

EQUAL OPPORTUNITY FOR WOMEN IN THE WORKPLACE AGENCY

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EQUAL OPPORTUNITY FOR WOMEN IN THE WORKPLACE AGENCY

Section 1: Agency Overview

The Equal Opportunity for Women in the Workplace Agency's (EOWA) vision is to create an Australia where women in the workplace can achieve their greatest potential. The Agency's mission is to inspire Australian employers to create workplaces where all women feel valued and fully able to contribute by:

- providing unique leading edge knowledge and solutions;
- building strategic alliances and partnerships; and
- engaging community debate to increase the rate of change.

The planned outcome is equality of opportunity in employment for women.

Table 1.1: Agency outcomes and output groups

| Outcome | Description | Output groups |
|---------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------|
| Outcome 1 Equality of opportunity in employment for women | Every woman in Australia should have the same opportunities as her male counterparts | Encouragement of Australian employers to improve Equal Opportunity outcomes for women in the workplace |

Section 2: Agency Resources for 2007-08

2.1 APPROPRIATIONS AND OTHER RESOURCES

Table 2.1 shows the total resources from all origins for 2007-08, including appropriations. The table summarises how revenue will be applied by Outcome, administered and departmental classification.

The total appropriation for the Agency in the 2007-08 Budget is \$2.972 million.

Table 2.1: Appropriations and other resources 2007-08 ('000)

| Agency/Outcome/ Non-operating | Departmental | | | | Administered | | | | | Total \$'000 |
|-------------------------------------------------------|---------------------------------------|---------------------------------------|------------------------------------|---------------------------|---------------------------------------|-------------------------------------------|---------------------|------------------------------------|---------------------------|-----------------|
| | Appropriation Bill No. 1 \$'000 | Appropriation Bill No. 2 \$'000 | Special Appropriation \$'000 | Receipts (a) \$'000 | Appropriation Bill No. 1 \$'000 | Appropriation Bill No. 2 SPP \$'000 | Other (b) \$'000 | Special Appropriation \$'000 | Receipts (a) \$'000 | |
| Outcome 1 | | | | | | | | | | |
| Equality of opportunity in employment for women | 2,972 | - | - | 366 | - | - | - | - | - | 3,338 |
| Equity injections | - | - | - | - | - | - | - | - | - | - |
| Previous year's outputs | - | - | - | - | - | - | - | - | - | - |
| Special capital appropriation | - | - | - | - | - | - | - | - | - | - |
| TOTAL | 2,972 | - | - | 366 | - | - | - | - | - | 3,338 |

(a) Departmental and administered receipts from other sources (i.e. other than appropriation amounts) that are available to be used.

(b) Includes new administered expenses and administered assets and liabilities.

Notes:

1. Under the appropriation structure, Bill No. 2 includes Specific Purpose Payments (SPPs), new agency Outcomes (NAOs), administered capital and departmental capital via departmental injections and loans.

2. Refer to Budgeted Income Statement for application of agency revenue.

2.2 2007-08 BUDGET MEASURES

The Equal Opportunity for Women in the Workplace Agency has no measures in the 2007-08 Budget.

2.3 OTHER RESOURCES AVAILABLE TO BE USED

Table 2.3 provides details of resources obtained by the Equal Opportunity for Women in the Workplace Agency for provision of goods or services. It includes resources received free of charge and resources from other General Government Sector agencies. Agency resources are approved for use by the Equal Opportunity for Women in the Workplace Agency. Table 2.3 is prepared on an accrual basis and may differ from Table 2.1 which only records the appropriations and receipts from independent sources available to be used.

Table 2.3: Other resources available to be used

| | Estimated receipts 2006-07 \$'000 | Budget estimate 2007-08 \$'000 |
|-------------------------------------------------------------------------------|--------------------------------------------|-----------------------------------------|
| Departmental resources | | |
| Section 31 of the <i>Financial Management and Accountability Act 1997</i> | 489 | 366 |
| Resources received free of charge | 92 | 44 |
| Total departmental other resources available to be used | 581 | 410 |

2.4 MOVEMENT OF ADMINISTERED FUNDS FROM 2006-07 TO 2007-08

Equal Opportunity for Women in the Workplace Agency has no movement in administered funds between financial years.

2.5 SPECIAL APPROPRIATIONS

Equal Opportunity for Women in the Workplace Agency has no special appropriations in 2007-08.

