

**Status of Women Canada
Quarterly Financial Report
For the quarter ended December 31, 2011**

**Statement outlining results, risks and significant changes in operations,
personnel and programming**

1. Introduction

Status of Women Canada (SWC) is a federal government organization that promotes equality for women and their full participation in the economic, social and democratic life of Canada.

SWC works to advance equality for women and to remove barriers to women's participation in society, putting particular emphasis on three priority areas:

- increasing women's economic security and prosperity;
- encouraging women's leadership and democratic participation; and
- ending violence against women.

SWC is also responsible for providing strategic policy advice and gender-based analysis support, administering the Women's Program and promoting commemorative events related to women and girls in Canada. The organization also plays an important role in Canada's efforts to meet its international obligations.

Further details on SWC's mandate, *raison d'être*, responsibilities and program activities may be found in the organization's 2011-2012 [Report on Plans and Priorities](#) and 2011-2012 [Main Estimates](#).

SWC management has prepared this quarterly financial report as required by section 65.1 of the *Financial Administration Act* and in the form and manner prescribed by the Treasury Board. The report, for the quarter ending December 31, 2011, should be read in conjunction with the Main Estimates and Supplementary Estimates. It has not been subject to an external audit or review.

Basis of Presentation

SWC management has prepared this report using an expenditure basis of accounting. The accompanying Statement of Authorities includes the spending authorities granted by Parliament and those in the organization's Main Estimates and Supplementary Estimates for the fiscal year 2011-2012. This quarterly financial report has been prepared using a special framework designed to meet financial information needs with respect to spending authorities.

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All Government of Canada expenditures must be authorized by Parliament. Approvals take the form of annually approved limits or legislation on statutory spending for specific purposes.

When Parliament is dissolved for the purposes of a general election, section 30 of the *Financial Administration Act* authorizes the Governor General, under certain conditions, to issue a special warrant allowing the Government of Canada to withdraw funds from the Consolidated Revenue Fund. A special warrant is deemed to be an appropriation for the fiscal year in which it is issued.

The organization uses the full accrual method of accounting to prepare and present its annual departmental financial statements that are part of the Departmental Performance reporting process. However, the authorities approved by Parliament remain on an expenditure basis.

2. Highlights of fiscal quarter and fiscal year-to-date results

Significant Changes to Authorities

First Quarter Changes:

SWC saw a decrease of approximately 4% (\$1.4 million) in total authorities available compared to the same quarter in 2010-2011. This decrease is largely due to the exhaustion of the \$1.0 million in re-profiled contribution funding from the Women's Partnership Fund for 2008-2009.

SWC also contributed \$0.4 million (representing a reduction of approximately 14% in the operating budget) in response to government-wide exercises to reduce departmental spending; the reduction mostly impacted the budget available for the Minister's Office.

Second Quarter Changes:

SWC's authorities have increased in comparison to the first quarter ended June 30, 2011, as SWC received its 2010-2011 carry-forward of approximately \$0.5 million.

Third Quarter Changes:

SWC's authorities have increased in comparison to the second quarter ended September 30, 2011 as SWC received a reimbursement from TBS for severance cash-outs taken by staff as per renegotiated collective agreements and for other payroll requirements.

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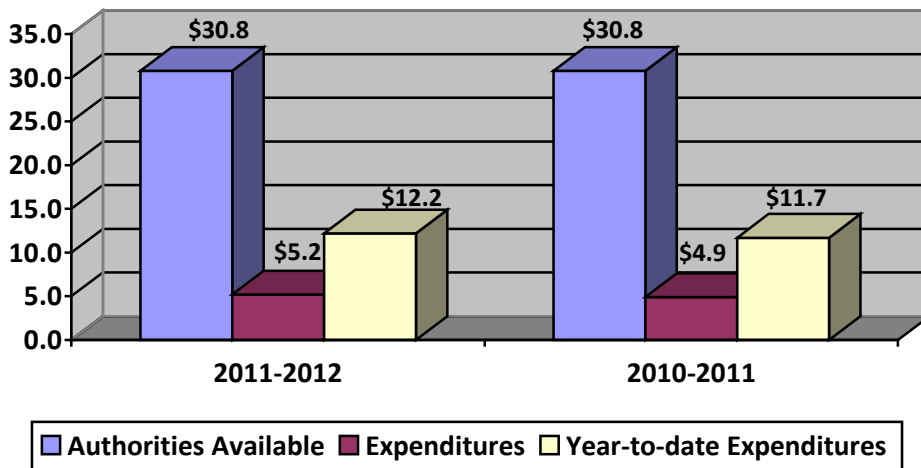
Significant Changes to Expenditures

