

Workplace Gender Equality Agency

**Entity resources and planned
performance**

WORKPLACE GENDER EQUALITY AGENCY

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WORKPLACE GENDER EQUALITY AGENCY

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Workplace Gender Equality Agency (WGEA), established under *the Workplace Gender Equality Act 2012* (the Act), is charged with promoting and improving gender equality in Australian workplaces. WGEA's vision is for women and men to be equally represented, valued and rewarded.

Non-public sector employers with 100 or more employees (relevant employers) are required to report to WGEA annually against standardised categories described as gender equality indicators (GEIs).

This reporting data underpins initiatives to promote and improve workplace gender equality through:

- the provision to each relevant employer of a confidential, customised benchmark report which will enable the employer to identify areas for improvement, compare their gender performance to their peers and track progress over time
- the publication of aggregated benchmark data on an interactive data centre on the Agency's website
- the publication of a detailed report of the reporting data collected by the Agency from relevant employers including explanatory and interpretative material.

WGEA offers a citation which recognises leading workplace gender equality practice, the WGEA Employer of Choice for Gender Equality citation. This citation has been designed to align with the Act and reflect current thinking on what is leading practice in gender equality. The citation delivers significant advantage to successful applicants in enabling them to differentiate their employer brand and attract and retain top talent. The first successful applicants under the WGEA Employer of Choice for Gender Equality were named in 2014.

WGEA will continue to deliver a comprehensive education programme, develop tools and resources, and drive change through innovative public awareness campaigns in key areas such as pay equity and flexible working.

1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total resources from all sources. The table summarises how resources will be applied by outcome and by administered and departmental classification.

Table 1.1: WGEA resource statement — Budget estimates for 2015–16 as at Budget May 2015

	<i>Actual Available Appropriation 2014–15</i>	Estimate of prior year amounts available in 2015–16	Proposed at 2015–16 Budget	Total 2015–16 estimate
	\$'000	\$'000	\$'000	\$'000
Ordinary annual services¹				
Departmental appropriation				
Prior year appropriations ²	1,114	742	-	742
Departmental appropriation ³	5,008	-	5,132	5,132
s74 Retained revenue receipts ⁴	190	-	100	100
Total	6,312	742	5,232	5,974
Total ordinary annual services [A]	6,312	742	5,232	5,974
Departmental non-operating				
Equity injections	-	-	-	-
Total other services [B]	-	-	-	-
Total available annual appropriations [A+B]	6,312	742	5,232	5,974

Table 1.1: WGEA resource statement — Budget estimates for 2015–16 as at Budget May 2015 (continued)

	<i>Actual Available Appropriation 2014–15</i>	<i>Estimate of prior year amounts available in 2015–16</i>	<i>Proposed at 2015–16 Budget</i>	<i>Total 2015–16 estimate</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Total appropriations excluding special accounts	6,312	742	5,232	5,974
Total resourcing [A+B+C+D]	6,312	742	5,232	5,974
Less appropriations drawn from annual or special appropriations above and credited to special accounts	-	-	-	-
and/or payments to corporate entities through annual appropriations	-	-	-	-
Total net resourcing for Workplace Gender Equality Agency	6,312	742	5,232	5,974

¹ Appropriation Bill (No.1) 2015–16.

² Estimated adjusted balance carried forward from previous year.

³ Includes an amount of \$0.197 million in 2015–16 for the Departmental Capital Budget (refer to Table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.

⁴ Estimated Retained revenue receipts under section 74 of the PGPA Act.

Reader note: All figures are GST exclusive.

1.3 BUDGET MEASURES

Budget measures in Part 1 relating to the Workplace Gender Equality Agency are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Agency 2015–16 Budget measures

Part 2: MYEFO measures not previously reported in a portfolio statement

	Programme	2014–15	2015–16	2016–17	2017–18	2018–19
		\$'000	\$'000	\$'000	\$'000	\$'000
Expense measures						
Communications and Public Affairs						
Savings	1.1					
Departmental expenses		(18)	(36)	(36)	(36)	(36)
Total		(18)	(36)	(36)	(36)	(36)
Total expense measures						
Departmental		(18)	(36)	(36)	(36)	(36)
Total		(18)	(36)	(36)	(36)	(36)

Prepared on a Government Finance Statistics (fiscal) basis.