2.6 SPECIAL ACCOUNTS

Equal Opportunity for Women in the Workplace Agency has no special accounts in the 2007-08 financial year.

2.7 ADMINISTERED CAPITAL AND DEPARTMENTAL EQUITY INJECTIONS AND LOANS

Equal Opportunity for Women in the Workplace Agency has no administered capital, equity injections or loans for 2007-08.

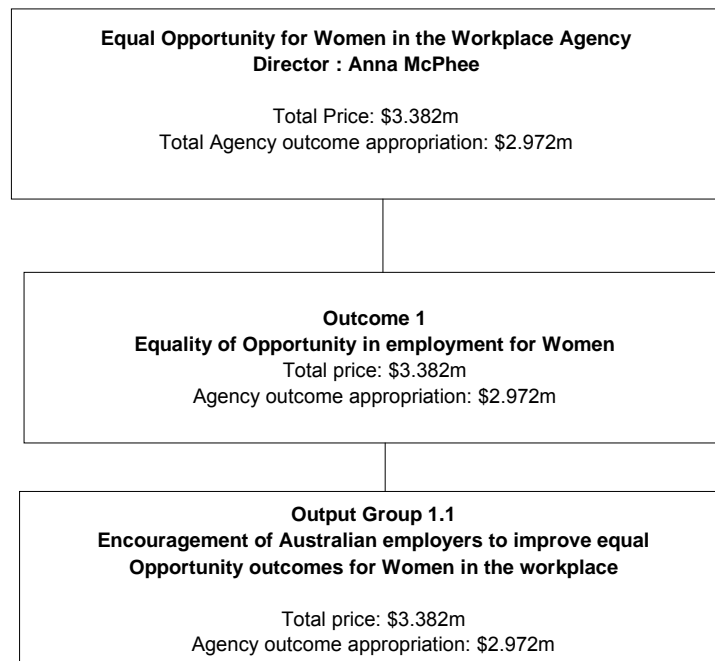
Section 3: Agency Outcomes

General Government Sector (GGS) agencies are required to plan, budget and report under an outcomes structure. GGS agencies produce outputs (departmental items) and also administer activities and programmes on behalf of the Government (administered items). This section explains how the resources identified in Section 2 will be used to deliver outputs and administered items to contribute to the outcome for Equal Opportunity for Women in the Workplace Agency.

3.1 SUMMARY OF OUTCOMES, AND CONTRIBUTION TO OUTCOMES

The relationship between activities of Equal Opportunity for Women in the Workplace Agency and the outcome is summarised in Figure 4.

Figure 4: Contributions to outcomes



3.2 OUTCOMES — DEPARTMENTAL AND ADMINISTERED

The Equal Opportunity for Women in the Workplace Agency has a single outcome, “Equality of Opportunity in Employment for Women”.

Departmental appropriations by outcome

This figure is not applicable to the Equal Opportunity for Women in the Workplace Agency.

Administered appropriations by outcome

This figure is not applicable to the Equal Opportunity for Women in the Workplace Agency.

3.3 OUTCOMES AND PERFORMANCE

Outcome 1 description

Equal Opportunity for Women in the Workplace Agency’s stated outcome is “Equality of Opportunity in Employment for Women”.

It is Equal Opportunity for Women in the Workplace Agency’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; and
- arrangements for dealing with pregnancy, potential pregnancy and breastfeeding.

Outcome 1 resourcing

Table 3.1 shows how the 2007-08 Budget appropriations translate to total resourcing for Outcome 1, including administered expenses, revenue from government (appropriation), revenue from other sources, and the total price of outputs.

Table 3.1: Total Resources for Outcome 1 (\$'000)

| | Estimated actual 2006-07 \$'000 | Budget estimate 2007-08 \$'000 |
|-------------------------------------------------------------------------------------------------------------|------------------------------------------|-----------------------------------------|
| Agency appropriations | | |
| Encouragement of Australian employers to improve equal opportunity outcomes for women in the workplace | 2,833 | 2,972 |
| Subtotal Output Group 1.1 | 2,833 | 2,972 |
| Total revenue from government (appropriations) Contributing to price of agency outputs | 2,833 | 2,972 |
| Revenue from other sources | | |
| Encouragement of Australian employers to improve equal opportunity outcomes for women in the workplace | 581 | 410 |
| Total revenue from other sources | 581 | 410 |
| Total price from agency outputs (Total revenue from government and from other sources) | 3,414 | 3,382 |
| Total estimated resourcing for Outcome 1 (Total price of outputs and administered appropriations) | 3,414 | 3,382 |
| | 2006-07 | 2007-08 |
| Average staffing level (number) | 20 | 20 |

Measures affecting Outcome 1

Contributions to achievement of Outcome 1

Equal Opportunity for Women in the Workplace Agency's output is the "Encouragement of Australian employers to improve equal opportunity outcomes for women in the workplace".

