

## **Status of Women Canada Statement of Management Responsibility Including Internal Control Over Financial Reporting**

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2015, and all information contained in these statements rests with the management of Status of Women Canada. These financial statements have been prepared by management using the Government's accounting policies, which are based on Canadian public sector accounting standards.

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 fulfill 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 in the preparation of the Public Accounts of Canada, and included in Status of Women Canada's *Departmental Performance Report*, is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting (ICFR) designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the *Financial Administration Act* and other applicable legislation, regulations, authorities and policies.

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training and development of qualified staff; through organizational arrangements that provide appropriate divisions of responsibility; through communication programs aimed at ensuring that regulations, policies, standards, and managerial authorities are understood throughout Status of Women Canada and through conducting an annual risk-based assessment of the effectiveness of the system of ICFR.

The system of ICFR is designed to mitigate risks to a reasonable level based on an ongoing process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments.

Status of Women Canada is subject to periodic Core Control Audits performed by the Office of the Comptroller General and uses the results of such audits to comply with the Treasury Board *Policy on Internal Control*.

A Core Control Audit was performed in 2011-12 by the Office of the Comptroller General of Canada . The Audit Report and related Management Action Plan are posted on the departmental web site at <http://www.swc-cfc.gc.ca/account-resp/pr/cca-vmc/index-eng.html>.

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

Original signed by  
Meena Ballantyne, Deputy Head  
Status of Women Canada  
Gatineau, Canada  
August 5, 2015

Original signed by  
Anik Lapointe, Chief Financial Officer  
Status of Women Canada

**Status of Women Canada  
Statement of Financial Position (*Unaudited*)  
As at March 31**

(in dollars)

	<u>2015</u>	<u>2014</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 4)	\$ 5,135,217	\$ 3,668,925
Vacation pay and compensatory leave	297,027	323,167
Employee future benefits (Note 5)	451,247	335,351
<b>Total liabilities</b>	<b>5,883,491</b>	<b>4,327,443</b>
<b>Financial assets</b>		
Due from Consolidated Revenue Fund	5,006,454	3,551,168
Accounts receivable and advances (Note 6)	201,396	66,213
<b>Net financial assets</b>	<b>5,207,850</b>	<b>3,617,381</b>
<b>Departmental net debt</b>	<b>675,641</b>	<b>710,062</b>
<b>Non-financial assets</b>		
Tangible capital assets (Note 7)	526,492	609,223
<b>Total non-financial assets</b>	<b>526,492</b>	<b>609,223</b>
<b>Departmental net financial position</b>	<b>\$ (149,149)</b>	<b>\$ (100,839)</b>

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

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Meena Ballantyne, Deputy Head  
Status of Women Canada  
Gatineau, Canada

\_\_\_\_\_  
Anik Lapointe, Chief Financial Officer  
Status of Women Canada

August 5, 2015

**Status of Women Canada**  
**Statement of Operations and Departmental Net Financial Position (*Unaudited*)**  
**For the Year Ended March 31**

(in dollars)

	<u>2015</u> Planned Results	<u>2015</u>	<u>2014</u>
<b>Expenses</b>			
Advancing equality for women	\$ 24,423,000	\$ 23,346,863	\$ 23,181,897
Leadership, expertise and advice	2,473,000	2,294,109	2,482,054
Internal services	4,185,000	5,857,268	6,371,020
<b>Total expenses</b>	<b>31,081,000</b>	<b>31,498,240</b>	<b>32,034,971</b>
<b>Revenues</b>			
Miscellaneous revenues	-	-	2,004
<b>Total revenues</b>	<b>-</b>	<b>-</b>	<b>2,004</b>
<b>Net cost of operations before government funding</b>	<b>\$ 31,081,000</b>	<b>31,498,240</b>	<b>32,032,967</b>
<b>Government funding and transfers</b>			
Net cash provided by Government		28,788,249	30,568,533
Change in due from Consolidated Revenue Fund		1,455,286	909,788
Services provided without charge from other government departments (Note 8)		1,487,124	1,448,015
Transfer of the transition payments for implementing salary payments in arrears (Note 9)		(280,729)	-
<b>Net cost of operations after government funding</b>		<b>48,310</b>	<b>(893,369)</b>
<b>Departmental net financial position – Beginning of year</b>		<b>(100,839)</b>	<b>(994,208)</b>
<b>Departmental net financial position – End of year</b>		<b>\$ (149,149)</b>	<b>\$ (100,839)</b>

Segmented information (note 10)

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

**Status of Women Canada**  
**Statement of Change in Departmental Net Debt (*Unaudited*)**  
**For the Year Ended March 31**