Section 2: Outcomes and planned performance

2.1 OUTCOMES AND PERFORMANCE INFORMATION

Government outcomes are the intended results, impacts or consequences of actions by the government on the Australian community. Commonwealth programmes are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programmes which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programmes, specifying the performance indicators and targets used to assess and monitor the performance of the Workplace Gender Equality Agency in achieving government outcomes.

Outcome 1: Promote and improve gender equality in Australian workplaces including through the provision of advice and assistance to employers and the assessment and measurement of workplace gender data.

Outcome expense statement

Table 2.1 provides an overview of the total expenses for Outcome 1 by programme.

Table 2.1: Budgeted expenses for Outcome 1

	2014–15	2015–16
Outcome 1: Promote and improve gender equality in Australian workplaces including through the provision of advice and assistance to employers and the assessment and measurement of workplace gender data	Estimated actual expenses \$'000	Estimated expenses \$'000
Programme 1.1: Workplace Gender Equality		
Departmental expenses		
Departmental appropriation ¹	5,198	5,035
Expenses not requiring appropriation in the Budget year ²	676	663
Total for programme 1.1	5,874	5,698
Outcome 1 Totals by appropriation type		
Departmental expenses		
Departmental appropriation ¹	5,198	5,035
Expenses not requiring appropriation in the Budget year ²	676	663
Total expenses for Outcome 1	5,874	5,698
	2014–15	2015–16
Average staffing level (number)	29	29

¹ Departmental appropriation combines 'Ordinary annual services (Appropriation Bill No. 1)' and 'Revenue from independent sources (s 74)'.
² Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, and audit fees.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Contributions to Outcome 1

Programme 1.1: Workplace Gender Equality

Programme objective

The objective of this programme is to improve gender equality in Australian workplaces. Gender equality refers to Australian women and men being offered the same opportunities in the workplace, including equal remuneration and the ability to balance paid work with caring and family responsibilities.

The programme will focus on promoting and improving gender equality and outcomes for both women and men in the workplace through activities which aim to:

- promote amongst employers the elimination of discrimination on the basis of gender in relation to employment matters foster, workplace consultation between employers and employees on issues concerning gender equality in employment and in the workplace
- improve the productivity and competitiveness of Australian business through the advancement of gender equality in employment and in the workplace
- remove barriers to the full and equal participation of women in the workforce.

Key activities include:

- advising and assisting employers to promote and improve gender equality in the workplace including providing advice and assistance on the collection and analysis of workplace data to underpin measures to improve gender equality outcomes
- undertaking research, educational and other programmes designed to promote and improve gender equality in the workplace
- promoting and contributing to understanding and acceptance, and public discussion, of gender equality in the workplace
- reviewing compliance with the Act by relevant employers.

Table 2.1.1 Programme expenses

	2014–15 Estimated actual \$'000	2015–16 Budget \$'000	2016–17 Forw ard estimate \$'000	2017–18 Forw ard estimate \$'000	2018–19 Forw ard estimate \$'000
Programme support	5,198	5,035	5,053	5,101	5,151
Expenses not requiring appropriation in the Budget year ¹	676	663	616	461	364
Total programme expenses	5,874	5,698	5,669	5,562	5,515

¹ Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, and audit fees.

Programme 1.1 Deliverables

The Agency will support improved workplace gender equality by:

- assisting relevant employers to report to the Agency, through the provision of:
 - a secure online web portal
 - education and guidance materials on reporting
 - telephone assistance.
- educating employers on improving gender equality outcomes, through the provision of:
 - education and materials on interpreting workplace data and on strategies for removing barriers to workplace gender equality
 - a set of benchmarks that will enable relevant employers to consider and improve their workplace outcomes and practices over time and in relation to their peers.
- promoting and contributing to understanding and acceptance, and public discussion, of gender equality in the Australian workplace, through:
 - the recognition of good gender equality performance
 - contributions to public discussion of gender equality in the workplace including through speeches and events
 - an improved digital presence.
- using gender equality data to improve workplace gender equality, through:
 - making publicly available aggregated benchmark data
 - the establishment of a database of reported data to inform the Agency's activities and advice to the Minister as required
 - the preparation of biennial reports to the Minister on overall progress achieved in relation to the GEIs, beginning with the two-year period ending on 31 May 2016.

