

# Statement of Management Responsibility (Unaudited)

STATUS OF WOMEN CANADA

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2009 and all information contained in these statements rests with the management of Status of Women Canada. These financial statements have been prepared by management in accordance with Treasury Board accounting policies which are consistent with Canadian generally accepted accounting principles for the public sector.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment and gives due consideration to materiality. To fulfil its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of the Status of Women Canada's financial transactions. Financial information submitted to the *Public Accounts* of Canada and included in the department's *Departmental Performance Report* is consistent with these financial statements.

Management maintains a system of financial management and internal control designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are in accordance with the *Financial Administration Act*, are executed in accordance with prescribed regulations, within Parliamentary authorities, and are properly recorded to maintain accountability of Government funds. Management also seeks to ensure the objectivity and integrity of data in its financial statements by careful selection, training and development of qualified staff, by organizational arrangements that provide appropriate divisions of responsibility, and by communication programs aimed at ensuring that regulations, policies, standards and managerial authorities are understood throughout the department.

The financial statements of the Status of Women Canada have not been audited.

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**Clare Beckton**

Co-ordinator, Status of Women Canada  
Ottawa, Canada  
July 10, 2009

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**Cindy Paquette**

Chief Financial Officer  
July 10, 2009

# Statement of Operations (Unaudited)

## STATUS OF WOMEN CANADA

for the year ended March 31

2009

2008

(in dollars)

|   | Financial assistance<br>for projects to<br>improve social,<br>economic and cultural<br>outcomes for women | Development of<br>Strategic Policy<br>Advice and<br>Partnerships | Total      | Total      |
|---|---|--|------------|------------|
| <b>Expenses</b>                                 |   |  |            |            |
| <b>Transfer payments</b>                        |   |  |            |            |
| Payments to Provincial non-profit organizations | 17,262,330  | -  | 17,262,330 | 11,317,681 |
| Payments to national organizations              | 4,761,867   | -  | 4,761,867  | 3,919,645  |
|   | 22,024,197  | -  | 22,024,197 | 15,237,326 |
| <b>Operating expenses</b>                       |   |  |            |            |
| Salaries and employee benefits                  | 6,214,821   | 2,709,609  | 8,924,430  | 7,546,727  |
| Professional and special services               | 719,775   | 257,611  | 977,386    | 957,204    |
| Accommodation                                   | 588,269   | 256,246  | 844,515    | 708,718    |
| Travel and relocation                           | 295,687   | 155,402  | 451,089    | 417,006    |
| Communication                                   | 136,224   | 45,443   | 181,667    | 181,292    |
| Information                                     | 59,429  | 42,456   | 101,885    | 131,093    |
| Amortization                                    | 64,817  | 26,436   | 91,253     | 95,139     |
| Equipment                                       | 54,489  | 22,880   | 77,369     | 65,794     |
| Utilities, material and supplies                | 39,577  | 13,354   | 52,931     | 95,422     |
| Equipment rentals                               | 35,584  | 10,423   | 46,007     | 36,637     |
| Repairs   | 31,127  | 12,094   | 43,221     | 144,063    |
| Miscellaneous                                   | 682   | 1,631  | 2,313      | 3,093      |
|   | 8,240,481   | 3,553,585  | 11,794,066 | 10,382,188 |
|   | 30,264,678  | 3,553,585  | 33,818,263 | 25,619,514 |

## Revenues

|  |            |           |            |            |
|--|------------|-----------|------------|------------|
| Proceeds from the disposal of Crown Assets | 103        | 42        | 145        | 202        |
| <b>Net Cost of Operations</b>              | 30,264,575 | 3,553,543 | 33,818,118 | 25,619,312 |

The accompanying notes form an integral part of these financial statements.