*(in dollars)*

	<u>2015</u>	<u>2014</u>
<b>Net cost of operations after government funding</b>	<b>\$ 48,310</b>	<b>\$ (893,369)</b>
<b>Change due to tangible capital assets</b>		
Acquisition of tangible capital assets	29,584	583,890
Amortization of tangible capital assets	(112,315)	(65,584)
Proceeds from disposal of tangible capital assets	-	(2,004)
Net gain on disposal of tangible capital assets including adjustments	-	2,004
<b>Total change due to tangible capital assets</b>	<b>(82,731)</b>	<b>518,306</b>
<b>Net increase (decrease) in departmental net debt</b>	<b>(34,421)</b>	<b>(375,063)</b>
<b>Departmental net debt - Beginning of year</b>	<b>710,062</b>	<b>1,085,125</b>
<b>Departmental net debt – End of year</b>	<b>\$ <u>675,641</u></b>	<b>\$ <u>710,062</u></b>

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

**Status of Women Canada**  
**Statement of Cash Flow (*Unaudited*)**  
**For the Year Ended March 31**

(in dollars)

	<u>2015</u>	<u>2014</u>
<b>Operating activities</b>		
Net cost of operations before government funding	\$ 31,498,240	\$ 32,032,967
Non-cash items		
Amortization of tangible capital assets	(112,315)	(65,584)
Gain (Loss) on disposal of tangible capital assets	-	2,004
Services provided without charge by other government departments (Note 8)	(1,487,124)	(1,448,015)
Transfer of transition payments for implementing salary payments in arrears (Note 9)	280,729	-
Variations in Statement of Financial Position		
Increase (decrease) in accounts receivable and advances	135,183	51,962
Decrease (increase) in accounts payable and accrued liabilities	(1,466,292)	(784,130)
Decrease (increase) in vacation pay and compensatory leave	26,140	71,966
Decrease (increase) in future employee benefits	(115,896)	125,477
<b>Cash used in operating activities</b>	<b><u>28,758,665</u></b>	<b><u>29,986,647</u></b>
<b>Capital investing activities</b>		
Acquisition of tangible capital assets	29,584	583,890
Proceeds from disposal of tangible capital assets	-	(2,004)
<b>Cash used in capital investing activities</b>	<b><u>29,584</u></b>	<b><u>581,886</u></b>
<b>Net cash provided by Government of Canada</b>	<b><u>\$ 28,788,249</u></b>	<b><u>\$ 30,568,533</u></b>

The accompanying notes form an integral part of these financial statements

# Status of Women Canada

## Notes to the Financial Statements (*Unaudited*)

### For the Year Ended March 31

#### 1. Authority and Objectives

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:** Equality between Women and Men is Promoted and Advanced in Canada.

#### *Programs*

- ✓ **Advancing equality for women:** SWC supports action and innovation by investing in initiatives that work to bring about equality between women and men. The Program provides grant and contribution funding to organizations to support community-based action by carrying out projects that will lead to equality in communities across Canada. Funded projects occur at the national, regional, and local levels and work to help create conditions for success for women in Canada.
- ✓ **Leadership, expertise and advice:** SWC promotes public understanding about the status of women in Canada and encourages Canadians to engage in efforts to advance equality between women and men. Communications activities form a key aspect of this Program and commemorate important dates such as Women's History Month and Persons Day. SWC also provides strategic policy analysis and advice and acts as a knowledge broker to support federal organizations and other stakeholders in advancing equality for women and girls. SWC plays a lead role in building the capacity of federal organizations to use Gender-based Analysis Plus (GBA+). SWC provides strategic policy analysis and advice on numerous issues, aligned with the three priority areas (e.g. ending violence against women and girls; increasing women's leadership and decision-making roles and promoting economic opportunities for women).
- ✓ **Internal services:** Internal services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Material Services; Acquisition Services; and Travel and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

**Status of Women Canada**  
**Notes to the Financial Statements (*Unaudited*)**  
**For the Year Ended March 31**

**2. Summary of Significant accounting policies**

These financial statements have been prepared using the Government's accounting policies stated below, which are based on Canadian public sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian public sector accounting standards.

Significant accounting policies are as follows:

**a. Parliamentary authorities**

The Department is financed by the Government of Canada through Parliamentary authorities. Financial reporting of authorities provided to the Department do not parallel financial reporting according to generally accepted accounting principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and Departmental Net Financial Position and in the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 3 provides a reconciliation between the bases of reporting. The planned results amounts in the "Expenses" and "Revenues" section of the Statement of Operations and Departmental Net Financial Position are the amounts reported in the Future-Oriented Statement of Operations included in the 2014-15 *Report on Plans and Priorities*. Planned results are not presented in the "Government funding and transfers" section of the Statement of Operations and Department Net Financial Position and in the Statement of Change in Department Net Debt because these amounts were not included in the 2014-15 *Report on Plans and Priorities*.

