



**HOUSE OF COMMONS  
CANADA**

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

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

**Hon. Hedy Fry, MP  
Chair**

**FEBRUARY 2009  
40th PARLIAMENT, 2nd SESSION**



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# **STANDING COMMITTEE ON THE STATUS OF WOMEN**

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# **THE STANDING COMMITTEE ON THE STATUS OF WOMEN**

has the honour to present its

## **SECOND REPORT**

Pursuant to Standing Order 108(2), the Committee has considered matters relating to Gender Budget raised in the Eleventh Report of the Standing Committee on the Status of Women in the 2nd session of the 39th Parliament, entitled Towards Gender Responsive Budgeting: Rising to the Challenge of Achieving Gender Equality. The Committee wishes to restate from the 2008 report, the following recommendations:

#### **RECOMMENDATION 1**

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

#### **RECOMMENDATION 2**

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

#### **RECOMMENDATION 3**

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

#### **RECOMMENDATION 4**

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

#### **RECOMMENDATION 5**

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

#### **RECOMMENDATION 6**

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

## **RECOMMENDATION 7**

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

## **RECOMMENDATION 8**

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

## **RECOMMENDATION 9**

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

## **RECOMMENDATION 10**

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

## **RECOMMENDATION 11**

The Committee recommends that senior government officials, namely Deputy Ministers, Assistant Deputy Ministers, and Director Generals, be held accountable for their implementation of a true gender-based analysis in all government departments by tying their performance assessment, and thereby pay increases and promotions to the implementation of gender-based analysis in their



respective areas of responsibility. This must include the Clerk of the Privy Council, Secretary of the Treasury Board and Deputy Minister of Finance.

#### **RECOMMENDATION 12**

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

#### **RECOMMENDATION 13**

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

#### **RECOMMENDATION 14**

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

#### **RECOMMENDATION 15**

The Committee recommends that Finance Canada develop solutions for addressing gender-based inequities in the personal income tax

system; that it seek the expertise of academics and researchers as part of its analysis and review; that adequate resources be made available for this initiative; and, that it present a report on this review to the Committee by May 2010.

#### **RECOMMENDATION 16**

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

#### **RECOMMENDATION 17**

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

#### **RECOMMENDATION 18**

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

#### **RECOMMENDATION 19**

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

#### **RECOMMENDATION 20**

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

#### **RECOMMENDATION 21**

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

#### **RECOMMENDATION 22**

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

#### **RECOMMENDATION 23**

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

#### **RECOMMENDATION 24**

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

## **RECOMMENDATION 25**

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

## **RECOMMENDATION 26**

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

## **RECOMMENDATION 27**

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

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

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

# REQUEST FOR GOVERNMENT RESPONSE

Pursuant to Standing Order 109, the Committee requests that the government table a comprehensive response to this Report.

A copy of the relevant Minutes of Proceedings ([Meeting No. 2](#)) is tabled.

Respectfully submitted,

Hon. Hedy Fry, MP  
Chair