- fostering compliance with the reporting and transparency provisions of the Act, through:
 - contacting relevant employers who are not meeting their obligations and assisting them to become compliant
 - undertaking reviews of relevant employers' compliance with the Act
 - naming non-compliant employers in a report to the Minister or by electronic or other means.

Programme 1.1 Deliverables

Table 2.1.1.A Education

Deliverable	2014-15 Revised Budget	2015-16 Budget	2016-17 Forward Estimate	2017-18 Forward Estimate	2018-19 Forward Estimate
Education participants	1351	1419	1489	1564	1642
Educational resources available on Agency website	600	66	73	80	88
Benchmarks developed	43	43	43	43	43

Table 2.1.1.B Understanding and acceptance and public discussion

Deliverable	2014-15 Revised Budget	2015-16 Budget	2016-17 Forward Estimate	2017-18 Forward Estimate	2018-19 Forward Estimate
Speeches and events delivered	52	52	52	52	52
Employer of choice organisations	80	88	97	106	117

Table 2.1.1.C Compliance

Deliverable	2014-15 Revised Budget	2015-16 Budget	2016-17 Forward Estimate	2017-18 Forward Estimate	2018-19 Forward Estimate
Employers registered with the Agency as relevant employers	11,700	11,759	11,817	11,876	11,936
Employer reviews conducted	-	10	11	12	13

Table 2.1.1.D Reporting by Agency

Deliverable	2014-15 Revised Budget	2015-16 Budget	2016-17 Forward Estimate	2017-18 Forward Estimate	2018-19 Forward Estimate
Biennial report to the Minister	-	-	1	-	1

Programme 1.1 Key performance indicators

- percentage of women in leadership including governing board members, key management personnel (KMP) and other managers
- percentage of employers conducting gender remuneration gap analyses
- percentage of employers with a strategy or policy to support employees with family and caring responsibilities
- number of visits to the Agency website.

Table 2.1.1.E Programme 1.1 Key performance indicators

Key performance indicators	2014–15 Revised Budget	2015–16 Budget	2016–17 Forward Estimate	2017–18 Forward Estimate	2018–19 Forward Estimate
Percentage of women in leadership roles in relevant employers					
- Governing board members	23.7%	24.5%	25.3%	26.1%	26.9%
- KMP	26.1%	26.5%	26.9%	27.3%	27.7%
- Other managers	36.8%	38%	39%	40%	41%
Percentage of relevant employers that have conducted gender remuneration gap analyses	24%	25%	25.5%	26%	27%
Percentage of relevant employers with a strategy or policy to support employees with family or caring responsibilities	55.1%	56%	57%	58%	59%
Number of visits to Agency website	200,000	210,000	220,500	231,525	243,101

Section 3: Explanatory tables and budgeted financial statements

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2015–16 budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and programme expenses, movements in administered funds, special accounts and government indigenous expenditure.

3.1 EXPLANATORY TABLES

3.1.1 Movement of administered funds between years

WGEA does not have any administered funds. For this reason Table 3.1.1 is not presented.

3.1.2 Special accounts

WGEA does not have any special accounts. For this reason Table 3.1.2 is not presented.

3.1.3 Australian Government Indigenous expenditure

WGEA does not have any Australian Government Indigenous expenditure. For this reason Table 3.1.3 is not presented.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Differences in entity resourcing and financial statements

Table 3.2.1 recognises the full year revenue for 2015-16 on the basis of accrual accounting principles.

3.2.2 Analysis of budgeted financial statements

The Workplace Gender Equality Agency is budgeting for an operating result equal to the unappropriated depreciation and amortisation expense in 2015-16 and the three forward years.

Total revenues are estimated to be \$5 million in 2015-16, and total expenses to be \$5.7 million.

Total assets for 2015-16 are estimated to be \$3 million. The majority of the assets represent receivables (appropriations receivable) and intangibles.

Total liabilities for 2015-16 are estimated to be \$1 million. The largest liabilities are accrued employee entitlements.