**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 Government.

**c. Amounts due from/to the Consolidated Revenue Fund**

Amounts due from/to the Consolidated Revenue Fund (CRF) are the result of timing differences at year-end between when a transaction affects authorities and when it is processed through the CRF. Amounts due from the CRF represent the net amount of cash that the Department is entitled to draw from the CRF without further authorities to discharge its liabilities.

**d. Revenues**

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

# Status of Women Canada

## Notes to the Financial Statements (*Unaudited*)

### For the Year Ended March 31

#### e. Expenses

Expenses are recorded on the accrual basis:

- ✓ Transfer payments are recorded as expenses when authorization for the payment exists and the recipient has met the eligibility criteria or the entitlements established for the transfer payment program. In situations where payments do not form part of an existing program, transfer payments are recorded as expenses 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.
- ✓ Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.
- ✓ Services provided without charge by other government departments for accommodation, employer contributions to the health and dental insurance plans 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. The Department's contributions to the Plan are charged to expenses in the year incurred and represent the total departmental obligation to the Plan. 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.

ii. **Severance benefits:** Employees entitled to severance benefits under labour contracts or conditions of employment earn these benefits as services necessary to earn them are rendered. 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 the lower of cost and net recoverable value; a valuation allowance is recorded for receivables where recovery is considered uncertain.



**Status of Women Canada**  
**Notes to the Financial Statements (*Unaudited*)**  
**For the Year Ended March 31**

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

<b>Asset Class</b>	<b>Amortization Period</b>
Computer hardware	3-5 years
Computer software	3-5 years
Other equipment, including furniture	3-5 years

**i. Measurement uncertainty**

The preparation of these financial statements 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 future 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.

**Status of Women Canada**  
**Notes to the Financial Statements (*Unaudited*)**  
**For the Year Ended March 31**

**3. Parliamentary Authorities**

The Department receives most of its funding through annual parliamentary authorities. Items recognized in the Statement of Operations and Departmental Net Financial Position and the Statement of Financial Position in one year may be funded through parliamentary authorities 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 authorities used**

	<b>2015</b>	<b>2014</b>
	(in dollars)	
Net Cost of Operations before government funding	\$ 31,498,240	\$ 32,032,967
Adjustments for items affecting net cost of operations but not affecting authorities:		
Services provided without charge by other government departments (Note 8)	(1,487,124)	(1,448,015)
(Increase) Decrease in employee future benefits	(115,896)	125,477
Amortization of tangible capital assets	(112,315)	(65,584)
Refund of previous year expenditures	6,385	119,575
Gain on disposal of tangible capital assets	-	2,004
Decrease in vacation pay and compensatory leave	26,140	71,966
Other	-	3
Total items affecting net cost of operations but not affecting authorities	<b>(1,682,810)</b>	<b>(1,194,574)</b>
Adjustments for items not affecting net cost of operations but affecting authorities:		
Acquisitions of tangible capital assets	29,584	583,890
Transition payments for implementing salary payments in arrears	280,729	-
Total items not affecting net cost of operations but affecting authorities	<b>310,313</b>	<b>583,890</b>
<b>Current year authorities used</b>	<b>\$ 30,125,743</b>	<b>\$ 31,422,283</b>

**Status of Women Canada  
Notes to the Financial Statements (*Unaudited*)  
For the Year Ended March 31**

**(b) Authorities provided and used**

	<b>2015</b>	<b>2014</b>
	(in dollars)	
Authorities provided:		
Vote 1 - Operating expenditures	\$ 10,018,894	\$ 11,625,969
Vote 5 - Grants and Contributions	19,033,333	19,033,333
Statutory amounts	1,275,340	1,327,619
Less:		
Lapsed: Operating Expenditures	201,823	562,509
Lapsed: Grants & Contributions	1	-
Lapsed: Proceeds from disposal of tangible capital assets	-	125
Authorities available in future years	-	2,004
<b>Current year authorities used</b>	<b>\$ 30,125,743</b>	<b>\$ 31,422,283</b>

**4. Accounts payable and accrued liabilities**

The following table presents details of the Department's accounts payable and accrued liabilities:

	<b>2015</b>	<b>2014</b>
	(in dollars)	
Accounts payable - Other government departments and agencies	\$ 161,761	\$ 136,300
Accounts payable - External parties	2,840,744	2,617,971
<b>Total accounts payable</b>	<b>3,002,505</b>	<b>2,754,271</b>
Accrued liabilities	2,132,712	914,654
<b>Total accounts payable and accrued liabilities</b>	<b>\$ 5,135,217</b>	<b>\$ 3,668,925</b>

In Canada's Economic Action Plan 2012, the Government announced savings measures to be implemented by departments over the next three fiscal years starting in 2012-13. As a result, the Department has recorded at March 31, 2015, an obligation for termination benefits for an amount of \$451,247 (\$361,998 in 2013-14) as part of accrued liabilities to reflect the estimated workforce adjustment costs.