The Equal Opportunity for Women in the Workplace Agency's output reflects the Australian Government's aim of promoting equal opportunity for women in Australian workplaces. In 2004, the Government re-affirmed its commitment to maintaining a strong emphasis on equal opportunity for women in the workplace and promoting these principles in the private and public sector. 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 one hundred or more employees.

The Act requires relevant employers to lodge a yearly report with the Agency on their equal opportunity for women in the workplace programme. 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. The Agency assists these organisations by providing:

- education programmes 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 programmes 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;
- dissemination of 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; and
- effectiveness indicators for the output, described in Table 3.2. The table provides information on the delivery strategies chosen, and shows the links between the output and the outcome.

Performance information for Outcome 1

Performance information for administered items, individual outputs and output groups relating to Equal Opportunity for Women in the Workplace Agency are summarised in Table 3.2.

Table 3.2: Performance information for Outcome 1

| Performance indicators for administered items including third party outputs | |
|--------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Impacts | Performance Indicators |
| Organisations' compliance with the Act and employer awareness and progress towards equal opportunity for women. | Majority of reporting organisations compliant with the Act. Demand for information and services from organisations on creating an equal opportunity workplace. |
| Performance indicators for individual outputs | |
| Output 1 Encouragement of Australian employers to improve equal opportunity outcomes for women in the workplace | <p>Quality</p> <p>Increased approval of EOWA services and information by stakeholders.</p> <p>Assess compliance reports within legislative deadlines.</p> <p>Production of publications providing relevant and up to date information for business, including website, case studies, Leading Edge, e-news and research papers.</p> <p>Provision of quality education and training, including workshops.</p> <p>Improved employer knowledge and understanding of equal opportunity.</p> <p>Ongoing and improved participation in the public debate on equal opportunity for women in the workplace, activities including earned media, speaking engagements, academic citation.</p> <p>Quantity:</p> <p>Level of satisfaction of key stakeholders to be determined through the number of positive responses to client consultants, number of complaints to EOWA and the Minister, and the extent and number of partnerships with client organisations and industry bodies.</p> <p>Maintain or reduce number of days for compliance work.</p> <p>Increase in quality of programs reported.</p> <p>75% of workshop attendees agree or strongly agreeing that workshops are informative and valuable.</p> <p>Increase in free subscription requests to electronic news and information.</p> <p>Increased website traffic - number of unique hits and pages accessed on EOWA website.</p> <p>Increased total number of Waived employers under the Act.</p> <p>Increase in women in management. Target: 32% by 2012.</p> <p>Increase in paid maternity leave. Target: 55% by 2012.</p> <p>Reduction in pay equity gap amongst EOCFW. Target 14% FTOE by 2012.</p> <p>Increased total attendance at EOWA business events, including Business Achievement Awards and Intimate Conversation.</p> <p>Price: \$3.382m</p> |

Evaluations for Outcome 1

There are no evaluations planned for Equal Opportunity for Women in the Workplace Agency during 2007-08.

Section 4: Other reporting requirements

4.1 PURCHASER-PROVIDER ARRANGEMENTS

Equal Opportunity for Women in the Workplace Agency purchases information technology and administrative services from the Department of Employment and Workplace Relations under a Memorandum of Understanding.

4.2 COST RECOVERY ARRANGEMENTS

Equal Opportunity for Women in the Workplace Agency has undertaken a review consistent with the Government's five-year review schedule for existing arrangements which is included in the Employment and Workplace Relations Portfolio Cost Recovery Impact Statement. The review found that Equal Opportunity for Women in the Workplace Agency did not have any cost recovery arrangements in place or cost recovery was deemed to be insignificant.