# Statement of Financial Position (Unaudited)

## STATUS OF WOMEN CANADA

as at March 31

2009

2008

(in dollars)

## Assets

### Financial Assets

|   |        |        |
|---|--------|--------|
| Accounts receivable and advances (Note 4) | 61,193 | 98,279 |
|---|--------|--------|

### Non-financial assets

|                  |   |     |
|------------------|---|-----|
| Prepaid expenses | - | 499 |
|------------------|---|-----|

|                                  |         |         |
|----------------------------------|---------|---------|
| Tangible capital assets (Note 5) | 463,638 | 479,493 |
|----------------------------------|---------|---------|

|  |         |         |
|--|---------|---------|
|  | 463,638 | 479,992 |
|--|---------|---------|

|  |         |         |
|--|---------|---------|
|  | 524,831 | 578,271 |
|--|---------|---------|

## Liabilities and Equity of Canada

### Liabilities

|  |           |           |
|--|-----------|-----------|
| Accounts payable and accrued liabilities | 2,795,954 | 1,854,844 |
|--|-----------|-----------|

|  |         |         |
|--|---------|---------|
| Vacation pay and compensatory leave (Note 6) | 393,553 | 498,363 |
|--|---------|---------|

|                                      |           |           |
|--------------------------------------|-----------|-----------|
| Employee severance benefits (Note 7) | 1,528,421 | 1,548,977 |
|--------------------------------------|-----------|-----------|

|  |           |           |
|--|-----------|-----------|
|  | 4,717,928 | 3,902,184 |
|--|-----------|-----------|

### Equity of Canada

|  |             |             |
|--|-------------|-------------|
|  | (4,193,097) | (3,323,913) |
|--|-------------|-------------|

|  |         |         |
|--|---------|---------|
|  | 524,831 | 578,271 |
|--|---------|---------|

The accompanying notes form an integral part of these financial statements.

# Statement of Equity (unaudited)

## STATUS OF WOMEN CANADA

for the year ended March 31

2009

2008

(in dollars)

|   |                     |                    |
|---|---------------------|--------------------|
| <b>Equity of Canada, beginning of year</b>                                | <b>(3,323,913)</b>  | <b>(4,166,996)</b> |
| Net cost of operations  | <b>(33,818,118)</b> | (25,619,312)       |
| Current year appropriations used (Note 3)                                 | <b>32,468,448</b>   | 25,290,722         |
| Revenue not available for spending  | <b>(145)</b>        | (202)              |
| Reversal/adjustments of previous year expenditures (Note 3)               | <b>(16,575)</b>     | 0                  |
| Change in net position in the Consolidated Revenue Fund (Note 3)          | <b>(975,773)</b>    | 8,540              |
| Services provided without charge by other government departments (Note 8) | <b>1,472,978</b>    | 1,163,335          |
| <b>Equity of Canada, end of year</b>                                      | <b>(4,193,097)</b>  | <b>(3,323,913)</b> |

The accompanying notes form an integral part of these financial statements.

# Statement of Cash Flow (Unaudited)

## STATUS OF WOMEN CANADA

for the year ended March 31

2009

2008

(in dollars)

## Operating activities

|   |                   |             |
|---|-------------------|-------------|
| <b>Net Cost of Operations</b>   | <b>33,818,118</b> | 25,619,312  |
| <b>Non-cash items:</b>  |                   |             |
| Amortization of tangible capital assets                                   | (91,253)          | (95,139)    |
| Services provided without charge by other government departments (Note 8) | (1,472,978)       | (1,163,335) |
| <b>Variations in Statement of Financial Position:</b>                     |                   |             |
| Decrease (increase) in liabilities  | (815,744)         | 471,945     |
| Increase (decrease) in prepaid expenses                                   | (499)             | 499         |
| Decrease in accounts receivable and advances                              | (37,086)          | (9,823)     |
| <b>Cash used in operating activities</b>                                  | <b>31,400,558</b> | 24,823,459  |

## Capital investment activities

|   |               |         |
|---|---------------|---------|
| Acquisitions of tangible capital assets (Note 5)  | 75,398        | 475,601 |
| <b>Cash used in capital investment activities</b> | <b>75,398</b> | 475,601 |

## Financing activities

|   |              |              |
|---|--------------|--------------|
| Net cash provided by Government of Canada | (31,475,956) | (25,299,060) |
|---|--------------|--------------|

The accompanying notes form an integral part of these financial statements.