3.2.3 Budgeted financial statements tables

Table 3.2.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2014–15 Estimated actual \$'000	2015–16 Budget \$'000	2016–17 Forw ard estimate \$'000	2017–18 Forw ard estimate \$'000	2018–19 Forw ard estimate \$'000
EXPENSES					
Employee benefits	3,226	3,417	3,651	3,724	3,771
Suppliers	1,992	1,638	1,392	1,367	1,370
Depreciation and amortisation	646	633	616	461	364
Finance costs	10	10	10	10	10
Total expenses	5,874	5,698	5,669	5,562	5,515
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other	190	100	100	100	100
Total own-source revenue	190	100	100	100	100
Gains					
Other	30	30	30	30	30
Total gains	30	30	30	30	30
Total own-source income	220	130	130	130	130
Net cost of/(contribution by) services	5,654	5,568	5,539	5,432	5,385
Revenue from Government	5,008	4,935	4,923	4,971	5,021
Surplus/(deficit) attributable to the Australian Government	(646)	(633)	(616)	(461)	(364)
Total comprehensive income/(loss) attributable to the Australian Government	(646)	(633)	(616)	(461)	(364)

Table 3.2.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**Note: Impact of net cash appropriation arrangements**

	2014–15	2015–16	2016–17	2017–18	2018–19
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations.	-	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations ¹	646	633	616	461	364
Total comprehensive income/(loss) - as per the statement of comprehensive income	(646)	(633)	(616)	(461)	(364)

¹ From 2010–11, the government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.2.5 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)

	2014–15 Estimated actual \$'000	2015–16 Budget \$'000	2016–17 Forw ard estimate \$'000	2017–18 Forw ard estimate \$'000	2018–19 Forw ard estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	446	446	446	446	446
Trade and other receivables	494	494	494	494	494
Total financial assets	940	940	940	940	940
Non-financial assets					
Land and buildings	548	318	88	-	-
Property, plant and equipment	198	139	97	68	48
Intangibles	1,758	1,611	1,462	1,322	1,183
Other non-financial assets	2	2	2	2	2
Total non-financial assets	2,506	2,070	1,649	1,392	1,233
Assets held for sale	-	-	-	-	-
Total assets	3,446	3,010	2,589	2,332	2,173
LIABILITIES					
Payables					
Suppliers	63	63	63	63	63
Other payables	491	489	488	488	488
Total payables	554	552	551	551	551
Interest bearing liabilities					
Leases	54	54	54	54	54
Total interest bearing liabilities	54	54	54	54	54
Provisions					
Employee provisions	379	381	382	382	382
Other provisions	10	10	10	10	10
Total provisions	389	391	392	392	392
Liabilities included in disposal groups held for sale	-	-	-	-	-
Total liabilities	997	997	997	997	997
Net assets	2,449	2,013	1,592	1,335	1,176

**Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)
(continued)**

	2014–15 Estimated actual \$'000	2015–16 Budget \$'000	2016–17 Forw ard estimate \$'000	2017–18 Forw ard estimate \$'000	2018–19 Forw ard estimate \$'000
EQUITY*					
Parent entity interest					
Contributed equity	3,659	3,856	4,051	4,255	4,460
Reserves	40	40	40	40	40
Retained surplus (accumulated deficit)	(1,250)	(1,883)	(2,499)	(2,960)	(3,324)
Total parent entity interest	2,449	2,013	1,592	1,335	1,176
Total Equity	2,449	2,013	1,592	1,335	1,176

*'Equity' is the residual interest in assets after deduction of liabilities.

Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental statement of changes in equity — summary of movement (Budget year 2015–16)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2015					
Balance carried forward from previous period	(1,250)	40	-	3,659	2,449
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	(1,250)	40	-	3,659	2,449
Comprehensive income					
Surplus/(deficit) for the period	(633)	-	-	-	(633)
Total comprehensive income	(633)	-	-	-	(633)
of which:					
Attributable to the Australian Government	(633)	-	-	-	(633)
Transactions with owners					
Contributions by owners					
Departmental Capital Budget (DCB)	-	-	-	197	197
Sub-total transactions with owners	-	-	-	197	197
Transfers between equity					
Transfers between equity components	-	-	-	-	-
Estimated closing balance as at 30 June 2016	(1,883)	40	-	3,856	2,013
Less: non-controlling interests	-	-	-	-	-
Closing balance attributable to the Australian Government	(1,883)	40	-	3,856	2,013

