

# **EQUAL OPPORTUNITY FOR WOMEN IN THE WORKPLACE AGENCY**

**Agency resources and planned  
performance**



# EQUAL OPPORTUNITY FOR WOMEN IN THE WORKPLACE AGENCY

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# EQUAL OPPORTUNITY FOR WOMEN IN THE WORKPLACE AGENCY

## Section 1: Agency Overview and Resources

### 1.1 STRATEGIC DIRECTION

The Equal Opportunity for Women in the Workplace Agency (EOWA) is chartered through the *Equal Opportunity for Women in the Workplace Act 1999* with both regulatory and educative functions and responsibilities.

EOWA's stated outcome is Equality of Opportunity in Employment for Women.

It is EOWA's objective that every working woman in Australia should have the same opportunities as her male counterparts.

The *Equal Opportunity for Women in the Workplace Act 1999* requires relevant employers to ensure equal treatment for women in the following areas:

- recruitment and selection
- promotion, transfer and termination
- training and development
- work organisation
- conditions of service
- arrangements for dealing with sex-based harassment
- arrangements for dealing with pregnancy, potential pregnancy and breastfeeding.

The *Equal Opportunity for Women in the Workplace Act 1999* applies to private companies, higher education institutions, voluntary bodies, trade unions and group training schemes that have 100 or more employees.

The *Equal Opportunity for Women in the Workplace Act 1999* requires relevant employers to lodge a yearly report with EOWA on their Equal Opportunity for Women in the Workplace program. It also requires Equal Opportunity for Women in the Workplace Agency to provide expanded educative assistance to employers and promote equal opportunity to increase community understanding and acceptance. EOWA assists these organisations by providing:

- education programs and information services to assist employers in improving equal opportunity for women in the workplace through linking equal opportunity outcomes for women with their human resource management and business priorities and strategies
- on-line information and educative tools to assist employers to develop workplace programs and to comply with all aspects of the *Equal Opportunity for Women in the Workplace Act 1999*
- recognition of leading-practice employers to inspire action.

Throughout 2008–09 EOWA will work closely with relevant employers to improve awareness and understanding about the issues impacting women’s workforce participation. EOWA will focus on report assessment, training, research and a communications campaign which will deliver increased awareness of the business benefits of equal opportunity initiatives including paid maternity leave, reducing the pay equity gap, reducing harassment and advancing merit and improving the quality of part-time work at all levels.

EOWA will work with 7000 employers through its education and regulatory functions to help them implement workplace programs that improve opportunity for women and report in accordance with the *Equal Opportunity for Women in the Workplace Act 1999*.

Partnerships with business will enable the agency to conduct leading research and profile best practice, providing knowledge welcomed by business, government and the community.

## 1.2 AGENCY RESOURCE STATEMENT

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

**Table 1.1: Equal Opportunity for Women in the Workplace Agency resource statement — Budget estimates for 2008–09 as at Budget May 2008**

		Estimate of prior <sup>+</sup> year amounts available in 2008-09 \$'000	Proposed at Budget <sup>=</sup> 2008-09 \$'000	Total Estimate 2008-09 \$'000	Estimated Appropriation Available 2007-08 \$'000
<b>Ordinary Annual Services</b>					
<b>Departmental outputs</b>					
Departmental outputs <sup>1</sup>		-	2,938	2,938	2,958
s31 Relevant agency receipts <sup>3</sup>		-	562	562	410
<b>Total</b>		-	<b>3,500</b>	<b>3,500</b>	<b>3,368</b>
<b>Total ordinary annual services <sup>5</sup></b>	<b>A</b>	-	<b>3,500</b>	<b>3,500</b>	<b>3,368</b>
<b>Other services <sup>2</sup></b>		-	-	-	-
<b>Total other services</b>	<b>B</b>	-	-	-	-
<b>Total Available Annual Appropriations <sup>4</sup></b>		-	<b>3,500</b>	<b>3,500</b>	<b>3,368</b>
<b>Special Appropriations</b>					
<b>Total Special Appropriations</b>	<b>C</b>	-	-	-	-
<b>Total Appropriations excluding Special Accounts</b>		-	<b>3,500</b>	<b>3,500</b>	<b>3,368</b>
<b>Special Accounts <sup>6</sup></b>		-	-	-	-
<b>Total Special Account</b>	<b>D</b>	-	-	-	-
<b>Total resourcing</b> A+B+C+D		-	<b>3,500</b>	<b>3,500</b>	<b>3,368</b>
<b>Total net resourcing for EOWA</b>		-	<b>3,500</b>	<b>3,500</b>	<b>3,368</b>

