise that often is not the purview of particular policy bureaucrats, administrators, or what have you.

Finally, what I'll say, so that you do have time to ask some questions, is that I think the GBA currently done lacks context and it lacks clear objectives. I have not heard that there are clear performance indicators by which the finance department's GBA is being done. I would suggest to this committee—and I think I've changed my mind a little bit—that I don't think the finance department has the capacity to define its own performance indicators in this instance. I think the budget is such an integral policy tool that those indicators have to be set outside of that department. They can be set outside the department with your assistance as parliamentarians, with the assistance of Treasury Board, with the assistance of Privy Council Office, but I do not think the finance department currently has the expertise. If they set up a GBA unit, then maybe we could proceed differently, but I think at this juncture the finance department is very ill equipped to do that.

I'll leave it there. I want to say that I really respect the work you are doing. It's incredible work. You are going where many people—parliamentarians, civil society groups or others—have not gone to date, and we really appreciate the very comprehensive approach you're taking.

The Chair: Thank you very much.

I'd like to say goodbye to the German delegation.

Have a wonderful trip, and I hope you enjoyed this. Thank you.

I'm going to keep it to three to four minutes so that you have some time around the table.

Mr. Pearson.

● (0950)

Mr. Glen Pearson (London North Centre, Lib.): I'll be brief. I'll express my frustration again at the whole process. I sometimes think it's different languages. We've heard this morning from the Department of Finance that actually the gender gap is narrowing the wage gap, and you said it was actually expanding, especially among professional women who are university educated.

It's just my sense—and I'm trying to be as brief as I can—that we need to build a better model. I've said that before. To me the model is flawed. I think everybody means well in this committee, in the civil service, and among the civil society groups that are coming in and speaking to us, but we're speaking the wrong language.

I would like to ask, if we were to do a good robust GBA analysis, who would you suggest, Ms. Yalnizyan, would be the ones we'd bring together to build that model, to make it work? The present one is not functioning, in my opinion, from what I can see, despite all best efforts.

Ms. Armine Yalnizyan: That's an awesome question. I would go back to my original point, which is that you need to know what it is you want to achieve. You need to have a process in place. Then you pick the people you think are going to help you get there. I think you're working on all three of those things at the same time. But I don't think this committee is there yet.

In my very first submission to you I said to pick three priorities. As a committee you work extremely well. As a committee, pick three priorities you want to see some progress on. Just pick three. Make them doable, and make progress on how you would advance those three things that you believe are good indicators of advancing gender equality or of reducing the vulnerability of women. Pick the way you want to look at them. These would be three elements of an action plan that you would like to see progress on.

By starting with knowing where you want to go, you can actually guess about the process to get there. In the abstract, I think a GBA, a gender budget analysis, could be anything. You could fill that envelope with anything.

So use your remarkable ability to work together to say that this would be important, that if we made a difference here, we could actually say that government made a difference for the first time in 10 years. Pick your target, name your process, and then start filling in the blanks on how you get there.

As I have said to you before, taxes are one side of it. I couldn't agree more with the analysis that has happened at this end of the table on repeated occasions. Insist on making sure that whatever tax analysis is done includes all Canadians: men and women, taxpayers and non-taxpayers. You have to see what the incidence of benefits is for every measure.

But taxes are not all of it, and the benefit side is very challenging. To assess the impact.... 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. You can't just say....

You know, there was a statement made by the deputy minister that the changes that have taken place in the tax system—I presume he meant in the last two years, because he was referring to this government's period—have made the tax system more progressive.

We know the OECD believes that the progressivity of the tax system on the personal income tax side has declined. So there's a disconnect there, and not just between you and Finance.

Their job, he said over and over again, is to support the finance minister. I respect that, and I understand that, but your job, as parliamentarians, is to make sure that the evidence is marshalled to substantiate those fairly strong statements, which I don't think can be supported.

The Chair: Professor Lahey, did you want to respond?

Prof. Kathleen Lahey: Yes, I'd like to just add a couple of points.

