

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

#### Third Quarter Changes

SWC's authorities have increased in comparison to the second quarter ended September 30, 2012, as SWC received a reimbursement from TBS for payroll requirements of approximately \$0.07 million.

SWC saw a decrease of approximately \$0.6 million in total authorities available compared to the same quarter in 2011-2012 as severance cash-outs taken by staff as per renegotiated collective agreements reimbursed by TBS have considerably declined.

# Status of Women Canada

## Quarterly Financial Report

### For the quarter ended December 31, 2012

#### Significant Changes to Expenditures

Expenditures in the third quarter of 2012-2013 decreased by approximately 9% compared to the third quarter ended December 31, 2011. This variance is mostly the result of a decrease in Transfer Payment standard object spending of 20% or approximately \$0.5 million due to the fact that projects have payment schedules that vary from year to year.

In comparison to the second quarter of 2012-2013, total expenditures were similar however, spending in the Transfer Payment standard object decreased by 15% or approximately \$0.4 million, due to the fact that projects have payment schedules that vary from quarter to quarter, while operating expenditures increased by 17% or approximately \$0.3 million. This increase is explained in the following paragraphs.

Spending in the Professional and Special services standard object increased by approximately 35% from \$160,000 in the third quarter of 2011-2012 to \$215,000 in the third quarter of 2012-2013. Spending has also increased by approximately 124% from \$96,000 in the second quarter of 2012-13. The increase from 2011-2012 is mostly explained by an increase in translation requirements by the organisation. The increase from the second quarter of 2012-2013 is mostly explained by an increase in translation requirements by the organisation, additional costs incurred for the publication of *Measuring Violence Against Women: Statistical Trends* and an increase in demand for corporate services currently not offered internally.

Spending in the Information standard object increased by approximately 581% from \$5,300 in the third quarter of 2011-2012 to \$36,000 in the third quarter of 2012-2013. Spending has also increased by approximately 228% from \$11,000 in the second quarter of 2012-13. Both increases are mostly due to the development of creative concepts in support of a search engine optimization strategy for website content on the prevention of violence against women and girls.

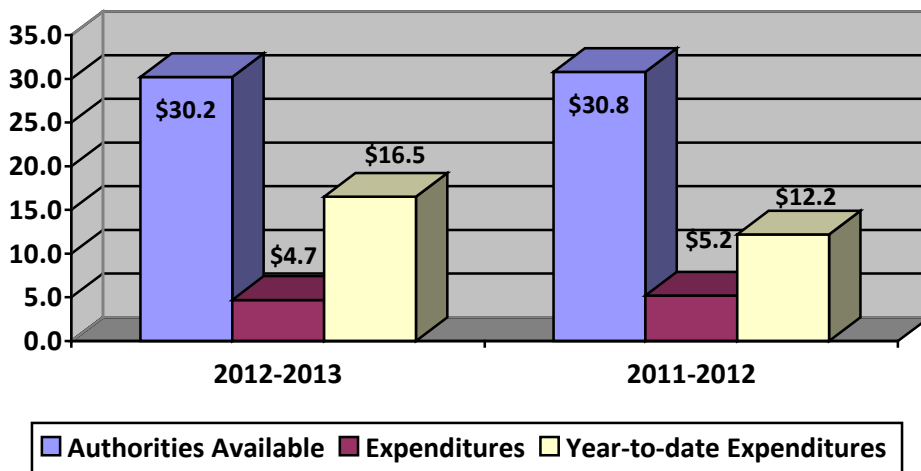
Spending in the Transportation and Communications standard object decreased by approximately 26% from \$139,000 in the third quarter of 2011-2012 to \$103,000 in the third quarter of 2012-2013. However, spending has increased by approximately 59% from \$64,000 in the second quarter of 2012-2013. The decrease from 2011-2012 is mostly due to an overall reduction in travelling within the organisation. The increase from the second quarter of 2012-2013 is mostly explained by an increase in the number of visits to organizations funded by SWC for project monitoring in order to comply with the due diligence requirements of the Transfer Payment Policy, attendance at the United Nations for the International Day of the Girl events and travel related to the Governor General awards.

As can be seen in Figure 1, SWC spent approximately 55% of its authorities in the third quarter of 2012-2013. This is higher than the third quarter of 2011-2012, when SWC had spent approximately 40%

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



### 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.

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**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

February 11, 2013

**Status of Women Canada  
Statement of Authorities (unaudited)  
For the quarter ended December 31, 2012**

(in thousands 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 December 31, 2012	Year to date used at quarter-end	Total available for use for the year ended March 31, 2012*	Used during the quarter ended December 31, 2011	Year to date used at quarter-end
Vote 30 - Operating expenditures	10,037	2,388	6,396	10,595	2,378	6,827
Vote 35 - Grants and Contributions	18,950	2,046	9,176	18,950	2,545	4,496
Statutory authorities						
Employee Benefit Plan	1,226	306	912	1,253	295	915
<b>Total budgetary authorities</b>	<b>30,213</b>	<b>4,740</b>	<b>16,484</b>	<b>30,798</b>	<b>5,218</b>	<b>12,238</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 December 31, 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 December 31, 2012	Year to date used at quarter-end	Planned Expenditures for the year ended March 31, 2012*	Expended during the quarter ended December 31, 2011	Year to date used at quarter-end
<b>Expenditures</b>						
Personnel	8,267	2,307	6,516	9,055	2,336	6,881
Transportation and communications	769	103	224	773	139	246
Information	408	36	55	164	5	24
Professional and special services	1,269	215	373	1,278	160	466
Rentals	64	22	104	66	12	31
Repair and maintenance	108	0	8	103	-	57
Utilities, materials and supplies	100	6	19	98	9	19
Acquisition of machinery and equipment	273	5	9	246	12	18
Transfer payments	18,950	2,046	9,176	18,950	2,545	4,496
Other subsidies and payments	5	0	0	65	-	0
<b>Total net budgetary expenditures</b>	<b>30,213</b>	<b>4,740</b>	<b>16,484</b>	<b>30,798</b>	<b>5,218</b>	<b>12,238</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