Expenditures in the third quarter increased by approximately 7% compared to the third quarter from the previous year. The variance is mostly the result of an increase in transfer payment spending of approximately 11% or \$251K. Expenditures in the third quarter increased by approximately 33% compared to the second quarter of 2011-2012. The variance is also mostly the result of an increase in transfer payment spending of approximately 109% or \$1,330K over that period. The increase in transfer payment spending is mostly due to the fact that more projects were approved during this quarter compared to the same period last fiscal year as well as last quarter. In addition, payment schedules vary from year to year.

For the first quarter of 2011-2012, federal organizations were resourced through Governor General Special Warrants, and due to uncertainty surrounding the release of Full Supply, SWC limited expenditures in certain areas. In the ongoing spirit of restraint, SWC continued to limit spending in all but one non-personnel area: rentals spending increased approximately 32% compared to the same quarter of 2010-11.

Figure 1 shows the organization's Authorities and Actual Expenditures for the quarters ended December 31, 2010, and December 31, 2011. The bar graph also shows year-to-date expenditures at the end of the quarter for both 2010 and 2011. Spending on December 31, 2011, is in line with the third quarter of 2010-2011; however, planned spending is not evenly distributed throughout the year. Special events, international commitments and other related activities will necessitate varying levels of spending in certain quarters.

Figure 1 – Third Quarter Authorities Available Compared to Expenditures (in \$millions)



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3. Risks and uncertainties

This quarterly financial report reflects the results of the current fiscal period in relation to the Main Estimates released on June 27, 2011 and funding received through Treasury Board Central Votes such as the 2010-2011 carry forward.

Budget 2010 announced that departmental operating budgets for the fiscal years 2011-2012 and 2012-2013 would be frozen at their 2010-2011 levels and organizations would not be funded for new wage increases. The impact of this freeze is mitigated through targeted reductions in spending in various discretionary activities such as the use of temporary help services and re-engineered processes.

4. Significant changes in operations, personnel and programs

There have been no significant changes in operations, personnel and programs over the last year.

Approval by Senior Officials

Approved by:

Suzanne Clément
Coordinator, Status of Women Canada
Ottawa, Canada

Johanne Tremblay
A/Chief Financial Officer

February 9, 2012

**Status of Women Canada
Statement of Authorities (unaudited)
For the quarter ended December 31, 2011**

(in thousand of dollars)

	Fiscal year 2011-2012			Fiscal year 2010-2011		
	Total available for use for the year ending March 31, 2012*	Used during the quarter ended December 31, 2011	Year to date used at quarter-end	Total available for use for the year ended March 31, 2011*	Used during the quarter ended December 31, 2010	Year to date used at quarter-end
Operating expenditures	10,595	2,378	6,827	9,718	2,301	6,566
Grants and Contributions	18,950	2,545	4,496	19,950	2,294	4,211
Statutory authorities						
Employee Benefit Plan	1,253	295	915	1,170	293	879
Minister of State - Motor car allowance	-	-	-	2	-	-
Total budgetary authorities	30,798	5,218	12,238	30,840	4,888	11,656

* Includes only authorities available for use and granted by Parliament at quarter end

Status of Women Canada
Departmental budgetary expenditures by Standard Object (unaudited)
For the quarter ended December 31, 2011

(in thousand of dollars)	Fiscal year 2011-2012			Fiscal year 2010-2011		
	Planned Expenditures for the year ending March 31, 2012*	Expended during the quarter ended December 31, 2011	Year to date used at quarter-end	Planned Expenditures for the year ended March 31, 2011*	Expended during the quarter ended December 31, 2010	Year to date used at quarter-end
Expenditures						
Personnel	9,055	2,336	6,881	8,057	2,141	6,399
Transportation and communications	773	139	246	629	142	299
Information	164	5	24	234	24	48
Professional and special services	1,278	160	466	1,252	259	548
Rentals	66	12	31	57	9	31
Repair and maintenance	103	-	57	108	4	54
Utilities, materials and supplies	98	9	19	74	9	27
Acquisition of machinery and equipment	246	12	18	455	6	38
Transfer payments	18,950	2,545	4,496	19,950	2,294	4,211
Other subsidies and payments	65	-	-	24	-	1
Total net budgetary expenditures	30,798	5,218	12,238	30,840	4,888	11,656

*Includes only authorities available for use and granted by Parliament at quarter end