First of all, I know this has ended up being an exercise very heavily focused on taxes, not spending. I'm not too sure how that

happened, but I would like to just emphasize that as somebody who compulsively monitors what everybody else is doing on gender analysis of tax law, Canada has now, with the work of this committee, sort of burst into the forefront internationally—because that is usually the last thing to get looked at. Part of what has happened here in Canada is that so much of what this government and the government before it had been doing was sort of tied into or interwoven with the tax system that it has played I think a very important role.

So the work this committee has done in bringing this to the surface is absolutely stunning. I would say that this committee can, because of its structure and because it has continuity from year to year, pick as perhaps one of its three priorities—taking Armine's suggestion—producing its own gender analysis or its own gender budget, after the fact, unfortunately, at this point. Publish it as a document. Put it out there. Make it available. It will, I believe, become a touchstone for departments in future governments and for civil society groups that wish to address one or more points. There is a wealth of information now in the minutes of these hearings and in the various submissions you have gotten from an absolutely stunning array of experts from so many different facets of this very complex process.

With the material that is available, I think it is now possible, as a concrete, achievable goal, for you to produce some degree of gender budget or gender analysis of, let's say, the 2006, 2007, and 2008 budgets. Then maybe commit as a committee to keep updating it each year. If the committee can't quickly train the Department of Finance or induce them to develop the contextualized, purpose-driven gender analysis that is required, then this committee now has the capacity to do it.

•(0955)

The Chair: Thank you.

Madame Deschamps.

[*Translation*]

Ms. Johanne Deschamps: I don't have a question to ask, Madam Chair, but I want to thank the three witnesses who have come here today.

We have called you before the committee on numerous occasions. You have clarified things for me a great deal. With regard to what you said earlier, Ms. Peckford, would it be possible to get this in writing since you defined it so well? It's important for the committee to take note of this. Based on that, we will have an even better vision of what gender-based analysis can do.

It is somewhat of a contrast to meet with you after meeting with the deputy minister of finance. We heard testimony about what's happening inside the box, but thanks to the vision that you have brought, we have a broader picture of what society is currently experiencing.

Based on the testimony by the deputy minister and your testimony, I see that we are very dependent on the government's priorities. That's what the deputy minister told us.

Ms. Peckford, would you like to add something to this?

[English]

Ms. Nancy Peckford: I understand the degree to which the ultimate policy decisions are being made by government. I think we all get that.

The challenge here is that the analysis is not elaborate enough to even identify the potholes, the gaps. So it's fair enough. I think we all understand the parliamentary system. We get that the government of the day creates the budget. But you do not have sufficient supporting analysis.

When they say they want to provide the informed analysis so that their ministers can make the best decisions based upon their priorities, we get it. But I'm telling you, the depth of the analysis is not there, nor is a reflection of Canada's internal and external obligations to remedying women's inequality. That's the first point.

The second point, in response to Glen—I was mulling over your question—is that I do think, and you're all exploring this, you need an accountability mechanism outside of the finance department—outside of all departments, but in this instance we're talking about Finance.

Again, given that you've had the Auditor General here, you're exploring a couple of options around an independent commissioner, an equality commissioner within the AG's office. I think it's incumbent upon you to pursue one of those, and you're well positioned to do that.

The Chair: Thank you.

Ms. Grewal.

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

Thank you very much for once again appearing before our committee.

Ms. Peckford, would it be possible for you to describe to the committee how the process of gender-based analysis is conducted in the Department of Finance?

Ms. Nancy Peckford: No, because I don't believe we actually understand it well or that they have outlined their process. What I've tried to remind the committee of is that Status of Women Canada, in its GBA training, has outlined a process, which helps encourage departments to declare ways forward based upon fairly focused goals. Sadly, at this point, I don't think the finance department has done that or has received the appropriate direction in order to do that well.

I don't believe there is a process. And I had a hard time believing it was terribly comprehensive when they were describing it as such. Maybe it's because they see GBA occupying a different kind of space than what we might.

•(1000)

Mrs. Nina Grewal: The rest of my time is for Mr. Stanton.

