

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) is established by the *Workplace Gender Equality Act 2012* (the Act) and is charged with promoting and improving gender equality in Australian workplaces.

The Act requires non-public sector employers with 100 or more employees to submit a report to the Agency annually against standardised gender equality indications (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.

Monitoring and reporting on the progress of Australian workplaces against these indicators is important in driving cultural change and improving workplace gender equality. After three years of full reporting under the Act, measurable change is underway. The gender pay gap is declining, the representation of women in senior management roles is increasing and the proportion of employers reporting that they are taking action on gender equality is growing. For the first time, in the 2015–16 reporting period, more than 70 per cent of Australian employers covered by WGEA reported having policies in place to support workplace gender equality.

The Workplace Gender Equality Agency growing dataset is a valuable national resource, with rich information on the status of women and men in more than 12,000 organisations covering about four million employees. This data underpins initiatives to promote and improve workplace gender equality through:

- the annual publication of key findings in *Australia's gender equality scorecard*
- the production of individual Public Reports which provide information on a range of gender equality policies, strategies and practices for reporting organisations
- the provision to each employer of a confidential customised competitor analysis benchmark report

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- the award to the WGEA Employer of Choice for Gender Equality citation to employers reflecting leading practice in gender equality
- the provision of the Agency's Data Explorer – an interactive tool which allows the public to drill down into the Agency's data and examine gender equality indicators by industry and organisation size
- the development of educational tools and resources
- partnering in research
- engagement with business, government and the community to drive public awareness and debate of gender equality issues
- the establishment of the Pay Equity Ambassador program.

The strategic priorities of the Workplace Gender Equality Agency in 2017-18 and the forward years are to increase our impact and reach, realise the potential of our data and to develop our team.

The Agency believes Australia is well positioned to capitalise on the economic benefits that improved workplace gender equality can deliver and looks forward to continuing to work towards the vision that women and men are equally represented, valued and rewarded in Australian workplaces.

More information about the Agency is available on our website, 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.

Information in this table is presented on a resourcing (that is, 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 2017–18 as at Budget May 2017

	<i>2016–17 Estimated actual \$'000</i>	2017–18 Estimate \$'000
Departmental		
Annual appropriations—ordinary annual services (a)		
Prior year appropriations available	880	880
Departmental appropriation (b)	4,891	4,875
s 74 retained revenue receipts (c)	100	100
Departmental capital budget (d)	194	201
Total departmental resourcing	6,065	6,056
Total resourcing for Workplace Gender Equality Agency	6,065	6,056
<hr/>		
Average staffing level (number)	<i>2016–17</i> 30	2017–18 30

Prepared on a resourcing (that is, 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) 2017–18.
- (b) Excludes departmental capital budget (DCB).
- (c) Estimated retained revenue receipts under section 74 of the PGPA Act.
- (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.

Table 1.2: Entity 2017–18 Budget measures

The Workplace Gender Equality Agency does not have any new measures since the 2016–17 MYEFO, or any other measures not previously reported in a portfolio statement. For this reason Table 1.2 is not presented.

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:

Performance reporting requirements in the Portfolio Budget Statements are part of the enhanced Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. 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 – to provide an entity's complete performance story.

The most recent corporate plan for the Workplace Gender Equality Agency can be found at: <https://wgea.gov.au/about-wgea/accountability-and-reporting-documents>

The most recent annual performance statement can be found at: <https://wgea.gov.au/accountability-and-reporting-documents/annual-reports>

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

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
Program 1.1: Workplace Gender Equality					
Departmental expenses					
Departmental appropriation	4,891	4,875	4,856	4,874	4,908
s74 Retained revenue receipts (a)	100	100	100	100	100
Expenses not requiring appropriation in the Budget year (b)	954	915	648	185	215
Departmental total	5,945	5,890	5,604	5,159	5,223
Total expenses for Program 1.1	5,945	5,890	5,604	5,159	5,223
Outcome 1 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	4,891	4,875	4,856	4,874	4,908
s74 Retained revenue receipts (a)	100	100	100	100	100
Expenses not requiring appropriation in the Budget year (b)	954	915	648	185	215
Departmental total	5,945	5,890	5,604	5,159	5,223
Total expenses for Outcome 1	5,945	5,890	5,604	5,159	5,223
	2016–17	2017–18			
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, make good 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.