# Notes to the Financial Statements (unaudited)

STATUS OF WOMEN CANADA

## 1. Authority and purpose

Status of Women Canada (SWC) was established by the Government of Canada in 1976 to "co-ordinate policy with respect to the status of women and administer related program" (Order in Council 1976-779). The mandate of SWC is further guided by the *Canadian Charter of Rights and Freedoms*, as well as by Canada's adherence to the *Convention on the Elimination of all Forms of Discrimination against Women*. SWC plays a key role in fulfilling the Government of Canada's commitment to building a society that is inclusive and respectful of all Canadians by promoting equality and the full participation of women in Canada.

*Strategic Outcome:* Gender equality and the full participation of women in the economic, social, and cultural life of Canada. To achieve real progress on gender equality, SWC is firmly committed to consulting and acting in partnership with non-government organizations, provincial and territorial governments, the private and voluntary sectors and international organizations.

*Program Activities:*

- ✓ Financial assistance for projects to improve social, economic and cultural outcomes for women: by providing financial assistance to Canadian organizations for projects that address the economic, social and cultural situation of women, and, leveraging partnerships to create concrete outcomes for women in order to support their full participation to the society.
- ✓ Development of Strategic Policy Advice and Partnerships: by developing strategic policy advice, tools and partnerships to support federal departments and central agencies in integrating gender-based analysis in departmental policies and programs, and in developing better evidence-based policy. SWC also collaborates on initiatives with other federal departments, provincial-territorial governments, civil society, and key international partners to address women's issues.

## 2. Significant accounting policies

The financial statements have been prepared in accordance with Treasury Board accounting policies which are consistent with Canadian generally accepted accounting principles for the public sector.

Significant accounting policies are as follows:

### **(a) Parliamentary appropriations**

The department is financed by the Government of Canada through Parliamentary appropriations. Appropriations provided to the department do not parallel financial reporting according to generally accepted accounting principles since appropriations are primarily based on cash flow requirements. Consequently, items recognized in the statement of operations and the statement of financial position are not necessarily the same as those provided through appropriations from Parliament. Note 3 provides a high-level reconciliation between the bases of reporting.

### **(b) Net Cash Provided by Government**

The department operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by the department is deposited to the CRF and all cash disbursements made by the department are paid from the CRF. The net cash provided by Government is the difference between all cash receipts and all cash disbursements including transactions between departments of the federal government.

# Notes to the Financial Statements (unaudited)

## 2. Significant accounting policies (continued)

### *(c) Change in net position in the Consolidated Revenue Fund*

The change in net position in the Consolidated Revenue Fund is the difference between the net cash provided by Government and appropriations used in a year, excluding the amount of non-responsible revenue recorded by the department. It results from timing differences between when a transaction affects appropriations and when it is processed through the CRF.

### *(d) Revenues*

Revenues are accounted for in the period in which the underlying transaction or event occurred that gave rise to the revenues.

### *(e) Expenses*

Expenses are recorded on the accrual basis:

- ✓ Grants are recognized in the year in which the conditions for payment are met. In the case of grants which do not form part of an existing program, the expense is recognized when the Government announces a decision to make a non-recurring transfer, provided the enabling legislation or authorization for payment receives parliamentary approval prior to the completion of the financial statements.
- ✓ Contributions are recognized in the year in which the recipient has met the eligibility criteria or fulfilled the terms of a contractual transfer agreement.
- ✓ Vacation pay and compensatory leave are expensed as the benefits accrue to employees under their respective terms of employment.
- ✓ Services provided without charge by other government departments for accommodation, the employer's contribution to the health and dental insurance plans and legal services are recorded as operating expenses at their estimated cost.