Thank you.

The Chair: Mr. Stanton.

Mr. Bruce Stanton: I concur with other committee members, by the way, that you've made a very substantive contribution to our

study on this. I think there is a tremendous volume of information that has to be.... But it is a way forward. The culmination of all that is extremely helpful.

There's one consideration that I can't get my head away from right now, and that is this notion that while we admit that any government has to consider multiple layers when they look at budget considerations and policy considerations, addressing gender equality is one of those considerations. When you fit that into the mix.... And there are other things. For example, the deputy minister mentioned that you have world economic pressures that come to bear—housing and geographic issues that come up. So they're faced with all of that, and they have to fit gender equality into the mix.

Insofar as the budget is designed to try to address bits and pieces of all of that, aren't we kind of setting ourselves up for the likelihood that when it's all said and done, we're not going to get as far as we would have liked to in terms of addressing gender equality?

The Chair: Who's going first?

Prof. Kathleen Lahey: We all want to respond, but Armine has first dibs.

Ms. Armine Yalnizyan: I think you've actually put your finger on what makes it difficult to mainstream this, which has been the language used for why you do GBA.

But I want you to think about gender budget analysis not as a special interest group but as a way that you examine the distribution of incomes, purchasing power, and the ability to participate.

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.

What we know from external evidence is that the really big hydraulic of the story is that government policy has actually redistributed incomes increasingly in favour of those who are already affluent. The market has done a very fine job of that on its own. Governments used to counteract that, but they have not been doing so in the last 10 years, because of two forces, one being the cutting back of spending, which really does support low-income households. By this I refer to home care, to affordable housing, and to the fact that child care has not expanded. And there's public transit and infrastructure. I can go through the list, and you know the list. But spending has not kept up with the needs of communities, of individuals, of households, and of women.

On the taxation side, there's been a redistribution of the gains of tax policy towards those at the top end—seen only if you pay attention to distribution as a part of your GBA and if you don't do your GBA analysis as Finance has done theirs, asking how many women and men have gained. Instead, you would actually ask, how many women and how many men in what income brackets have gained? Do the people who are of such low incomes that they don't pay personal income tax get any benefit from it? Then you start lifting the veil here on what's going on.

Given that every economy in the advanced industrialized world needs consumer spending to motor along, the strength of consumer spending in our economy has allowed it to sail through three events that could have been recession-producing. The lower your income, the more your marginal propensity to consume. If you let affordable housing issues continue the way they are, without intervening, people's budgets will become even more chewed up by housing costs, leaving their disposable cash smaller and smaller over time. If you want people to spend in order to save the economy from sliding into a downturn, you need to pay attention to what's happening in the bottom half of the income distribution—and more women are there than men.

So don't think of GBA as something that you're doing for women because you're nice, because you want women to be equal to men. It's a huge macroeconomic and distributional question. That's why I have said over and over again here that gender budget analysis without distributional analysis of the impact on income is useless. Don't bother going there. If you're not going to do that, don't do it at all, because the analysis is telling you something about the distribution of opportunity economically and in terms of income, and it's going to tell you something about how sustainable economic growth will be in the next five to ten years. So it's a big macro picture.

•(1005)

The Chair: I know that all of you want to answer, so I'm going to be cognizant of the time. Could you keep it brief?

Go ahead.

Prof. Kathleen Lahey: Okay. I will really try to keep this brief.

My answer to your question is that some important tools have to be developed and be put into place and be used assiduously in order to be able to produce the outcome that you believe can be generated through this process.

In the April 1 submissions—which I believe were translated and distributed to you some time last week, or yesterday—there was a long table slightly refocused to 2006 and 2007 only. That is the first cut a gender analysis would do of a budget to try to get a picture of what items in the budget were going to further undermine women's positions, what items were going to have no impact, and what items were possibly going to be beneficial. In that table I ended up identifying only two items that could genuinely benefit women. It's a huge amount of gender analysis right there, which, if done every year, could feed into a lot of detailed discussions that could take place.