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 employers 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 Workplace Gender Equality Agency is charged with promoting and improving gender equality in Australian workplaces, including through the provision of advice and assistance to employers and the assessment and measurement of workplace gender data.	
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 programmes 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. 	
Performance information		
Year	Performance criteria	Targets
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 Assessment: Target exceeded <i>Speaking engagements have increased 19% from 62 in 2015–16 to 74 in 2016–17 to date.</i>
	Realising the potential of gender equality data by optimising its collection, analysis and release	Improve ease of reporting Assessment: Target on track <i>Secure log on procedure and reporting questionnaire have been simplified</i> Increase means by which the data is communicated Assessment: Target exceeded <i>The number of gender equality Factsheets and Insights publications on the website has increased from 14 in 2015–16 to 19 in 2016–17.</i> <i>The Agency has submitted detailed submissions to three Senate Inquiries in 2016–17</i>

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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.		
	Communicating effectively on gender equality matters by reviewing our channels and audience	<p>Increase our media presence and third party advocacy and increase industry roundtables</p> <p>Assessment: Target exceeded</p> <p><i>The number of media mentions of the Agency has increased 25% from 516 in 2015–16 to 645 in 2015–16 to date.</i></p> <p><i>The Agency has participated in 6 industry roundtables this year which is equivalent to 2015–16, however 6 additional events are scheduled for 2016–17.</i></p> <p><i> Holders of the Employer of Choice for Gender Equality increased 16% from 91 in 2015–16 to 106 in 2016–17</i></p> <p><i>Number of enlisted Pay Equity Ambassadors increased 5% from 103 in 2015–16 to 108 in 2016–17</i></p>
2017–18	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.
2018–19 and beyond	Measuring the progress of gender equality in Australian workplaces through analysis of reporting data	<p>Movement in the gender pay gap</p> <p>Gender composition of governing boards</p> <p>Gender composition in leadership</p>
	Broadening the stakeholder base for promotion of gender equality in Australian workplaces	<p>Increase in the number of organisations not covered by the WGE Act who voluntarily report to the Agency</p> <p>Efficacy of tools and service levels</p>
	Increasing our impact and reach internationally	<p>Increased reference to data set in international publications</p> <p>Increased membership and representation on international bodies</p>
<p>Material changes to Program 1.1 resulting from the following measures:</p> <p>Nil</p>		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2017–18 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 no 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 \$0.9 million for the 2017–18 financial year.

Total revenues are estimated to be \$5.0 million and total expenses \$5.9 million.

Total assets at the end of the 2017–18 year are estimated to be \$1.8 million. The majority of the assets represent receivables (appropriation receivables) and intangible assets.

Total liabilities for 2017–18 are estimated at \$1.1 million. The largest liability items are accrued expenses and accrued employee entitlements.

3.2. BUDGETED FINANCIAL STATEMENTS TABLES

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

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
EXPENSES					
Employee benefits	3,484	3,520	3,534	3,605	3,540
Suppliers	1,530	1,478	1,445	1,392	1,501
Depreciation and amortisation	921	882	615	152	182
Finance costs	10	10	10	10	-
Total expenses	5,945	5,890	5,604	5,159	5,223
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	5,812	5,757	5,471	5,026	5,090
Revenue from Government	4,891	4,875	4,856	4,874	4,908
Surplus/(deficit) attributable to the Australian Government	(921)	(882)	(615)	(152)	(182)
Total comprehensive income/(loss)	(921)	(882)	(615)	(152)	(182)
Total comprehensive income/(loss) attributable to the Australian Government	(921)	(882)	(615)	(152)	(182)

Note: Impact of net cash appropriation arrangements

	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	-	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	921	882	615	152	182
Total comprehensive income/(loss) —as per the statement of comprehensive income	(921)	(882)	(615)	(152)	(182)

(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)

