

**Status of Women Canada  
Quarterly Financial Report  
For the quarter ended June 30, 2012**

**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 on gender equality.

Further details on SWC's mandate, raison d'être, responsibilities and program activities may be found in the organization's 2012-2013 [Report on Plans and Priorities](#) and 2012-2013 [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 June 30, 2012, 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 2012-2013. 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

SWC saw an increase of less than 1% (\$0.2 million) in total authorities available compared to the same quarter in 2011-2012. This increase is largely due to funding received through the government advertising fund to support an internet search optimization strategy for a website, which will provide information about preventing violence against women and girls.

### Significant Changes to Expenditures

Total expenditures in the first quarter of 2012-2013 increased by approximately 125% compared to the first quarter ended June 30, 2011.

The significant variance is the result of an increase in the Transfer Payment standard object spending of 541% or (approximately \$4.0 million), mostly due to the fact that projects have payment schedules that vary from year to year. SWC forecasts fully expending its transfer payments by the end of the fiscal year.

Spending in the Transportation and Communications standard object has increased by approximately 19% from \$48,000 in the first quarter of 2011-2012 to \$57,000 in the first quarter of 2012-2013. Total spending in this standard object is expected to be similar to spending in 2011-12 however; timing for various travel commitments such as the Federal-Provincial-Territorial meetings will vary from year to year causing annual fluctuation in quarterly spending.

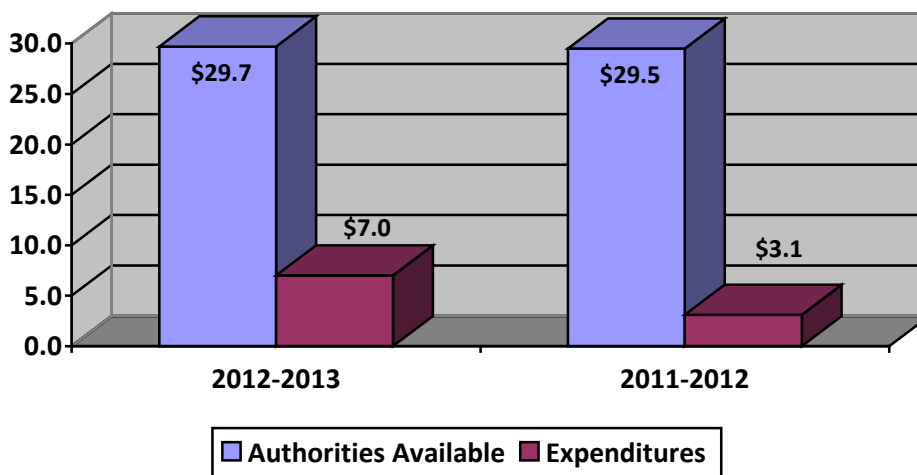
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Spending in the Professional and Special services standard object has decreased by approximately 37% from \$98,000 in the first quarter of 2011-2012 to \$62,000 in the first quarter of 2012-2013. This decrease is mostly explained by Status of Women Canada having received transfers from its federal partners for the publication of the 6<sup>th</sup> edition of Women in Canada and on measuring violence.

Annually, the Receiver General for Canada reviews the government-wide chart of accounts. For 2012-2013, changes made directly impacted expenditures reported within the Rentals and Repair and Maintenance standard objects. Expenditures previously reported within one standard object are now reported within the other standard object. Together, expenditures with the Rentals and Repairs and Maintenance standard objects have increased by approximately 18% from \$64,000 in the first quarter of 2011-2012 to \$76,000 in the first quarter of 2012-2013. This is mostly due to the requirement for new software licence agreements and an increase in the cost of existing software licence agreements.

As can be seen in Figure 1, SWC spent approximately 23.6% of its authorities in the first quarter of 2012-2013. This is significantly higher than the first quarter of 2011-2012, when SWC had spent approximately 10.5% of its authorities. As previously mentioned, this significant increase is mostly due to varying payment schedules for transfer payments. It is important to note that planned spending is not evenly distributed throughout the year or from year to year. Special events, international commitments and so on will necessitate varying spending in certain quarters.

Figure 1 – First 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 and Supplementary Estimates (A) released on June 29, 2012.

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 continues to be 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.

**5. Budget 2012 Implementation**

No budgetary reductions have resulted from Budget 2012

**Approved by:**

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Coordinator, Status of Women Canada  
Ottawa, Canada

*Johanne Tremblay*  
A/Chief Financial Officer

August 22, 2012

**Status of Women Canada  
Statement of Authorities (unaudited)  
For the quarter ended June 30, 2012**

(in thousand of dollars)	<b>Fiscal year 2012-2013</b>			<b>Fiscal year 2011-2012</b>		
	Total available for use for the year ending March 31, 2013*	Used during the quarter ended June 30, 2012	Year to date used at quarter-end	Total available for use for the year ended March 31, 2012*	Used during the quarter ended June 30, 2011	Year to date used at quarter-end
Vote 30 - Operating expenditures	9,496	1,966	1,966	9,270	2,059	2,059
Vote 35 - Grants and Contributions	18,950	4,720	4,720	18,950	736	736
Statutory authorities						
Employee Benefit Plan	1,226	306	306	1,253	313	313
<b>Total budgetary authorities</b>	<b>29,672</b>	<b>6,992</b>	<b>6,992</b>	<b>29,473</b>	<b>3,108</b>	<b>3,108</b>

\* 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 June 30, 2012**

(in thousand of dollars)

	Fiscal year 2012-2013			Fiscal year 2011-2012		
	Planned Expenditures for the year ending March 31, 2013*	Expended during the quarter ended June 30, 2012	Year to date used at quarter-end	Planned Expenditures for the year ended March 31, 2012*	Expended during the quarter ended June 30, 2011	Year to date used at quarter-end
<b>Expenditures</b>						
Personnel	8,190	2,062	2,062	8,216	2,147	2,147
Transportation and communications	639	57	57	638	48	48
Information	382	8	8	136	8	8
Professional and special services	1,055	62	62	1,055	98	98
Rentals	53	69	69	55	8	8
Repair and maintenance	89	7	7	85	56	56
Utilities, materials and supplies	83	5	5	81	4	4
Acquisition of machinery and equipment	227	2	2	203	3	3
Transfer payments	18,950	4,720	4,720	18,950	736	736
Other subsidies and payments	4	-	-	54	0	0
<b>Total net budgetary expenditures</b>	<b>29,672</b>	<b>6,992</b>	<b>6,992</b>	<b>29,473</b>	<b>3,108</b>	<b>3,108</b>

Note: Totals may not add and may not agree with details provided in other public documents due to rounding.

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