

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 in the workplace.

Under the Act, non-public sector employers with 100 or more employees are required to submit a report annually to the Agency against six gender equality indicators (GEIs):

- GEI 1: gender composition of the workforce
- GEI 2: gender composition of governing bodies
- GEI 3: equal remuneration between women and men
- GEI 4: availability and utility of employment terms, conditions and practices relating to flexible working arrangements for employees and to working arrangements supporting employees with family or caring responsibilities
- GEI 5: consultation with employees on issues concerning gender equality in the workplace
- GEI 6: sex-based harassment and discrimination.

The Agency's dataset is based on approximately 5,000 reports submitted on behalf of approximately 12,000 employers and covers almost 40 per cent of all employees in Australia. This dataset underpins initiatives to promote and improve workplace gender equality through:

- the annual publication of key findings in *Australia's gender equality scorecard*
- the publication of aggregated competitive analyses/benchmark data on an interactive data centre on the Agency's website
- the provision to each employer of a confidential customised competitor analysis/benchmark report
- the award to the WGEA Employer of Choice for Gender Equality citation to employers reflecting leading practice in gender equality
- the development of educational tools and resources
- partnering in research

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- engagement with business and the community to drive public awareness of gender equality issues.

The strategic priorities for WGEA in 2016–17 and the forward years are to increase our impact and reach, realise the potential of our data and to develop our team.

More information about the WGEA is available at www.wgea.gov.au, where the WGEA Corporate Plan is also published.

1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the government or the public) and departmental (for the entity's operations) classification.

For more detailed information please refer to *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (i.e. appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: Workplace Gender Equality Agency resource statement – Budget estimates for 2016–17 as at Budget May 2016

	2015–16 <i>Estimated actual</i> \$'000	2016–17 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	974	974
Departmental appropriation	4,935	4,891
s 74 retained revenue receipts (c)	100	100
Departmental capital budget (d)	197	194
<i>Total departmental resourcing</i>	6,206	6,159
Total resourcing for Workplace Gender Equality Agency	6,206	6,159
	2015–16	2016–17
Average staffing level (number)	30	30

Prepared on a resourcing (i.e. appropriations available) basis.

Please note: All figures shown above are GST exclusive—these may not match figures in the cash flow statement.

(a) Appropriation Bill (No. 1) 2016–17.

(b) Estimated adjusted balance carried forward from previous year.

(c) Estimated retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

(d) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

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.

Part 1: Measures announced since the 2015–16 Mid-Year Economic and Fiscal Outlook (MYEFO)

The Workplace Gender Equality Agency does not have any new measures since the 2015–16 MYEFO. For this reason Part 1 of Table 1.2 is not presented.

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

		2015–16	2016–17	2017–18	2018–19	2019–20
	Program	\$'000	\$'000	\$'000	\$'000	\$'000
Measures						
Public Sector Savings - Shared and Common Services Programme(a)	1.1					
Administered expenses		-	-	-	-	-
Departmental expenses		-	(8)	(16)	(16)	-
Total		-	(8)	(16)	(16)	-
Total measures						
Administered		-	-	-	-	-
Departmental		-	(8)	(16)	(16)	-
Total		-	(8)	(16)	(16)	-

(a) This measure was first published in the 2015–16 Mid-Year Economic and Fiscal Outlook.

Prepared on a Government Finance Statistics (fiscal) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Section 2: Outcomes and planned performance

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

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

From 1 July 2015, performance reporting requirements in the Portfolio Budget Statements sit alongside those required under the enhanced commonwealth performance framework. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports from October 2016 – to provide an entity's complete performance story.

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

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.

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2015–16 Estimated actual \$'000	2016–17 Budget \$'000	2017–18 Forw ard estimate \$'000	2018–19 Forw ard estimate \$'000	2019–20 Forw ard estimate \$'000
Program 1.1: Workplace Gender Equality					
Departmental expenses					
Departmental appropriations	4,935	4,891	4,925	4,970	5,019
74 Retained revenue receipts (a)	100	100	100	100	100
Expenses not requiring appropriation in the Budget year (b)	627	601	570	450	371
Departmental total	5,662	5,592	5,595	5,520	5,490
Total expenses for Program 1.1	5,662	5,592	5,595	5,520	5,490
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriations	4,935	4,891	4,925	4,970	5,019
74 Retained revenue receipts (a)	100	100	100	100	100
Expenses not requiring appropriation in the Budget year (b)	627	601	570	450	371
Departmental total	5,662	5,592	5,595	5,520	5,490
Total expenses for Outcome 1	5,662	5,592	5,595	5,520	5,490
	2015–16	2016–17			
Average staffing level (number)	30	30			

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) 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.

Table 2.1.2: Performance criteria for Outcome 1

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2016–17 Budget measures have created new programs or materially changed existing programs.