The next cut is table 2 in that material, which I've redone in light of what the Department of Finance has specifically said the gender impact of the working income tax credit is. This table—marked as table 1 and dated with today's date—shows that as you get more detailed information, you get a much better idea as to how much a particular initiative can help or hurt women. We see that as the Department of Finance produced more data, it was actually forced to reveal that the working income tax credit is helping women less than the department was initially claiming it was.

It's a difficult process that requires having informed people driving it. But Armine is correct that it's designed to become mainstream, so

that you can increasingly have summary types of sheets, as you do with accounting records. I think if the mechanism is put into place, it will have long-term effects.

The Chair: I have committee business to attend to as well, so....

Ms. Mathysen.

Mrs. Irene Mathysen: Thank you, and thank you so much for being here.

I want to pick up on a couple of things.

I asked the deputy minister about his GBA training; he didn't have any. It seems to me that this is at the centre of things. We've talked about the fact that the civil service advises, but the policy direction comes from ministers and from the government.

Should ministers have GBA training? Do we need to have the minister here and to ask the questions we've been asking? We haven't had a whole lot of answers that help.

Ms. Armine Yalnizyan: Surely you don't want the GBA training we have seen evidence of here, so I wouldn't get your knickers in a knot about the fact that the deputy minister hasn't had GBA training.

I think what this committee is in the process of doing is talking about what good and effective gender budget analysis would look like; once you have that, then insist on everybody having it. But I wouldn't want my deputy minister spending a minute being trained on how to do this sort of stuff. I don't find it useful.

It is comprehensive—somebody spent a lot of time on it—but it's not answering the larger questions: are we making progress on gender equality; are we actually reducing the vulnerability of women; are we enhancing women's economic independence? This doesn't speak to any of that, not one line of it. So whereas people are doing what they were told to do—whereas they're doing more than what they were told to do, according to the deputy minister—I wouldn't want that kind of training as part of what we say we're doing.

Ms. Nancy Peckford: I think we have to separate the jobs of public servants and the jobs of ministers. Clearly, they are distinct. The reality is, the minister is not getting the benefit of the best analysis possible, because at this stage of the game, given our vantage point, they're not doing what we would expect them to do or what it would be reasonable for them to do. The framework within which they're doing it is woefully inadequate, in our view, given the overall goals of gender-based analysis.

•(1010)

The Chair: Thank you.

I am very cognizant of the time.

Armine, you asked us a very specific question: how can we use you? If you look at all the things we were being inundated with, the fact is that they couldn't do a macro analysis. But if we as a country are giving the third world aid to eliminate poverty, AIDS, etc., why can't we do the same here? It's incongruous that if we're going to ask for gender-based analysis of that money, we can't do it here. Why?

I think what we need from you is to help us through this bafflegab. There is too much bafflegab being thrown at us. Even when we're trying to get it, we're mindful that the bureaucrats have to do their job. They have to meet the needs of—and he kept on saying it—“the government's priorities”. But if we're going to focus on gender-based budgeting or gender budgeting or gender analysis, you need to help us from a technical perspective.

All of us are committed. I think we all understand that we want to eliminate poverty; we want a return on investment from our taxes, and the return on investment of \$200 billion is not there. But we don't know how to look at it as a holistic picture.

He gave the answer; I think the answer you got was “\$270 million to mental health”. Yes, we know it goes to HRSDC, but who does any gender analysis? How is it helping the most vulnerable? We need your technical help.

Ms. Nancy Peckford: I'll just suggest that the Government of Canada recently signed on to the statement, the agreed-upon conclusions, from the UN Commission on the Status of Women. That statement includes a section on financing for gender equality, which was the theme of the UNCSW. The Government of Canada clearly signed on to this statement, which talks about how gender perspectives must be incorporated into all economic policy-making, and about increasing the participation of women in economic governance structures and processes to ensure policy coherence and adequate resources for gender equality and the empowerment of women. So there is something on the table right now that the Canadian government has signed on to, which can help inform your direction.