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	220	220	220	220	220
Trade and other receivables	705	705	705	705	705
Total financial assets	925	925	925	925	925
Non-financial assets					
Land and buildings	134	-	-	-	-
Property, plant and equipment	111	55	83	97	83
Intangibles	1,278	787	343	377	411
Other non-financial assets	3	3	3	3	3
Total non-financial assets	1,526	845	429	477	497
Assets held for sale	-	-	-	-	-
Total assets	2,451	1,770	1,354	1,402	1,422
LIABILITIES					
Payables					
Suppliers	77	77	77	77	77
Personal benefits	12	12	12	12	12
Total payables	89	89	89	89	89
Interest bearing liabilities					
Leases	55	55	55	55	55
Total interest bearing liabilities	55	55	55	55	55
Provisions					
Employee provisions	528	528	528	528	528
Other provisions	412	412	412	412	412
Total provisions	940	940	940	940	940
Total liabilities	1,084	1,084	1,084	1,084	1,084
Net assets	1,367	686	270	318	338
EQUITY*					
Parent entity interest					
Contributed equity	4,050	4,251	4,450	4,650	4,852
Retained surplus (accumulated deficit)	(2,683)	(3,565)	(4,180)	(4,332)	(4,514)
Total parent entity interest	1,367	686	270	318	338
Total equity	1,367	686	270	318	338

* '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 2017–18)**

	Retained earnings \$'000	Contributed equity/capital \$'000	Total equity \$'000
Opening balance as at 1 July 2017			
Balance carried forward from previous period	(2,683)	4,050	1,367
Adjusted opening balance	(2,683)	4,050	1,367
Comprehensive income			
Surplus/(deficit) for the period	(882)	-	(882)
Total comprehensive income	(882)	-	(882)
of which:			
Attributable to the Australian Government	(882)	-	(882)
Transactions with owners			
Contributions by owners			
Departmental capital budget (DCB)	-	201	201
Sub-total transactions with owners	-	201	201
Estimated closing balance as at 30 June 2018	(3,565)	4,251	686
Closing balance attributable to the Australian Government	(3,565)	4,251	686

Prepared on Australian Accounting Standards basis.

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

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	4,695	5,069	4,856	4,874	4,908
Sale of goods and rendering of services	100	100	100	100	100
Total cash received	4,795	5,169	4,956	4,974	5,008
Cash used					
Employees	3,483	3,520	3,534	3,605	3,540
Suppliers	1,512	1,649	1,422	1,369	1,468
Total cash used	4,995	5,169	4,956	4,974	5,008
Net cash from/(used by) operating activities	(200)	-	-	-	-
INVESTING ACTIVITIES					
Cash received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	194	201	199	200	202
Total cash used	194	201	199	200	202
Net cash from/(used by) investing activities	(194)	(201)	(199)	(200)	(202)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	194	201	199	200	202
Total cash received	194	201	199	200	202
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from/(used by) financing activities	194	201	199	200	202
Net increase/(decrease) in cash held	(200)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	420	220	220	220	220
Cash and cash equivalents at the end of the reporting period	220	220	220	220	220

Prepared on Australian Accounting Standards basis.

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

	2016–17 Estimated actual \$'000	2017–18 Budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget—Bill 1 (DCB)	194	201	199	200	202
Total new capital appropriations	194	201	199	200	202
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	194	201	199	200	202
Total items	194	201	199	200	202
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation—DCB (a)	194	201	199	200	202
TOTAL	194	201	199	200	202
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	194	201	199	200	202
Total cash used to acquire assets	194	201	199	200	202

(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 2017–18)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2017				
Gross book value	1,138	488	2,812	4,438
Accumulated depreciation/amortisation and impairment	(1,004)	(391)	(1,520)	(2,915)
Opening net book balance	134	97	1,292	1,523
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase—appropriation ordinary annual services (b)	-	35	166	201
Total additions	-	35	166	201
Other movements				
Depreciation/amortisation expense	(134)	(77)	(671)	(882)
Total other movements	(134)	(77)	(671)	(882)
As at 30 June 2018				
Gross book value	1,138	523	2,978	4,639
Accumulated depreciation/amortisation and impairment	(1,138)	(468)	(2,191)	(3,797)
Closing net book balance	-	55	787	842

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2017–18, including CDABs.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2017–18 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)

The Workplace Gender Equality Agency 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)

The Workplace Gender Equality Agency 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)

The Workplace Gender Equality Agency 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)

The Workplace Gender Equality Agency has no administered capital budget. For this reason Table 3.10 is not presented.

Table 3.11: Statement of administered asset movements (Budget year 2017–18)

The Workplace Gender Equality Agency has no administered non-financial assets. For this reason Table 3.11 is not presented.