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.	
Program 1.1—Workplace Gender Equality	
The Workplace Gender Equality Agency will deliver on Outcome 1 by assisting relevant employees to report to the Agency; educating employers on improving gender equality outcomes; promoting and contributing to understanding, acceptance and public discussion of gender equality in the Australian workplace; using gender equality data to improve workplace gender equality and fostering compliance with the reporting and transparency provisions of the Act.	
Purpose	The purpose of the Workplace Gender Equality Agency is to promote amongst employers, the elimination of discrimination on the basis of gender in relation to employment matters, to foster workplace consultation between employers and employees on issues concerning gender equality in employment and in the workplace; to improve the productivity and competitiveness of Australian business through the advancement of gender equality in employment and in the workplace; and to remove barriers to the full and equal participation of women in the workplace.
Delivery	Key activities to support the purpose of the Agency are: <ol style="list-style-type: none"> 1. 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 2. undertaking research, educational and other programs designed to promote and improve gender equality in the workplace 3. promoting and contributing to understanding, acceptance and public discussion of gender equality in the workplace 4. reviewing compliance with the Act by relevant employers.

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Performance information		
Year	Performance criteria (a)	Targets
2015–16	Educating employers on improving gender equality outcomes	Increase in education participants. Assessment: Target of 1419 has been exceeded and forecast is 2316. Increase in visits to Agency website. Assessment: On track—target of 210,000 has almost been achieved and forecast is 250,000.
	Promoting understanding, acceptance and public discussion on gender equality issues	Maintaining the number of speeches and events delivered. Assessment: Target of 52 has been achieved and forecast is 56 based on events already scheduled.
	Using gender equality data to improve gender equality in workplaces	Increasing the number of Employer of Choice for Gender Equality organisations (EOCGEs) Assessment: Target of 88 has been exceeded. There are currently 90 EOCGEs
2016–17	Increasing our impact and reach on gender equality issues through leveraging and development of our networks	Increase in speaking engagements and event participation
	Realising the potential of gender equality data by optimising its collection, analysis and release	Improve the ease of reporting and increase the means by which the data is communicated
	Communicating effectively on gender equality matters by reviewing our channels and audience	Increase our media presence and third party advocacy and increase industry roundtables
2017–18 and beyond	Increasing our impact and reach on gender equality issues through development and delivery of educational tools and resources to inform and equip	Review and refresh of educational resources and toolkits
	Realising the potential of gender equality data by mining for evidence to add value and generate insights	Establish additional research partnerships and influence the research agenda on gender equality
	Communicating widely on gender equality matters in consumable forms which tell the story.	Refresh of website content to include increase in case studies and result in more visits to the site
Material changes to Program 1.1 resulting from the following measures:		
Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2016–17 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Differences between entity resourcing and financial statements

The Workplace Gender Equality Agency has nil differences to report.

3.1.2 Explanatory notes and analysis of budgeted financial statements

The Workplace Gender Equality Agency is budgeting for an operating loss equal to the unappropriated depreciation and amortisation expense of \$0.57 million for the 2016–17 financial year.

Total revenues are estimated to be \$4.9 million and total expenses \$5.6 million.

Total assets at the end of the 2016–17 financial year are estimated to be \$2.9 million. The majority of the assets represent receivables (appropriation receivables) and intangible assets.

Total liabilities for 2016–17 are estimated at \$1.2 million. The largest liability items are accrued expenses and accrued employee entitlements.

3.2.1 BUDGETED FINANCIAL STATEMENTS TABLES

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2015–16 Estimated actual \$'000	2016–17 Budget \$'000	2017–18 Forw ard estimate \$'000	2018–19 Forw ard estimate \$'000	2019–20 Forw ard estimate \$'000
EXPENSES					
Employee benefits	3,407	3,484	3,559	3,616	3,717
Suppliers	1,651	1,530	1,489	1,477	1,425
Depreciation and amortisation	594	568	537	417	338
Finance costs	10	10	10	10	10
Total expenses	5,662	5,592	5,595	5,520	5,490
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	100	100	100	100	100
Total own-source revenue	100	100	100	100	100
Gains					
Other	33	33	33	33	33
Total gains	33	33	33	33	33
Total own-source income	133	133	133	133	133
Net (cost of)/contribution by services	(5,529)	(5,459)	(5,462)	(5,387)	(5,357)
Revenue from Government	4,935	4,891	4,925	4,970	5,019
Surplus/(deficit) attributable to the Australian Government	(594)	(568)	(537)	(417)	(338)
Total comprehensive income/(loss)	(594)	(568)	(537)	(417)	(338)
Total comprehensive income/(loss) attributable to the Australian Government	(594)	(568)	(537)	(417)	(338)

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

Note: Impact of net cash appropriation arrangements

	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations.	-	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	594	568	537	417	338
Total comprehensive income/(loss) —as per the statement of comprehensive income	(594)	(568)	(537)	(417)	(338)