This is part, one could argue, of the priority action plan going forward. I would encourage you to refer to that document. It gives the current government a mandate to pursue some of these things with more rigour and more substance.

The Chair: Okay.

Armine.

Ms. Armine Yalnizyan: I'd just like to say if I can be of any service—and I imagine my colleagues feel the same way—it would be an honour to work in any capacity with a committee that has been as dedicated as this committee has been.

I want to go to Madam Neville's question of the deputy minister, which was, can you substantiate these claims? The claim was that these measures had greater productivity. And then, what data was used for the assessment that the GST cut benefited lower-income women? These are important questions to ask, which you don't need us to answer. You need the Department of Finance and you need this committee to ask those questions constantly: are you sure this is helping the people you claim are being helped?

But quite apart from saying, can you substantiate your claims, because dimes to doughnuts they'll come back substantiating their claims, what you really want to know is, in the sum total of measures that have occurred, what has been targeted to the bottom half of the income distribution, the bottom 20% of the income distribution for women versus men, versus the top?

Ask the question you want to see. If you think it's not more progressive, don't ask them to substantiate what they've already said.

Ask them to show by a measure that this is the distribution and this is the incidence by income tax bracket for men and women, or by income class for men and women, of how these different things stack up.

In their analysis here, in some line items they'll say what the fiscal impact is and in other line items they won't say what the fiscal impact is. Consistency would be a great step forward—consistency in having the fiscal impact and in having who benefited from this from what our data show us. And if you can't show who's benefiting, then explain to us on what basis you're moving it forward.

But again, I just think the role of this committee is to get greater clarity and to lift the veil on government initiatives. Sometimes the people who sit on the government side can do this and sometimes they can't, but that's the purpose of this committee, to lift the veil.

● (1015)

The Chair: Thank you.

Professor Lahey, do you have some final remarks?

Prof. Kathleen Lahey: Yes. I just want to say quickly that it does sound as if the Department of Finance is now ready to launch what it considers to be its official gender-based analysis template, using the working income tax credit as an example. And there are severe methodological problems even with their supposed detailed gender-based analysis.

So I would urge the committee to get out in front of the Department of Finance and set up your own template, your own model, your own example, and put that out there as the counter model. Otherwise, this disconnect will continue to exist.

The Chair: And if I understood you correctly as you were making your statement, the Status of Women is not doing a good job with the template. Armine, you say the training that was given to the deputy minister, based on what you have in front of you, is not good training and you wouldn't want that training. Did we understand that correctly?

Ms. Armine Yalnizyan: He said he didn't get any training, and I don't know that he would be trained on this. But I'm just saying there are so many inconsistencies and inadequacies in this that you wouldn't want to spend a lot of time training people on how to do this.

The Chair: Thank you.

Thank you very much for being here. We will be calling you back.

We will suspend for half a minute.

- _____ (Pause) _____
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[Translation]

Ms. Nicole Demers: Madam Chair, you said something very important about confidentiality. In the past, we've asked different departmental representatives who have come to testify before the committee various questions. We took note of the questions asked. They can be found in the minutes of the committee meetings. I would like us to be able to identify all the times we asked questions to the departments about this specific file, and for us to send them a copy of those questions adding what you have just read to us from Marleau and Montpetit.

• (1020)

[English]

The Chair: We will do that.

[Translation]

Ms. Nicole Demers: We must demand an answer.

[English]

The Chair: The next time they tell us, we'll give them this.

We have two motions before us. Ms. Minna, would you like to read your motion for the record?

Hon. Maria Minna: Thank you, Madam Chair.

It reads:

That, the government appoint an independent commissioner for gender budgeting analysis immediately to conduct a gender based analysis of the budgetary policies of the government, and that the Chair report the adoption of this motion to the House without delay.

As you recall, Madam Chair, we had some discussion of this at the last meeting, and I had agreed to put off this motion until this morning because I think Madame Demers had a question that she needed to clear with her leadership, and that has been clarified.

The Chair: Yes, we clarified it.

I thought you had a discussion last week.

