

**Status of Women Canada
Quarterly Financial Report
For the quarter ended September 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 September 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

First Quarter Changes:

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.

Second Quarter Changes

SWC's authorities have increased in comparison to the first quarter ended June 30, 2012, as SWC received its 2011-2012 carry-forward of approximately \$0.5 million.

Significant Changes to Expenditures

Expenditures in the second quarter of 2012-2013 increased by approximately 21% compared to the second quarter ended September 30, 2011. The variance is mostly the result of an increase in Transfer Payment standard object spending of 98% or approximately \$1.2 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 Professional and Special services standard object has decreased by approximately 54% from \$208,000 in the second quarter of 2011-2012 to \$96,000 in the second quarter of 2012-2013. However, spending has increased by approximately 55% from \$52,000 in the first quarter of 2012-13.

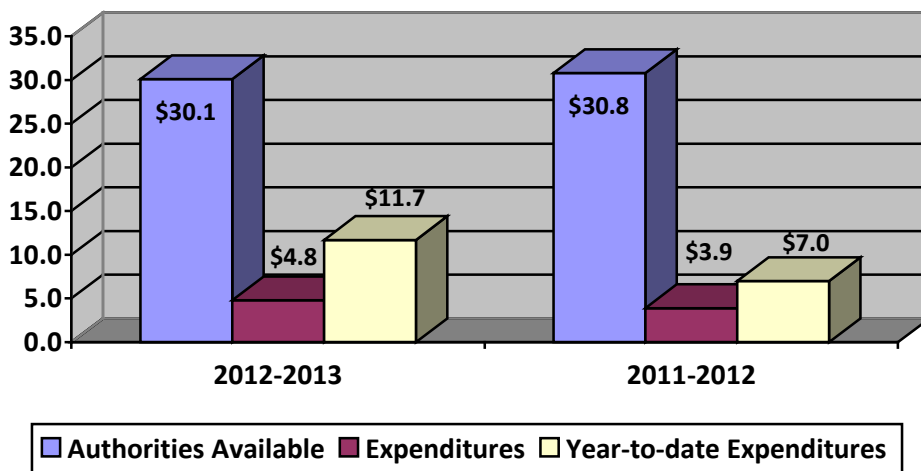
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The decrease from 2011-2012 is mostly explained by Status of Women Canada having received transfers from its federal and provincial partners for the publication of the 6th edition of Women in Canada and for Measuring Violence Against Women: Statistical Trends. The increase from the first quarter of 2012-2013 is mostly due to the organization’s requirement for technical support for various applications.

As highlighted in the first Quarterly Report of 2012-13, the Receiver General for Canada reviews on an annual basis 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 within the Rentals and Repairs and Maintenance standard objects have decreased by approximately 82% from \$76,000 in the first quarter of 2012-2013 to \$14,000 in the second quarter of 2012-2013. This decrease is comparable to last year’s decrease of 81% over the same period. These decreases were mostly due to the requirement for new software licence agreements and existing software licence agreements being paid in the first quarter of both fiscal years.

As can be seen in Figure 1, SWC spent approximately 39% of its authorities in the second quarter of 2012-2013. This is moderately higher than the second quarter of 2011-2012, when SWC had spent approximately 23% of its authorities. As previously mentioned, this 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 – Second 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 & B).

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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Ottawa, Canada

Johanne Tremblay
A/Chief Financial Officer

October 26, 2012

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

(in thousands of dollars)	Fiscal year 2012-2013			Fiscal year 2011-2012		
	Total available for use for the year ending March 31, 2013*	Used during the quarter ended September 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 September 30, 2011	Year to date used at quarter-end
Vote 30 - Operating expenditures	9,960	2,042	4,008	10,595	2,390	4,449
Vote 35 - Grants and Contributions	18,950	2,410	7,130	18,950	1,215	1,951
Statutory authorities						
Employee Benefit Plan	1,226	300	606	1,253	307	620
Total budgetary authorities	30,136	4,752	11,744	30,798	3,912	7,020

* 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 September 30, 2012

(in thousands of dollars)	Fiscal year 2012-2013			Fiscal year 2011-2012		
	Planned Expenditures for the year ending March 31, 2013*	Expended during the quarter ended September 30, 2012	Year to date used at quarter-end	Planned Expenditures for the year ended March 31, 2012*	Expended during the quarter ended September 30, 2011	Year to date used at quarter-end
Expenditures						
Personnel	8,190	2,147	4,209	9,056	2,398	4,545
Transportation and communications	769	64	121	773	59	107
Information	408	11	19	164	11	18
Professional and special services	1,269	96	158	1,277	208	305
Rentals	64	13	82	66	11	19
Repair and maintenance	108	1	8	103	1	58
Utilities, materials and supplies	100	8	13	98	6	10
Acquisition of machinery and equipment	273	2	4	246	3	6
Transfer payments	18,950	2,410	7,130	18,950	1,215	1,952
Other subsidies and payments	5	-	-	65	0	0
Total net budgetary expenditures	30,136	4,752	11,744	30,798	3,912	7,020

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