<sup>1</sup> Appropriation Bill (No.1) 2008-09

<sup>2</sup> Appropriation Bill (No.2) 2008-09

<sup>3</sup> s31 Relevant Agency receipts - estimate, amounts include the revenue received in kind

<sup>4</sup> Estimated adjusted balance carried from previous year for Annual Appropriations

<sup>5</sup> The total available departmental operating appropriation (outputs) will not equal the total of all outputs in the Outcome Budgets, for the reconciliation see Table 3.1.1 Reconciliation of Total Available Appropriation and Outcome Budgets

<sup>6</sup> Estimated opening balance for special accounts. For further information on special accounts see Table 3.1.3, Section 3

Reader note: All figures are GST exclusive.

**Third Party Drawdowns from and on behalf of other agencies**

EOWA does not have any Third Party Drawdowns from and on behalf of other agencies.

**1.3 BUDGET MEASURES**

EOWA has no measures in the 2008-09 Budget.

## Section 2: Outcomes and planned performance

### 2.1 OUTCOMES AND PERFORMANCE INFORMATION

The Australian Government requires agencies to measure their intended and actual performance in terms of outcomes. Government outcomes are the results, impacts or consequences of actions by the Government on the Australian community. Agencies are required to identify the output groups which demonstrate their contribution to Government outcomes over the coming year.

Each outcome is described below by output groups, specifying the performance indicators and targets used to assess and monitor the performance of Equal Opportunity for Women in the Workplace Agency in achieving Government outcomes.

#### 2.1.1 Outcome 1: Equality of Opportunity in Employment for Women

Every woman in Australia should have the same opportunities as her male counterparts.

##### Outcome 1 Strategy

EOWA's vision is to achieve equal opportunity for women in Australian workplaces. EOWA's mission is to lead Australian employers to create workplaces where women's contribution is equally valued, recognised and rewarded by:

- providing education and leading-edge solutions
- building sustainable partnerships
- engaging community debate to increase the rate of change.

Throughout 2008–09 EOWA will work closely with relevant employers to improve awareness and understanding about the issues impacting women's workforce participation. EOWA will focus on report assessment, training, research and communications campaign delivering increased awareness of the business benefits of equal opportunity initiatives, including paid maternity leave, reducing the pay equity gap, reducing harassment and advancing merit and improving the quality of part-time work at all levels.

EOWA assists organisations by providing leading-edge research and information to assist employers to take action and to promote understanding, acceptance and public discussion of equal opportunity for women in the workplace.

**Outcome 1 Resource Statement**

Table 2.1.1 provides additional detail of Budget appropriations and the total resourcing for outcome 1.

**Table 2.1.1: Total resources for Outcome 1 (\$'000)**

<b>Outcome 1: Equality of Opportunity in employment for Women</b>	2008-09	2007-08
	Total estimate of available resources \$'000	Estimated actual \$'000
Departmental Outputs		
Encouragement of Australian employers to improve equal opportunity outcomes for women in the workplace <span style="float: right;">B1</span>	2,938	2,958
Revenues from other sources (s.31) for encouragment of Australian employers to improve equal opportunity outcomes for women in the workplace	466	366
Resources Received Free of Charge	96	44
<b>Subtotal for Output Group 1.1</b>	<b>3,500</b>	<b>3,368</b>
<b>Total resources for Outcome 1</b>	<b>3,500</b>	<b>3,368</b>

  

	2008-09	2007-08
<b>Average staffing level (number)</b>	<b>20</b>	<b>20</b>

(B1) - Annual Appropriation Bill 1 (Ordinary Annual Services)

Note: Departmental Appropriation splits and totals, by outcome and output, are indicative estimates and may change in the course of the budget year as government priorities change.