(a) 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 3.5 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2015–16 Estimated actual \$'000	2016–17 Budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	216	216	216	216	216
Trade and other receivables	766	766	766	766	766
Total financial assets	982	982	982	982	982
Non-financial assets					
Land and buildings	385	232	79	-	-
Property, plant and equipment	124	46	-	-	-
Intangibles	1,865	1,722	1,587	1,453	1,321
Other non-financial assets	7	7	7	7	7
Total non-financial assets	2,381	2,007	1,673	1,460	1,328
Assets held for sale	-	-	-	-	-
Total assets	3,363	2,989	2,655	2,442	2,310
LIABILITIES					
Payables					
Suppliers	5	5	5	5	5
Other payables	601	600	600	600	600
Total payables	606	605	605	605	605
Interest bearing liabilities					
Leases	65	65	65	65	65
Total interest bearing liabilities	65	65	65	65	65
Provisions					
Employee provisions	523	524	524	524	524
Other provisions	12	12	12	12	12
Total provisions	535	536	536	536	536
Total liabilities	1,206	1,206	1,206	1,206	1,206
Net assets	2,157	1,783	1,449	1,236	1,104
EQUITY*					
Parent entity interest					
Contributed equity	3,856	4,050	4,253	4,457	4,663
Retained surplus (accumulated deficit)	(1,699)	(2,267)	(2,804)	(3,221)	(3,559)
Total parent entity interest	2,157	1,783	1,449	1,236	1,104
Total equity	2,157	1,783	1,449	1,236	1,104

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

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2016–17)

	Retained earnings \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2016			
Balance carried forward from previous period	(1,699)	3,856	2,157
Adjusted opening balance	(1,699)	3,856	2,157
Comprehensive income			
Surplus/(deficit) for the period	(568)	-	(568)
Total comprehensive income	(568)	-	(568)
of which:			
Attributable to the Australian Government	(568)	-	(568)
Transactions with owners			
Contributions by owners			
Departmental capital budget (DCB)	-	194	194
Sub-total transactions with owners	-	194	194
Estimated closing balance as at 30 June 2017	(2,267)	4,050	1,783
Closing balance attributable to the Australian Government	(2,267)	4,050	1,783

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2015–16 Estimated actual \$'000	2016–17 Budget \$'000	2017–18 Forw ard estimate \$'000	2018–19 Forw ard estimate \$'000	2019–20 Forw ard estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	4,737	4,695	5,119	4,970	5,019
Sale of goods and rendering of services	100	100	100	100	100
Total cash received	4,837	4,795	5,219	5,070	5,119
Cash used					
Employees	3,405	3,483	3,559	3,616	3,717
Suppliers	1,430	1,311	1,660	1,454	1,402
Other	2	1	-	-	-
Total cash used	4,837	4,795	5,219	5,070	5,119
Net cash from/(used by) operating activities	-	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	197	194	203	204	206
Total cash used	197	194	203	204	206
Net cash from/(used by) investing activities	(197)	(194)	(203)	(204)	(206)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	197	194	203	204	206
Total cash received	197	194	203	204	206
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from/(used by) financing activities	197	194	203	204	206
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	216	216	216	216	216
Cash and cash equivalents at the end of the reporting period	216	216	216	216	216

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2015–16 Estimated actual \$'000	2016–17 Budget \$'000	2017–18 Forw ard estimate \$'000	2018–19 Forw ard estimate \$'000	2019–20 Forw ard estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	197	194	203	204	206
Total new capital appropriations	197	194	203	204	206
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	197	194	203	204	206
Total items	197	194	203	204	206
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	197	194	203	204	206
TOTAL	197	194	203	204	206
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	197	194	203	204	206
Total cash used to acquire assets	197	194	203	204	206

(a) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental capital budgets (DCBs).

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of asset movements (Budget year 2016–17)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2016				
Gross book value	1,138	401	2,663	4,202
Accumulated depreciation/amortisation and impairment	(753)	(277)	(798)	(1,828)
Opening net book balance	385	124	1,865	2,374
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	-	-	194	194
Total additions	-	-	194	194
Other movements				
Depreciation/amortisation expense	(153)	(78)	(337)	(568)
Total other movements	(153)	(78)	(337)	(568)
As at 30 June 2017				
Gross book value	1,138	401	2,857	4,396
Accumulated depreciation/ amortisation and impairment	(906)	(355)	(1,135)	(2,396)
Closing net book balance	232	46	1,722	2,000

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2016–17 for depreciation/amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis.

Table 3.7: 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 3.7 is not presented.

Table 3.8: 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 3.8 is not presented.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

WGEA has no administered cash flows. For this reason Table 3.9 is not presented.

Table 3.10: Administered capital budget statement (for the period ended 30 June)

WGEA has no administered capital budget. For this reason Table 3.10 is not presented.

Table 3.11: Statement of administered asset movements (Budget year 2016-17)

WGEA has no administered non-financial assets. For this reason Table 3.11 is not presented.