### *(f) Employee future benefits*

- i Pension benefits:* Eligible employees participate in the Public Service Pension Plan, a multiemployer plan administered by the Government of Canada. The department's contributions to the Plan are charged to expenses in the year incurred and represent the total obligation to the Plan. Current legislation does not require the department to make contributions for any actuarial deficiencies of the Plan.
- ii Severance benefits:* Employees are entitled to severance benefits under labour contracts or conditions of employment. These benefits are accrued as employees render the services necessary to earn them. The obligation relating to the benefits earned by employees is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

### *(g) Accounts receivable*

Accounts receivable are stated at amounts expected to be ultimately realized; a provision is made for receivables where recovery is considered uncertain.

## Notes to the Financial Statements (unaudited)

### 2. Significant accounting policies (continued)

#### *(h) Tangible capital assets*

All tangible capital assets and leasehold improvements having an initial cost of \$2,500 or more are recorded at their acquisition cost. The department does not capitalize intangibles, works of art and historical treasures that have cultural, aesthetic or historical value, assets located on Indian Reserves and museum collections.

Amortization of capital assets is done on a straight-line basis over the estimated useful life of the capital asset as follows:

| <b>Asset Class</b>                           | <b>Amortization Period</b> |
|--|----------------------------|
| Machinery and equipment                      | 3-5 years                  |
| Informatics hardware                         | 3-5 years                  |
| Informatics purchased and developed software | 3 years                    |
| Other equipment, including furniture         | 5 years                    |

#### *(i) Measurement uncertainty*

The preparation of these financial statements in accordance with Treasury Board accounting policies, which are consistent with Canadian generally accepted accounting principles for the public sector, requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities, revenues and expenses reported in the financial statements. At the time of preparation of these statements, management believes the estimates and assumptions to be reasonable. The most significant items where estimates are used are the liability for employee severance benefits and the useful life of tangible capital assets. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.



## Notes to the Financial Statements (unaudited)

### 3. Parliamentary Appropriations

The department receives most of its funding through annual Parliamentary appropriations. Items recognized in the statement of operations and the statement of financial position in one year may be funded through Parliamentary appropriations in prior, current or future years. Accordingly, the department has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

*(a) Reconciliation of net cost of operations to current year appropriations used:*

| (in dollars)  | 2009              | 2008              |
|---|-------------------|-------------------|
| Net Cost of Operations  | 33,818,118        | 25,619,312        |
| <i>Adjustments for items affecting net cost of operations but not affecting appropriations:</i> |                   |                   |
| <i>Add (Less):</i>  |                   |                   |
| Services provided without charge by other government departments                                | (1,472,978)       | (1,163,335)       |
| Employee severance benefits   | 20,555            | (110,959)         |
| Amortization of tangible capital assets   | (91,253)          | (95,139)          |
| Reversal/adjustments of previous year expenditures  | 16,575            | 20,489            |
| Allowance for vacation and compensatory leave   | 104,810           | (145,535)         |
| Revenue not available for spending  | 145               | 202               |
| Other   | 2                 | (20,001)          |
|   | (1,422,144)       | (1,514,278)       |
| <i>Adjustments for items not affecting net cost of operations but affecting appropriations:</i> |                   |                   |
| Acquisitions of tangible capital assets   | 75,398            | 475,601           |
| Variation in advances   | (2,423)           | 1,256             |
| Forgiveness of debt   | -                 | 708,332           |
| Variation in prepaid expenses   | (499)             | 499               |
|   | 72,476            | 1,185,688         |
| <b>Current year appropriations used</b>   | <b>32,468,450</b> | <b>25,290,722</b> |