Mrs. Sylvie Boucher (Beauport—Limoilou, CPC): It doesn't read the same.

Hon. Maria Minna: The motion was amended at the last meeting.

The Chair: You don't have the amended motion?

Mrs. Sylvie Boucher: Okay.

The Chair: If my understanding is right, you had a discussion; you agreed to postpone it until you got satisfaction. So now I'll call the question.

(Motion agreed to)

The Chair: We will now go to the next motion.

Ms. Mathysen, would you like to read your motion for the record, please?

Mrs. Irene Mathysen: Thank you, Madam Chair.

It is:

That the Auditor General conduct an audit to review Canada's implementation of gender-based analysis, using *Setting the Stage for the Next Century: The Federal Plan for Gender Equality (1995)* as a guide, and report the adoption of this motion to the House of Commons without delay.

The Chair: Are there any questions?

Ms. Davidson.

Mrs. Patricia Davidson: Thank you.

I'd like to propose a friendly amendment, if I could, please—at least, it appears friendly to me, but that will be up to the mover.

I would just like to add something to it. After it says "That the Auditor General", then put in:

taking into account all of the elements of Canada's framework for equality, including the Convention on the Elimination of All Forms of Discrimination Against Women and the Optional Protocol and the Canadian Charter of Rights and Freedoms, review Canada's implementation of gender-based analysis using *Setting the Stage for the Next Century: The Federal Plan for Gender Equality (1995)* as a guide

—and this is new—

and that we look at it for the last seven years and report the adoption of this motion to the House of Commons without delay.

I would speak to that amendment, if in fact the mover would agree to it.

Mrs. Irene Mathysen: Yes, I like that expanded overview.

Mrs. Patricia Davidson: The reason for it is that it gives some context to what we are trying to do here I think. It also gives us the timeframe to perhaps have a bit more meaningful input.

The Chair: Ms. Davidson, could you re-read it, so that it is—

Mrs. Patricia Davidson: I can give you a copy, if that's—

The Chair: Yes, sure.

Is there any other discussion on the amendment?

Yes, Ms. Minna.

Hon. Maria Minna: Actually, it's not so much discussion on the amendment; I just wanted to ask Ms. Mathysen—or all of us here—whether, in asking the Auditor General to do this... I don't have a problem with it. My only question, and I'm not quite sure how we address it, is whether the Auditor General's office has the right model or way of approach.

We just heard this morning from Armine Yalnizyan and all our witnesses that what is now in the system is really not the right model or the right approach, that they're going at it from the wrong end in Finance and other places, and that we need to come up with something ourselves, to some degree, to recommend.

I guess I'm not sure whether the Auditor General's office necessarily has the right training and model for doing this stuff at this point. I have to ask that question, because if they don't, then we're swimming up a river to maybe end up with a report that isn't based on the right indicators. I'm worried about that, because it doesn't seem from what we heard this morning that, both in Finance and other places, our government systems in general have the right models in place.

•(1025)

The Chair: Ms. Mathysen, would you like to respond? Then I'll go to Madame Demers.

Mrs. Irene Mathysen: Thank you, Madam Chair.

I did indeed hear what our witnesses had to say, but I think this is a starting point. I have faith in the Auditor General, in that I think she brings a fresh approach. The fact that she made this offer, being quite open to looking at GBA and to auditing according to these guidelines, strikes me as a starting point.

Certainly, I think we need a new template; that's become very clear. But at this point in time, that new template is elusive and I think a distance off, because a number of us need support and to do some consultations in order to come up with it.

But I don't want to delay. I want to get started on this.

The Chair: Thank you.

Just one second. I want to read something you wrote in your motion, before you go into a discussion. There's something that doesn't make sense, and we're going to ask you. I'll read it, so that people have an idea:

That the Auditor General, taking into account all of the elements of Canada's framework for equality, including the Convention on the Elimination of All Forms of Discrimination Against Women and the Optional Protocol and the Canadian Charter of Rights and Freedoms, review Canada's implementation of gender-based analysis using *Setting the Stage for the Next Century: The Federal Plan for Gender Equality* (1995) as a guide

—and then you've put “and that for the last seven years...”.