**Status of Women Canada**  
**Notes to the Financial Statements (*Unaudited*)**  
**For the Year Ended March 31**

**5. Employee future benefits**

**a) Pension benefits**

The Department's employees participate in the public service pension plan (the "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 Plan benefits and they are indexed to inflation.

Both the employees and the Department contribute to the cost of the Plan. Due to the amendment of the *Public Service Superannuation Act* following the implementation of provisions related to *Canada's Economic Action Plan 2012*, employee contributors have been divided into two groups – Group 1 relates to existing plan members as of December 31, 2012 and Group 2 relates to members joining the Plan as of January 1, 2013. Each group has a distinct contribution rate.

The 2014-15 expense amounts to \$870,453 (\$931,952 in 2013-14). For Group 1 members, the expense represents approximately 1.41 times (1.6 times in 2013-14) the employee contributions and, for Group 2 members, approximately 1.39 times (1.5 times in 2013-14) the employee contributions.

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 salary at termination of employment. These severance benefits are not pre-funded. Benefits will be paid from future authorities. Information about the severance benefits, measured as at March 31, is presented below.

As part of collective agreement negotiations with certain employee groups, and changes to conditions of employment for executives and certain non-represented employees, the accumulation of severance benefits under the employee severance pay program ceased for these employees commencing in 2012. Employees subject to these changes have been given the option to be immediately paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits on termination from the public service. These changes have been reflected in the calculation of the outstanding severance benefit obligation.

	<b>2015</b>	<b>2014</b>
	(in dollars)	
<b>Accrued benefit obligation - Beginning of year</b>	\$ 335,351	\$ 460,828
Expense for the year	183,223	308,778
Benefits paid during the year	(67,327)	(434,255)
<b>Accrued benefit obligation - End of year</b>	<b>\$ 451,247</b>	<b>\$ 335,351</b>

**Status of Women Canada**  
**Notes to the Financial Statements (*Unaudited*)**  
**For the Year Ended March 31**

**6. Accounts receivable and advances**

The following table presents details of the Department's accounts receivable and advance balances:

	<b>2015</b>	<b>2014</b>
	(in dollars)	
Receivables - Other government departments and agencies	\$ 19,678	\$ 10,255
Receivables - External parties	181,718	54,558
Employee advances	-	1,400
<b>Net accounts receivable</b>	<b>\$ 201,396</b>	<b>\$ 66,213</b>

**7. Tangible capital assets**

<b>Cost</b>	<b>Opening Balance</b>	<b>Acquisitions</b>	<b>Disposals and Write-Offs</b>	<b>Closing Balance</b>
(in dollars)				
Informatics hardware	\$ 941,118	\$ 8,525	\$ (509,579)	\$ 440,064
Informatics purchased and developed software	189,393	13,720	(183,183)	19,930
Other equipment, including furniture	522,482	7,339	(130,308)	399,513
<b>Total</b>	<b>\$ 1,652,993</b>	<b>\$ 29,584</b>	<b>\$ (823,070)</b>	<b>\$ 859,507</b>

<b>Accumulated Amortization</b>	<b>Opening Balance</b>	<b>Amortization</b>	<b>Disposals and Write-Offs</b>	<b>Closing Balance</b>
(in dollars)				
Informatics hardware	\$ 590,050	53,085	(509,577)	133,558
Informatics purchased and developed software	185,184	4,209	(183,183)	6,210
Other equipment, including furniture	268,536	55,021	(130,310)	193,247
<b>Total</b>	<b>\$ 1,043,770</b>	<b>\$ 112,315</b>	<b>\$ (823,070)</b>	<b>\$ 333,015</b>

**Status of Women Canada**  
**Notes to the Financial Statements (*Unaudited*)**  
**For the Year Ended March 31**

<b>Net book value</b>			
(in dollars)	<b>2015</b>		2014
Informatics hardware	\$	<b>306,506</b>	\$ 351,068
Informatics purchased and developed software		<b>13,720</b>	4,209
Other equipment, including furniture		<b>206,266</b>	253,946
<b>Total</b>	\$	<b>526,492</b>	\$ 609,223

**8. Related party transactions**

The Department is related as a result of common ownership to all government departments, agencies, and Crown corporations. The Department enters into transactions with these entities in the normal course of business and on normal trade terms. During the year, the Department received common services which were obtained without charge from other Government departments as disclosed below.