## Notes to the Financial Statements (unaudited)

### 3. Parliamentary Appropriations (continued)

*(b) Appropriations provided and used:*

| (in dollars)  | 2009              | 2008       |
|---|-------------------|------------|
| <b>Operating expenditures</b> - Vote 100 (Vote 95 in 2008)    | <b>7,499,000</b>  | 6,958,000  |
| Supplementary Vote 100a (Vote 95a in 2008)                    | <b>1,056,395</b>  | 478,726    |
| Supplementary Vote 100b (Vote 95b in 2008)                    | -                 | 1,829,170  |
| Supplementary Vote 100c (Vote 95c in 2008)                    | <b>332,463</b>    | -          |
| Forgiveness of debt (section 24.1(1) of the FAA) - Vote 101a  | -                 | 708,332    |
| <b>Grants and Contributions</b> - Vote 105 (Vote 100 in 2008) | <b>16,250,000</b> | 11,950,000 |
| Supplementary Vote 105a (Vote 100a in 2008)                   | <b>5,700,000</b>  | 4,500,000  |
| Supplementary Vote 105b (Vote 100b in 2008)                   | <b>3,200,000</b>  | 1,700,000  |
| Transfer from TB - Vote 15                                    | <b>455,254</b>    | 62,000     |
| Transfer from TB - Vote 25                                    | <b>347,900</b>    | 574,450    |
| Transfer from TB - Vote 30                                    | <b>226,842</b>    | 343,904    |
|   | <b>35,067,854</b> | 29,104,582 |
| Lapsed appropriations   | <b>3,627,760</b>  | 4,759,187  |
|   | <b>31,440,094</b> | 24,345,395 |
| Contributions to employee benefits plan                       | <b>1,028,354</b>  | 945,327    |
| <b>Current year appropriations used</b>                       | <b>32,468,448</b> | 25,290,722 |

*(c) Reconciliation of net cash provided by Government to current year appropriations used:*

| (in dollars)  | 2009              | 2008       |
|---|-------------------|------------|
| Net cash provided by Government                         | <b>31,475,956</b> | 25,299,060 |
| Revenue not available for spending                      | <b>145</b>        | 202        |
| Reversal/adjustments of previous year expenditures      | <b>16,575</b>     | 20,489     |
| Change in net position in the Consolidated Revenue Fund |                   |            |
| Variation in accounts receivable and advances           | <b>37,086</b>     | 9,823      |
| Variation in accounts payable and accrued liabilities   | <b>941,110</b>    | (748,221)  |
| Forgiveness of debt                                     | -                 | 708,332    |
| Other   | <b>(2,423)</b>    | 1,038      |
|   | <b>975,773</b>    | (29,028)   |
| <b>Current year appropriations used</b>                 | <b>32,468,448</b> | 25,290,722 |

## Notes to the Financial Statements (unaudited)

### 4. Accounts receivable and advances

The following table presents details of accounts receivable and advances:

| (in dollars)   | 2009          | 2008          |
|--|---------------|---------------|
| Receivables from other Federal Government departments and agencies | 56,004        | 84,383        |
| Receivables from external parties                                  | 3,789         | 10,073        |
| Employee advances  | 1,400         | 3,823         |
|  | <b>61,193</b> | <b>98,279</b> |

### 5. Tangible capital assets

| Cost   | Opening Balance  | Acquisitions  | Disposals and write-offs | Closing Balance  |
|--|------------------|---------------|--------------------------|------------------|
| (in dollars)                                 |                  |               |                          |                  |
| Machinery and equipment                      | 43,769           | -             | -                        | 43,769           |
| Informatics hardware                         | 1,093,558        | 26,725        | -                        | 1,120,283        |
| Informatics purchased and developed software | 339,132          | 48,673        | -                        | 387,805          |
| Other equipment, including furniture         | 377,665          | -             | -                        | 377,665          |
|  | <b>1,854,124</b> | <b>75,398</b> | <b>-</b>                 | <b>1,929,522</b> |