4.3 AUSTRALIAN GOVERNMENT INDIGENOUS EXPENDITURE (AGIE)

Equal Opportunity for Women in the Workplace Agency has no Indigenous information to report.

Section 5: Budgeted financial statements

5.1 ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

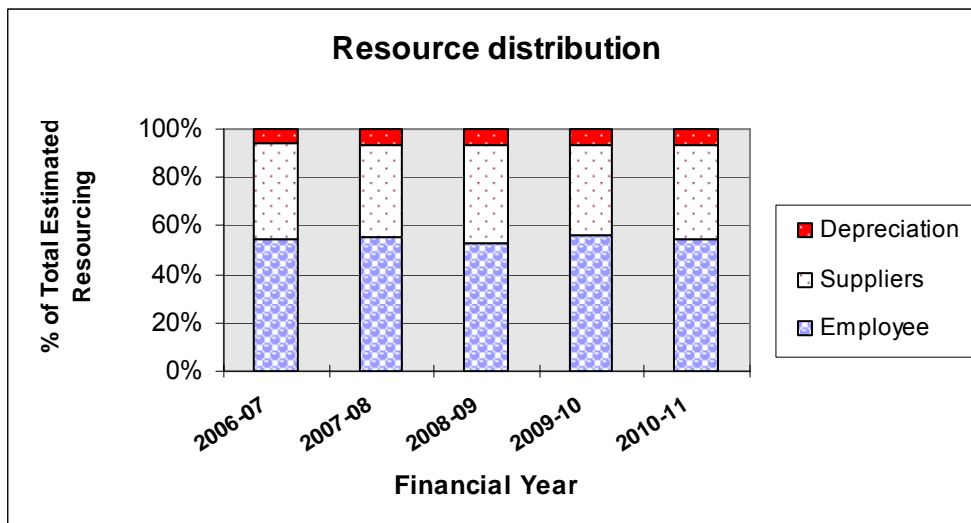
A brief analysis of Equal Opportunity for Women in the Workplace Agency’s budgeted financial statements (2007-08 and forward years) is provided below.

Budgeted agency income statement

Equal Opportunity for Women in the Workplace Agency’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 Equal Opportunity for Women in the Workplace Agency’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 Equal Opportunity for Women in the Workplace Agency’s cost in relation to the administration of the *Equal Opportunity for Women in the Workplace Act 1999*.

Depreciation and amortisation expenses (7 per cent) are made up predominantly of amortisation of the current reporting database which will fully depreciate in the 2006-07 financial year. The replacement database is expected to be operational by May 2007, in time for the reporting cycle.



Budgeted agency balance sheet

Equal Opportunity for Women in the Workplace Agency's balance sheet shows a stable asset base from 2007-08, consisting mainly of cash holdings, other receivables and intangible assets. Equal Opportunity for Women in the Workplace Agency has cash reserves from past surpluses to meet capital costs for the replacement database.

Total liabilities are forecast to remain stable over the forward estimates period and Equal Opportunity for Women in the Workplace Agency expects to be able to meet these liabilities from its cash holdings as and when they fall due.

Future events that may affect Equal Opportunity for Women in the Workplace Agency's forecast financial statements include the potential for revaluation of its non-current assets and any future decisions by the Agency on asset replacement.

5.2 BUDGETED FINANCIAL STATEMENTS TABLES

**Table 5.1: Budgeted agency income statement
(for the period ended 30 June)**

| | Actual 2006-07 \$'000 | Revised budget 2007-08 \$'000 | Forward estimate 2008-09 \$'000 | Forward estimate 2009-10 \$'000 | Forward estimate 2010-11 \$'000 |
|-------------------------------------------------------------------------------|-----------------------------|----------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| INCOME | | | | | |
| Revenue | | | | | |
| Revenues from Government | 2,833 | 2,972 | 2,997 | 3,032 | 3,067 |
| Goods and services | 489 | 366 | 466 | 366 | 466 |
| Interest | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total revenue | 3,322 | 3,338 | 3,463 | 3,398 | 3,533 |
| Gains | | | | | |
| Reversals of previous asset write-downs | - | - | - | - | - |
| Net gains from sale of assets | - | - | - | - | - |
| Other | 92 | 44 | 96 | 48 | 100 |
| Total gains | 92 | 44 | 96 | 48 | 100 |
| Total income | 3,414 | 3,382 | 3,559 | 3,446 | 3,633 |
| EXPENSE | | | | | |
| Employees | 1,855 | 1,879 | 1,889 | 1,938 | 1,980 |
| Suppliers | 1,358 | 1,274 | 1,441 | 1,279 | 1,424 |
| Depreciation and amortisation | 201 | 229 | 229 | 229 | 229 |
| Finance costs | - | - | - | - | - |
| Write-down of assets and impairment of assets | - | - | - | - | - |
| Net losses from sale of assets | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total expenses | 3,414 | 3,382 | 3,559 | 3,446 | 3,633 |
| Operating result from continuing operations | - | - | - | - | - |
| Increase / (decrease) to asset revaluation reserve | - | - | - | - | - |
| Operating result | - | - | - | - | - |
| Minority interest in net surplus or (deficit) | - | - | - | - | - |
| Net surplus or (deficit) attributable to the Australian Government | - | - | - | - | - |