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2014–15 Estimated actual \$'000	2015–16 Budget \$'000	2016–17 Forw ard estimate \$'000	2017–18 Forw ard estimate \$'000	2018–19 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	5,452	4,925	4,913	4,961	5,011
Other	190	100	100	100	100
Total cash received	5,642	5,025	5,013	5,061	5,111
Cash used					
Employees	3,226	3,415	3,650	3,724	3,771
Suppliers	1,962	1,608	1,362	1,337	1,340
Other	-	2	1	-	-
Total cash used	5,188	5,025	5,013	5,061	5,111
Net cash from/(used by) operating activities	454	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	190	197	195	204	205
Total cash used	190	197	195	204	205
Net cash from/(used by) investing activities	(190)	(197)	(195)	(204)	(205)

Table 3.2.4: Budgeted departmental statement of cash flows (for the period ended 30 June) (continued)

	2014–15 Estimated actual \$'000	2015–16 Budget \$'000	2016–17 Forw ard estimate \$'000	2017–18 Forw ard estimate \$'000	2018–19 Forw ard estimate \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	197	195	204	205
Total cash received	-	197	195	204	205
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from/(used by) financing activities	-	197	195	204	205
Net increase/(decrease) in cash held	264	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	182	446	446	446	446
Cash and cash equivalents at the end of the reporting period	446	446	446	446	446

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement (for the period ended 30 June)

	2014–15 Estimated actual \$'000	2015–16 Budget \$'000	2016–17 Forw ard estimate \$'000	2017–18 Forw ard estimate \$'000	2018–19 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	-	197	195	204	205
Total new capital appropriations	-	197	195	204	205
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	-	197	195	204	205
Total Items	-	197	195	204	205
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ¹	-	-	-	-	-
Funded by capital appropriation - DCB ²	190	197	195	204	205
TOTAL	190	197	195	204	205
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	190	197	195	204	205
Total cash used to acquire assets	190	197	195	204	205

¹ Does not include annual finance lease costs. Include purchases from current and previous years' Departmental Capital Budgets (DCBs).

² Includes the following sources of funding:

- current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB)
- donations and contributions
- gifts
- internally developed assets
- s 74 Retained revenue receipts
- proceeds from the sale of assets.

Prepared on Australian Accounting Standards basis.

Table 3.2.6: Statement of asset movements (Budget year 2015–16)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2015				
Gross book value	1,149	401	2,838	4,388
depreciation/amortisation and impairment	(601)	(203)	(1,080)	(1,884)
Opening net book balance	548	198	1,758	2,504
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services ¹	-	-	197	197
Total additions	-	-	197	197
Other movements				
Depreciation/amortisation expense	(230)	(59)	(344)	(633)
Total other movements	(230)	(59)	(344)	(633)
As at 30 June 2016				
Gross book value	1,149	401	3,035	4,585
Accumulated depreciation/amortisation and impairment	(831)	(262)	(1,424)	(2,517)
Closing net book balance	318	139	1,611	2,068

¹ "Appropriation ordinary annual services" refers to funding provided through Appropriation Bill (No.1) 2015–16 for depreciation / amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis.

Table 3.2.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

WGEA has no income and expenses administered on behalf of government. For this reason Table 3.2.7 is not presented.

Table 3.2.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

WGEA has no administered assets and liabilities. For this reason Table 3.2.8 is not presented.

Table 3.2.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

WGEA has no administered cash flows. For this reason Table 3.2.9 is not presented.

Table 3.2.10 Administered capital budget statement (for the period ended 30 June)

WGEA has no administered capital purchases. For this reason Table 3.2.10 is not presented.

Table 3.2.11 Statement of administered asset movements (Budget year 2015–16)

WGEA has no administered non-financial assets. For this reason Table 3.2.11 is not presented.

3.2.4 Notes to the financial statements

The Agency budget statements have been prepared on an accrual accounting basis, having regard to the Statement of Accounting Concepts, and in accordance with:

- The Finance Minister's Orders
- Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board.

All assets are initially recorded at cost. Property, plant and equipment and other infrastructure assets are periodically revalued at their fair value.