**(a) Common services provided without charge by other government departments**

During the year, the Department received services without charge from certain common service organizations, related to accommodation and the employer's contribution to the health and dental insurance plans. These services provided without charge have been recorded in the Department's Statement of Operations and Departmental Net Financial Position as follows:

	<b>2015</b>		<b>2014</b>	
	(in dollars)			
Accommodation	\$	848,923	\$	799,331
Employer's contribution to the health and dental insurance plans		638,201		648,684
<b>Total</b>	\$	<b>1,487,124</b>	\$	<b>1,448,015</b>

The Government has centralized some of its administrative activities for efficiency, cost-effectiveness purposes and economic delivery of programs to the public. As a result, the Government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The costs of these services, such as 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 in the Department's Statement of Operations and Departmental Net Financial Position.

**Status of Women Canada**  
**Notes to the Financial Statements (*Unaudited*)**  
**For the Year Ended March 31**

***(b) Other transactions with related parties***

	<u>2015</u>	<u>2014</u>
	(in dollars)	
Expenses – Other Government departments and agencies	\$ 1,781,343	\$ 2,258,484
Revenues - Other Government departments and agencies	-	2,004

Expenses and revenues disclosed in (b) exclude common services provided without charge, which is already disclosed in (a)

**9. Transfer of the transition payments for implementing salary payments in arrears**

The Government of Canada implemented salary payments in arrears in 2014-15. As a result, a one-time payment was issued to employees and will be recovered from them in the future. The transition to salary payments in arrears forms part of the transformation initiative that replaces the pay system and also streamlines and modernizes the pay processes. This change to the pay system had no impact on the expenses of the Department. However, it did result in the use of additional spending authorities by the Department. Prior to year end, the transition payments for implementing salary payments in arrears were transferred to a central account administered by Public Works and Government Services Canada, who is responsible for the administration of the Government pay system.

**Status of Women Canada**  
**Notes to the Financial Statements (*Unaudited*)**  
**For the Year Ended March 31**

**10. Segmented information**

Presentation by segment is based on the Department's program alignment architecture. The presentation by segment is based on the same accounting policies as described in the Summary of significant accounting policies in note 2. The following table presents the expenses incurred and revenues generated for the main programs, by major object of expense and by major type of revenue. The segment results for the period are as follows:

				<b>2015</b>	<b>2014</b>
				(in dollars)	
	Advancing equality for women	Leadership, expertise and advice	Internal Services	Total	Total
<b>Transfer Payments to Organizations, Including Crown Corporations and Non-Profit Organizations</b>	\$ 19,033,332	\$ -	\$ -	\$ 19,033,332	\$ 19,033,333
<b>Operating expenses</b>					
Salaries and employee benefits	3,689,958	1,925,803	4,360,348	9,976,109	10,037,651
Accommodation	321,999	165,213	361,711	848,923	799,331
Professional and special services	101,515	78,556	513,084	693,155	1,169,152
Information	6,500	10,364	92,988	109,852	97,769
Travel and relocation	114,090	88,987	167,637	370,714	304,722
Communication	42,840	16,891	82,392	142,123	242,503
Rentals	17,651	6,095	123,125	146,871	134,241
Machinery and equipment	12,563	820	23,594	36,977	167,413
Amortization of tangible capital assets	-	-	112,315	112,315	65,584
Utilities, material and supplies	6,515	1,380	18,767	26,662	34,388
Repair and maintenance	296	-	1,536	1,832	44,721
Other	(396)	-	(229)	(625)	(95,837)
<b>Total Operating expenses</b>	<b>4,313,531</b>	<b>2,294,109</b>	<b>5,857,268</b>	<b>12,464,908</b>	<b>13,001,638</b>
<b>Total Expenses</b>	<b>23,346,863</b>	<b>2,294,109</b>	<b>5,857,268</b>	<b>31,498,240</b>	<b>32,034,971</b>
<b>Revenues</b>					
Miscellaneous revenues	-	-	-	-	2,004
<b>Total Revenues</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,004</b>
<b>Net cost of operations before government funding</b>	<b>\$ 23,346,863</b>	<b>\$ 2,294,109</b>	<b>\$ 5,857,268</b>	<b>\$ 31,498,240</b>	<b>\$ 32,032,967</b>