**Table 5.2: Budgeted agency balance sheet
(as at 30 June)**

| | Actual 2006-07 \$'000 | Revised budget 2007-08 \$'000 | Forward estimate 2008-09 \$'000 | Forward estimate 2009-10 \$'000 | Forward estimate 2010-11 \$'000 |
|----------------------------------------------------------|-----------------------------|----------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| ASSETS | | | | | |
| Financial assets | | | | | |
| Cash | 134 | 88 | 117 | 246 | 175 |
| Receivables | 1,640 | 1,440 | 1,640 | 1,740 | 2,040 |
| Accrued revenues | - | - | - | - | - |
| Other | 23 | 5 | 5 | 5 | 5 |
| Total financial assets | 1,797 | 1,533 | 1,762 | 1,991 | 2,220 |
| Non-financial assets | | | | | |
| Land and buildings | - | 400 | 300 | 200 | 100 |
| Infrastructure, plant and equipment | 8 | 6 | 4 | 3 | 2 |
| Intangibles | 593 | 466 | 339 | 211 | 83 |
| Other | 5 | 3 | 3 | 3 | 3 |
| Total non-financial assets | 606 | 875 | 646 | 417 | 188 |
| Total assets | 2,403 | 2,408 | 2,408 | 2,408 | 2,408 |
| LIABILITIES | | | | | |
| Payables | | | | | |
| Suppliers | 215 | 215 | 215 | 215 | 215 |
| Grants | - | - | - | - | - |
| Other payable | 7 | 12 | 12 | 12 | 12 |
| Total payables | 222 | 227 | 227 | 227 | 227 |
| Interest bearing liabilities | | | | | |
| Leases | - | - | - | - | - |
| Total interest bearing liabilities | - | - | - | - | - |
| Provisions | | | | | |
| Employees | 195 | 195 | 195 | 195 | 195 |
| Other | 30 | 30 | 30 | 30 | 30 |
| Total provisions | 225 | 225 | 225 | 225 | 225 |
| Liabilities included in disposal groups held for sale | - | - | - | - | - |
| Total liabilities | 447 | 452 | 452 | 452 | 452 |

**Table 5.2: Budgeted agency balance sheet
(as at 30 June) (continued)**

| | Actual 2006-07 \$'000 | Revised budget 2007-08 \$'000 | Forward estimate 2008-09 \$'000 | Forward estimate 2009-10 \$'000 | Forward estimate 2010-11 \$'000 |
|-----------------------------------------------|-----------------------------|----------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| EQUITY | | | | | |
| Parent entity interest | | | | | |
| Contributed equity | 1,399 | 1,399 | 1,399 | 1,399 | 1,399 |
| Reserves | 40 | 40 | 40 | 40 | 40 |
| Retained surpluses or accumulated deficits | 517 | 517 | 517 | 517 | 517 |
| Total parent entity interest | 1,956 | 1,956 | 1,956 | 1,956 | 1,956 |
| Minority interest | | | | | |
| Contributed equity | - | - | - | - | - |
| Reserves | - | - | - | - | - |
| Retained surpluses or accumulated deficits | - | - | - | - | - |
| Total minority interest | - | - | - | - | - |
| Total equity | 1,956 | 1,956 | 1,956 | 1,956 | 1,956 |
| Current assets | 1,802 | 1,536 | 1,765 | 1,994 | 2,223 |
| Non-current assets | 601 | 872 | 643 | 414 | 185 |
| Current liabilities | 379 | 354 | 354 | 354 | 354 |
| Non-current liabilities | 68 | 98 | 98 | 98 | 98 |