**Contributions to Outcome 1**

<b>Output Group 1.1: Equality of Opportunity in Employment for Women</b>	
Output Group 1.1 monitors the compliance of organisations with the Act and employer awareness and progress towards equal opportunity for women.	
Encouragement of Australian employers to improve equal opportunity outcomes for women in the workplace.	
Key Performance Indicators	2008–09 Target
Majority of reporting organisations compliant with the Act	Less than 1 per cent of non-compliant organisations
Workshop attendees agree or strongly agree that workshops are informative and valuable	75 per cent agree or strongly agree
Increase in women in management	32 per cent by 2012
Increase in paid maternity leave	55 per cent by 2012
Reduction in pay equity gap amongst Employer of Choice For Women (EOCFW) organisations	Average pay gap of EOCFW organisations is less than the national average of full-time weekly earnings or less than 14 per cent, whichever is smaller

## Section 3: Explanatory tables and budgeted financial statements

This section presents budgeted financial statements which provide a comprehensive snapshot of agency finances for the Budget year 2008–09. It explains how budget plans are incorporated into the financial statements and provides further details of movements in administered funds and special accounts, and Government Indigenous expenditure.

### 3.1 EXPLANATORY TABLES

#### Table 3.1.1: Reconciliation of total available appropriation and outcomes

The Agency Resource Statement (Table 1.1) details the total available appropriation available to an agency from all sources.

	\$'000
<b>Total available departmental operating appropriation (outputs)</b>	3,500
Less estimated payments in 2008-09	3,228
<b>Estimated departmental outputs carried forward and available for 2009-10</b>	272

#### 3.1.2 Movement of administered funds between years

EOWA does not have any administered expenses.

#### 3.1.3 Special Accounts

EOWA does not have any special accounts.

#### 3.1.4 Australian Government Indigenous Expenditure

EOWA has no 2008–09 Australian Government Indigenous Expenditure to report.

## **3.2 BUDGETED FINANCIAL STATEMENTS**

### **3.2.1: Differences in Agency Resourcing and Financial Statements**

EOWA has no differences in agency resourcing and financial statements.

### **3.2.2: Analysis of budgeted financial statements**

EOWA's income statement shows a balanced budget for 2007-08 and each of the forward years.

Employee and supplier expenses make up the majority of EOWA's operating expenses. Employee expenses are forecast to average 55 per cent and suppliers approximately 38 per cent across the forward years, the total being EOWA's cost in relation to the administration of the Act.

Depreciation and amortisation expenses (7 per cent) are made up predominantly of amortisation of the reporting database and fit-out expense. All information technology equipment is out-sourced under a Memorandum of Understanding with FaHCSIA.

## 3.2.3: Budgeted financial statements tables

Table 3.2.1: Budgeted departmental income statement  
(for the period ended 30 June)

	Estimated actual 2007-08 \$'000	Budget estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000
<b>INCOME</b>					
<b>Revenue</b>					
Revenues from Government	2,958	2,938	2,972	3,003	3,025
Goods and services	366	466	366	466	366
<b>Total revenue</b>	<b>3,324</b>	<b>3,404</b>	<b>3,338</b>	<b>3,469</b>	<b>3,391</b>
<b>Gains</b>					
Other	44	96	48	100	44
<b>Total gains</b>	<b>44</b>	<b>96</b>	<b>48</b>	<b>100</b>	<b>44</b>
<b>Total income</b>	<b>3,368</b>	<b>3,500</b>	<b>3,386</b>	<b>3,569</b>	<b>3,435</b>
<b>EXPENSE</b>					
Employees	1,879	1,889	1,938	1,980	2,098
Suppliers	1,325	1,339	1,176	1,318	1,061
Depreciation and amortisation	164	272	272	271	276
<b>Total expenses</b>	<b>3,368</b>	<b>3,500</b>	<b>3,386</b>	<b>3,569</b>	<b>3,435</b>
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis

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

	Estimated actual 2007-08 \$'000	Budget estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and equivalents	87	159	331	302	634
Trade and other Receivables	1,459	1,769	1,822	2,075	1,972
Other	32	32	32	32	32
<b>Total financial assets</b>	<b>1,578</b>	<b>1,960</b>	<b>2,185</b>	<b>2,409</b>	<b>2,638</b>
<b>Non-financial assets</b>					
Land and buildings	465	365	265	165	65
Infrastructure, plant and equipment	19	17	16	15	9
Intangibles	713	543	372	202	32
Other	2	2	2	2	2
<b>Total non-financial assets</b>	<b>1,199</b>	<b>927</b>	<b>655</b>	<b>384</b>	<b>108</b>
Assets held for sale					
<b>Total assets</b>	<b>2,777</b>	<b>2,887</b>	<b>2,840</b>	<b>2,793</b>	<b>2,746</b>
<b>LIABILITIES</b>					
<b>Provisions</b>					
Employees	236	236	236	236	236
Other	239	349	302	255	208
<b>Total provisions</b>	<b>475</b>	<b>585</b>	<b>538</b>	<b>491</b>	<b>444</b>
<b>Payables</b>					
Suppliers	144	144	144	144	144
Other	10	10	10	10	10
<b>Total payables</b>	<b>154</b>	<b>154</b>	<b>154</b>	<b>154</b>	<b>154</b>
Liabilities included in disposal groups held for sale					
<b>Total liabilities</b>	<b>629</b>	<b>739</b>	<b>692</b>	<b>645</b>	<b>598</b>
<b>Net assets</b>	<b>2,148</b>	<b>2,148</b>	<b>2,148</b>	<b>2,148</b>	<b>2,148</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	1,399	1,399	1,399	1,399	1,399
Reserves	40	40	40	40	40
Retained surpluses or accumulated deficits	709	709	709	709	709
<b>Total parent entity interest</b>	<b>2,148</b>	<b>2,148</b>	<b>2,148</b>	<b>2,148</b>	<b>2,148</b>
<b>Total equity</b>	<b>2,148</b>	<b>2,148</b>	<b>2,148</b>	<b>2,148</b>	<b>2,148</b>
<b>Current assets</b>	<b>1,580</b>	<b>1,962</b>	<b>2,187</b>	<b>2,411</b>	<b>2,640</b>
<b>Non-current assets</b>	<b>1,197</b>	<b>925</b>	<b>653</b>	<b>382</b>	<b>106</b>
<b>Current liabilities</b>	<b>390</b>	<b>390</b>	<b>390</b>	<b>390</b>	<b>390</b>
<b>Non-current liabilities</b>	<b>239</b>	<b>349</b>	<b>302</b>	<b>255</b>	<b>208</b>

\*Note: 'equity' is the residual interest in assets after deduction of liabilities

Prepared on Australian Accounting Standards basis

**Table 3.2.3: Budgeted departmental statement of cash flows (for the period ended 30 June)**

	Estimated actual 2007-08 \$'000	Budget estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	366	466	366	466	366
Appropriations	3,502	2,628	2,919	2,750	3,128
Other	201	229	136	198	44
<b>Total cash received</b>	<b>4,069</b>	<b>3,323</b>	<b>3,421</b>	<b>3,414</b>	<b>3,538</b>
<b>Cash used</b>					
Employees	1,879	1,889	1,938	1,980	2,098
Suppliers	1,354	1,339	1,176	1,318	1,061
Other	42	23	135	145	47
<b>Total cash used</b>	<b>3,275</b>	<b>3,251</b>	<b>3,249</b>	<b>3,443</b>	<b>3,206</b>
<b>Net cash from or (used by) operating activities</b>	<b>794</b>	<b>72</b>	<b>172</b>	<b>-29</b>	<b>332</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	840	-	-	-	-
<b>Total cash used</b>	<b>840</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from or (used by) investing activities</b>	<b>(840)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase or (decrease) in cash held</b>	<b>(46)</b>	<b>72</b>	<b>172</b>	<b>-29</b>	<b>332</b>
Cash at the beginning of the reporting period	132	86	158	330	301
<b>Cash at the end of the reporting period</b>	<b>86</b>	<b>158</b>	<b>330</b>	<b>301</b>	<b>633</b>