| Accumulated amortization                     | Opening Balance  | Amortization  | Disposals and write-offs | Closing Balance  |
|--|------------------|---------------|--------------------------|------------------|
| (in dollars)                                 |                  |               |                          |                  |
| Machinery and equipment                      | 25,303           | 5,783         | -                        | 31,086           |
| Informatics hardware                         | 820,172          | 44,357        | -                        | 864,529          |
| Informatics purchased and developed software | 229,636          | 7,736         | -                        | 237,372          |
| Other equipment, including furniture         | 299,520          | 33,377        | -                        | 332,897          |
|  | <b>1,374,631</b> | <b>91,253</b> | <b>-</b>                 | <b>1,465,884</b> |

| Net Book Value                               | 2009           | 2008           |
|--|----------------|----------------|
| (in dollars)                                 |                |                |
| Machinery and equipment                      | 12,683         | 18,466         |
| Informatics hardware                         | 255,754        | 273,386        |
| Informatics purchased and developed software | 150,433        | 109,496        |
| Other equipment, including furniture         | 44,768         | 78,145         |
| <b>Net Book Value</b>                        | <b>463,638</b> | <b>479,493</b> |

Amortization expense for the year ended March 31, 2009 is \$91,253 (2008 - \$95,139)

## Notes to the Financial Statements (unaudited)

### 6. Vacation pay and compensatory leave

| (in dollars)                     | 2009    | 2008    |
|----------------------------------|---------|---------|
| Allowance for vacation           | 367,861 | 488,008 |
| Allowance for compensatory leave | 25,692  | 10,355  |
|                                  | 393,553 | 498,363 |

### 7. Employee benefits

#### *(a) Pension benefits:*

The department's employees participate in the Public Service Pension Plan, which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of 2 percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plans benefits and they are indexed to inflation.

Both the employees and the department contribute to the cost of the Plan. The 2008-09 expense amounts to \$742,471 (\$689,143 in 2007-08), which represents approximately 2.0 times (2.1 in 2007-08) the contributions by employees.

The department's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.

#### *(b) Severance benefits*

The department provides severance benefits to its employees based on eligibility, years of service and final salary. These severance benefits are not pre-funded. Benefits will be paid from future appropriations. Information about the severance benefits, measured as at March 31, is as follows:

| (in dollars)                                   | 2009             | 2008             |
|--|------------------|------------------|
| Accrued benefit obligation, beginning of year  | 1,548,977        | 1,438,018        |
| Expense for the year                           | 273,497          | 891,102          |
| Benefits paid during the year                  | (294,053)        | (780,143)        |
| <b>Accrued benefit obligation, end of year</b> | <b>1,528,421</b> | <b>1,548,977</b> |

## Notes to the Financial Statements (unaudited)

### 8. Related party transactions

The department is related as a result of common ownership to all Government of Canada departments, agencies, and Crown corporations. The department enters into transactions with these entities in the normal course of business and on normal trade terms. Also, during the year, the department received services which were obtained without charge from other Government departments as presented in part (a).

***(a) Services provided without charge by other government departments:***

During the year the department received without charge from other departments, accommodation, the employer's contribution to the health and dental insurance plans, and legal services. These services without charge have been recognized in the department's Statement of Operations as follows:

| (in dollars)   | 2009             | 2008             |
|--|------------------|------------------|
| Accommodation  | 844,515          | 708,718          |
| Employer's contribution to the health and dental insurance plans | 628,463          | 426,511          |
| Legal services   | -                | 28,106           |
|  | <b>1,472,978</b> | <b>1,163,335</b> |

The Government has structured some of its administrative activities for efficiency and cost-effectiveness purposes so that one department performs these on behalf of all without charge. The costs of these services, which include payroll and cheque issuance services provided by Public Works and Government Services Canada and audit services provided by the Office of the Auditor General, are not included as an expense in the department's Statement of Operations.

***(b) Payables outstanding at year-end with related parties:***

| (in dollars)  | 2009    | 2008    |
|---|---------|---------|
| Accounts payable to other government departments and agencies | 119,568 | 133,378 |