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

**Table 5.3: Budgeted agency statement of cash flows
(for the period ended 30 June)**

| | Actual 2006-07 \$'000 | Revised budget 2007-08 \$'000 | Forward estimate 2008-09 \$'000 | Forward estimate 2009-10 \$'000 | Forward estimate 2010-11 \$'000 |
|------------------------------------------------------------|-----------------------------|----------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| OPERATING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Goods and services | 487 | 366 | 466 | 366 | 466 |
| Appropriations | 3,033 | 3,172 | 2,797 | 2,932 | 2,767 |
| Interest | - | - | - | - | - |
| Other | 153 | 157 | 133 | 88 | 98 |
| Total cash received | 3,673 | 3,695 | 3,396 | 3,386 | 3,331 |
| Cash used | | | | | |
| Employees | 1,861 | 1,879 | 1,889 | 1,938 | 1,980 |
| Suppliers | 1,286 | 1,259 | 1,345 | 1,231 | 1,324 |
| Grants | - | - | - | - | - |
| Other | 150 | 133 | 133 | 88 | 98 |
| Total cash used | 3,297 | 3,271 | 3,367 | 3,257 | 3,402 |
| Net cash from or (used by) operating activities | 376 | 424 | 29 | 129 | (71) |
| INVESTING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Proceeds from sales of property, plant and equipment | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total cash received | - | - | - | - | - |
| Cash used | | | | | |
| Purchase of property, plant and equipment | - | 470 | - | - | - |
| Purchase of intangibles | 635 | - | - | - | - |
| Other | - | - | - | - | - |
| Total cash used | 635 | 470 | - | - | - |
| Net cash from or (used by) investing activities | (635) | (470) | - | - | - |

**Table 5.3: Budgeted agency statement of cash flows
(for the period ended 30 June) (continued)**

| | Actual 2006-07 \$'000 | Revised budget 2007-08 \$'000 | Forward estimate 2008-09 \$'000 | Forward estimate 2009-10 \$'000 | Forward estimate 2010-11 \$'000 |
|------------------------------------------------------------|-----------------------------|----------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| FINANCING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Appropriations - contributed equity | - | - | - | - | - |
| Restructuring contribution | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total cash received | - | - | - | - | - |
| Cash used | | | | | |
| Repayments of debt | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total cash used | - | - | - | - | - |
| Net cash from or (used by) financing activities | - | - | - | - | - |
| Net increase or (decrease) in cash held | (259) | (46) | 29 | 129 | (71) |
| Cash at the beginning of the reporting period | 393 | 134 | 88 | 117 | 246 |
| Cash at the end of the reporting period | 134 | 88 | 117 | 246 | 175 |

**Table 5.4: Agency statement of changes in equity — summary of movement
(Budget 2007-08)**

| | Accumulated results \$'000 | Asset revaluation reserve \$'000 | Other reserves \$'000 | Contributed equity/ capital \$'000 | Total equity \$'000 |
|--------------------------------------------------------------------|----------------------------------|-------------------------------------------|-----------------------------|---------------------------------------------|---------------------------|
| Opening balance as at 1 July 2007 | | | | | |
| Balance carried forward from previous period | 517 | 40 | - | 1,399 | 1,956 |
| Opening balance adjustment | - | - | - | - | - |
| Adjusted opening balance | 517 | 40 | - | 1,399 | 1,956 |
| Income and expense | | | | | |
| Income and expenses recognised directly in equity: | - | - | - | - | - |
| Gain/loss on revaluation of property | - | - | - | - | - |
| Sub-total income and expense | 517 | 40 | - | 1,399 | 1,956 |
| Net operating result | - | - | - | - | - |
| Total income and expenses recognised directly in equity | 517 | 40 | - | 1,399 | 1,956 |
| Transactions with owners | | | | | |
| <i>Distribution to owners</i> | | | | | |
| Returns of capital | - | - | - | - | - |
| Restructuring | - | - | - | - | - |
| Other | - | - | - | - | - |
| <i>Contribution by owners</i> | | | | | |
| Appropriation (equity injection) | - | - | - | - | - |
| Other: | - | - | - | - | - |
| Restructuring | - | - | - | - | - |
| Sub-total transactions with owners | - | - | - | - | - |
| Transfers between equity components | - | - | - | - | - |
| Closing balance as at 30 June 2008 | 517 | 40 | - | 1,399 | 1,956 |