But that doesn't make sense, because 1995 is the starting point anyway. If you start from there, this linguistically doesn't make any sense. Could we just—

Mrs. Patricia Davidson: You're right.

The Chair: Could we just—

Mrs. Patricia Davidson: We've left out a word. The intent is that they go back for the last seven years to do the comparisons to see where we're going, so maybe it would be, “and review the last seven years”. It shouldn't be “that for the last seven years”; it should be...

The Chair: You want it to say, “...and review the last seven years and report the adoption of this motion to the House of Commons without delay”.

I'm sorry about that. We now have the right one.

Go ahead, Ms. Mathysen.

Mrs. Irene Mathysen: I just wanted to finish.

I think the Auditor General can tell us whether GBA is working or not. I think that's an important piece of this, because we've heard that it's not, and she can help us I think in that regard.

The Chair: Madame Demers has a comment.

[*Translation*]

Ms. Nicole Demers: Thank you, Madam Chair.

I think that when the Auditor General came to meet with us, she told us that if the committee passed a motion asking her to conduct audits, she would do so. I presume that the Auditor General has

enough experience and expertise to use the tools she needs to do the job we're asking her to do. She knows what we want and I think that she will use the right tools. She talked to us about the tools that existed in other countries. I presume then that she would use the tools that already exist elsewhere. I am not worried about this at all, I know that she will do a good job.

[*English*]

The Chair: Go ahead, Ms. Minna.

Hon. Maria Minna: I'm not opposed to the motion with respect to its going to the Auditor General, but I want to ensure something, and I'm not sure we put it in the motion.

When she was here, she made it very clear that because of her mandate, normally the scope of her analysis is to analyze projects from the point of view of whether they met the objectives the government set for them and whether moneys were spent and administration was accurate or not. Her mandate doesn't give her the ability to look at a broader policy context. Therefore, the analysis she could give us would be limited by virtue of that fact.

What I want to acknowledge somehow here is that the outcome she will come out with—not because she doesn't have the expertise, necessarily, but because of her mandate—would be limiting to a degree. What I'm trying to say is that it wouldn't have the scope that we'd want to see.

•(1030)

The Chair: Ms. Mathysen, may I make a suggestion?

The Auditor General indicated when she came here last time that she would like to mull over how she can help us. She was going to submit some points with regard to where she can help us, and we might be pre-empting something. She can do an audit; she does value-for-money auditing, but she does not do a program audit. If she doesn't do a program audit, let her tell us what the parameters are, because she's really interested in helping us with this. She was very keen on doing this. Can we wait until she gives us a parameter, and then reword the motion? Is it possible?

Mrs. Irene Mathysen: Yes, that's fine.

The Chair: Let us wait, because she's very keen on helping us.

Go ahead, Ms. Davidson.

Mrs. Patricia Davidson: Do we have a timeframe on when she might be...?

The Chair: We could follow up with her.

Hon. Maria Minna: Yes.

The Chair: We could ask her.

Mrs. Patricia Davidson: I'd hate to see it put off for a long time.

The Chair: Let's give her at least a week. Let's phone her office and find out, because she did make a commitment that she would really like to mull this over. She's very committed to this as well.

Go ahead, Ms. Mathysen.

Mrs. Irene Mathysen: I would like this to go ahead as soon as possible, Madam Chair. I want this to go ahead, so could we get a sense of when she could get back to us?

The Chair: Yes. Thank you.

You have already received the summary of evidence. To make things go faster, the analysts would like to proceed with the final report while we're doing the action plan, so that they can go to the final report for May 27. If you have questions or queries on the summary of evidence, you can submit them in writing to the clerks and to the analysts; if you don't, then let them compile all the evidence that's given to date.

We need to wrap up. We have heard enough. We are into information overload. Perhaps we should start focusing now on moving forward.

Are we agreed? Okay. Thank you.

Is there any other business?

The meeting is adjourned.

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