Prepared on Australian Accounting Standards basis

**Table 3.2.4: Departmental statement of changes in equity — summary of movement (Budget year 2007–08)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2008</b>	709	40	-	1,399	2,148
Balance carried forward from previous period					
<b>Adjusted opening balance</b>	<b>709</b>	<b>40</b>	<b>-</b>	<b>1,399</b>	<b>2,148</b>
Surplus (deficit) for the period	-	-	-	-	-
<b>Total income and expenses recognised directly in equity</b>	<b>709</b>	<b>40</b>	<b>-</b>	<b>1,399</b>	<b>2,148</b>
<b>Estimated closing balance as at 30 June 2009</b>	<b>709</b>	<b>40</b>	<b>-</b>	<b>1,399</b>	<b>2,148</b>

Prepared on Australian Accounting Standards basis

### **3.2.4 Notes to the financial statements**

#### **Accounting Policy**

The budgeted financial statements have been prepared in accordance with the requirements of the Finance Minister's Orders issued by the Minister for Finance and Deregulation.

The statements have been prepared:

- on an accrual accounting basis
- in compliance with Australian Accounting Standards and Australian Equivalents to International Financial Reporting Standards (AEIFRS) and other authoritative pronouncements of the Australian Accounting Standards Boards and the Consensus Views of the Urgent Issues Group
- having regard to Statements of Accounting Concepts.

#### **Agency items**

Agency assets, liabilities, revenues and expenses are those items controlled by the Agency including:

- computers, plant and equipment used in providing goods and services
- liabilities for employee entitlements
- revenues from other appropriations for resources used in providing goods and services
- revenues from user charging and other sources, where proceeds are deemed appropriated under section 31 of the *Financial Management and Accountability Act 1997*
- employee expenses and other administrative expenses incurred in providing goods and services.

#### **Agency revenue from Government – ordinary annual appropriations**

Revenue from Government represents the purchase of outputs from EOWA by the Government. EOWA is dependent on appropriations from Parliament.

#### **Resources received free of charge**

This item represents the nominal amount payable to the Australian National Audit Office in relation to their annual audit of EOWA's financial statements and Australian Industry Group sponsorship in kind and in alternate years from a research partner for the Census for Women in Management research.

#### **Agency expenses – employees**

This item represents payments and net increases in entitlements to employees' services rendered in the financial year.

**Agency expenses – depreciation**

Property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the department using, in all cases, the straight-line method of depreciation.

EOWA has a Memorandum of Understanding with FaHCSIA for the supply and use of computers. Computing equipment and software assets are depreciated over five years (20 per cent). Office machines are depreciated over five years (20 per cent).

**Agency expenses – suppliers**

This item represents payments to suppliers or goods and services.

**Agency assets and liabilities – provisions and payables – employees**

Provisions have been made for EOWA's liability for employee entitlements arising from services rendered by employees to balance date. The liability encompasses unpaid leave and long service leave. No provision is made for sick leave.

**Agency assets and liabilities - financial assets – cash**

Cash includes petty cash held and deposits at call.

**Agency assets and liabilities – financial assets – receivables**

Receivables represent amounts owing to EOWA for goods and services it has provided to external parties. The estimated level of receivables is based on the 2006–07 audited financial statements amount.

**Agency assets and liabilities – non-financial assets**

These items represent future economic benefits EOWA will consume in producing outputs. The reported value represents the purchase price less depreciation incurred to date in using that asset.

Infrastructure, plant and equipment are brought to account, except for purchases costing less than \$2,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

**Agency assets and liabilities – non-financial assets – other**

This item primarily represents amounts paid for goods and services that will be received in the following periods (prepayments).