Table 5.5: Agency capital budget statement

| | Actual 2006-07 \$'000 | Revised budget 2007-08 \$'000 | Forward estimate 2008-09 \$'000 | Forward estimate 2009-10 \$'000 | Forward estimate 2010-11 \$'000 |
|---------------------------------------------|-----------------------------|----------------------------------------|------------------------------------------|------------------------------------------|------------------------------------------|
| CAPITAL APPROPRIATIONS | | | | | |
| Total equity injections | - | - | - | - | - |
| Total loans | - | - | - | - | - |
| Total capital appropriations | - | - | - | - | - |
| Represented by: | | | | | |
| Purchase of non-financial assets | - | - | - | - | - |
| Other | - | - | - | - | - |
| Total represented by | - | - | - | - | - |
| PURCHASE OF NON-FINANCIAL ASSETS | | | | | |
| Funded by capital appropriation | - | - | - | - | - |
| Funded internally by | | | | | |
| Departmental resources | 635 | 470 | - | - | - |
| Total | 635 | 470 | - | - | - |

Table 5.6: Agency property, plant, equipment and intangibles - summary of movement (Budget year 2007-08)

| | Land | Buildings | Other infrastructure plant and equipment | Computer software | Total |
|--------------------------------------------------------------------------|--------|------------|---------------------------------------------------|----------------------|------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| As at 1 July 2007 | | | | | |
| Gross book value | - | - | 32 | 635 | 667 |
| Accumulated depreciation | - | - | 24 | 42 | 66 |
| Opening net book value | - | - | 8 | 593 | 601 |
| Additions: | | | | | |
| by purchase | - | 500 | - | - | 500 |
| by finance lease | - | - | - | - | - |
| internally developed | - | - | - | - | - |
| from acquisitions of entities or operations (including restructuring) | - | - | - | - | - |
| Revaluations and impairment through equity | - | - | - | - | - |
| Reclassifications | - | - | - | - | - |
| Depreciation/amortisation expense | - | 100 | 2 | 127 | 229 |
| Impairments recognised in operating result | - | - | - | - | - |
| AEIFRS adjustment | - | - | - | - | - |
| Disposals: | | | | | |
| from disposal of entities or operations (including restructuring) | - | - | - | - | - |
| other disposals | - | - | - | - | - |
| As at 30 June 2008 | | | | | |
| Gross book value | - | 500 | 32 | 635 | 1,167 |
| Accumulated depreciation | - | 100 | 26 | 169 | 295 |
| Closing net book value | - | 400 | 6 | 466 | 872 |

Table 5.7: Schedule of budgeted income and expenses administered on behalf of government (as at 30 June)

The Equal Opportunity for Women in the Workplace Agency has no income and expenses administered on behalf of government.

Table 5.8: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)

The Equal Opportunity for Women in the Workplace Agency has no assets and liabilities administered on behalf of government.

Table 5.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

The Equal Opportunity for Women in the Workplace Agency has no administered cash flows.

Table 5.10: Schedule of administered capital budget

The Equal Opportunity for Women in the Workplace Agency has no administered capital budget.

Table 5.11: Schedule of administered property, plant, equipment and intangibles – summary of movement

The Equal Opportunity for Women in the Workplace Agency has no administered non-financial assets.

5.3 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 Administration.

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; and
- 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 etc. where proceeds are deemed appropriated under section 31 of the *Financial Management Accountability Act 1997*; and
- 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 the Agency by the Government. The Agency is dependent on appropriations from Parliament.

Resources received free of charge

This item represents the nominal amount payable to the Australian Audit Office in relation to their annual audit of the Agency's financial statements and Australian Industry Group sponsorship in kind.

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.

The Agency has a Memorandum of Understanding with the Department of Employment and Workplace Relations for the supply and use of computers. Equal Opportunity for Women in the Workplace Agency does not own its 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 the Agency'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 the Agency for goods and services it has provided to external parties. The estimated level of receivables is based on the 2005-06 audited financial statements amount.

Agency assets and liabilities – non-financial assets

These items represent future economic benefits the Agency 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).

