

# 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
<b>Outcome 1</b>		
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 2006-07

### **2.1 APPROPRIATIONS AND OTHER RESOURCES**

Table 2.1 shows the total resources from all origins for 2006-07, including appropriations. The table summarises how revenue will be applied by Outcome, administered and departmental classification.

The total appropriation for the Agency in the 2006-07 Budget is \$2.833 million.

**Table 2.1: Appropriations and other resources 2006-07 ('000)**

Agency/Outcome/ Non-operating	Departmental			Administered					Total
	Appropriation Bill No. 1 \$'000	Appropriation Bill No. 2 \$'000	Special Receipts (a) \$'000	Appropriation Bill No. 1 \$'000	Appropriation SPP \$'000	Other (b) \$'000	Appropriation \$'000	Receipts (a) \$'000	
<b>Outcome 1:</b>									
<b>Equality of Opportunity in employment for Women</b>	2,833	-	805	-	-	-	-	-	3,638
<b>Total outcome 1</b>	<b>2,833</b>	<b>-</b>	<b>805</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,638</b>
Equity injections	-	-	-	-	-	-	-	-	-
Previous years' outputs	-	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>2,833</b>	<b>-</b>	<b>805</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,638</b>

(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.
3. Revenue from other sources includes \$92,000, to be received in kind.

## 2.2 2006-07 BUDGET MEASURES

The Equal Opportunity for Women in the Workplace Agency does not have any budget measures in the 2006-07 Budget.

## 2.3 OTHER RESOURCES AVAILABLE TO BE USED

Table 2.3 provides details of resources obtained by the Agency for provision of goods or services. These resources are approved for use by the Agency and are included in Table 2.1.

**Table 2.3: Other resources available to be used**

	Estimated receipts 2005-06 \$'000	Budget estimate 2006-07 \$'000
<b>Agency resources</b>		
<i>Financial Management and Accountability Act 1997</i> (FMA Act s.31)		
Resources received free of charge	433	664
<b>Total Agency other resources available to be used</b>	572	756

## 2.4 MOVEMENT OF ADMINISTERED FUNDS FROM 2005-06 TO 2006-07

Equal Opportunity for Women in the Workplace Agency does not have any movement in administered funds between financial years.

## 2.5 SPECIAL APPROPRIATIONS

Equal Opportunity for Women in the Workplace Agency does not have any special appropriations in the 2006-07 financial year.

## 2.6 SPECIAL ACCOUNTS

**Table 2.6 Estimates of special accounts flows and balances**

		Opening balance <b>2006-07</b> 2005-06	Receipts <b>2006-07</b> 2005-06	Payments <b>2006-07</b> 2005-06	Adjustments <b>2006-07</b> 2005-06	Closing balance <b>2006-07</b> 2005-06
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Other Trust Moneys Account (D)	1	-	-	-	-	-
Services for other Governments and Non-Agency Bodies Account (D)	1	-	-	-	-	-
<b>Total special accounts</b>						
<b>2006-07 Budget estimate</b>		-	-	-	-	-
Total special accounts						
2005-06 estimate actual		-	-	-	-	-

(D) = Departmental

## 2.7 ADMINISTERED CAPITAL AND DEPARTMENTAL EQUITY INJECTIONS AND LOANS

Equal Opportunity for Women in the Workplace Agency has no administered capital or equity injections or loans for the 2006-07 financial year.

## 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**

#### **Departmental appropriations by outcome**

Equal Opportunity for Women in the Workplace Agency's entire Departmental appropriation for 2006-07 is for the delivery of Outcome 1, "Equality of Opportunity in employment for Women".

#### **Administered appropriations by outcome**

Equal Opportunity for Women in the Workplace Agency has no administered appropriations.

### **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 provide equal opportunities 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.

Table 3.1 shows how the 2006-07 budget appropriations translate to total resourcing for Outcome 1, including administered expenses, revenue from government (appropriation), revenue from other sources (departmental) and the total price of outputs.

### Outcome 1 resourcing

Table 3.1 shows how the 2006-07 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 2005-06 \$'000	Budget estimate 2006-07 \$'000
<b>Administered appropriations</b>	-	-
<b>Total administered appropriations</b>	-	-
<b>Agency appropriations</b>		
Encouragement of Australian employers to improve equal opportunity outcomes for women in the workplace	2,709	2,833
<b>Subtotal Output Group 1.1</b>	2,709	2,833
<b>Total revenue from government (appropriations) Contributing to price of agency outputs</b>	2,709	2,833
<b>Revenue from other sources</b>		
Encouragement of Australian employers to improve equal opportunity outcomes for women in the workplace	572	756
<b>Total revenue from other sources</b>	572	756
<b>Total price from agency outputs</b> (Total revenue from government and from other sources)	3,281	3,589
<b>Total estimated resourcing for Outcome 1</b> (Total price of outputs and administered appropriations)	3,281	3,589
	2005-06	2006-07
<b>Average staffing level (number)</b>	20	21

### 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 on their equal opportunity for women in the workplace programme with the Agency. It also requires

Equal Opportunity for Women in the Workplace Agency to provide expanded educative assistance to employers and to undertake the promotion of equal opportunity to increase the understanding and acceptance of equal opportunity in the community. To assist this process Equal Opportunity for Women in the Workplace Agency provides the following:

- Education programmes and information services aimed at assisting employers to improve 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.
- Effectiveness indicators for the output to achieve the planned outcome are described in Table 3.2. The table provides information on the strategies chosen to deliver the outcome, 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**

<b>Performance indicators for administered items including third party outputs</b>	
<b>Impacts</b>	<b>Performance Indicators</b>
Organisations' compliance with the Act and employer awareness and progress towards Equal Opportunity for Women.	Extent to which organisations comply with the Act and improve their performance; workshop attendance; stakeholder feedback; website use; quality media coverage; interest in support of partnership events; regular communications with clients and extent to which employers are eligible for waiving, the Employer of Choice for Women citation and EOWA's Business Achievement Awards.
<b>Performance indicators for individual outputs</b>	
Output 1 Encouragement of Australian employers to improve Equal Opportunity outcomes for Women in the workplace	<p>Quality</p> <p>Positive response of key stakeholders and customer satisfaction with administration of the Act</p> <p>Relevance of value added services provided while administering the Act</p> <p>Increase in employer knowledge and understanding of equal opportunity to be measured by the improvement in workplace programme reports assessed by EOWA each year</p> <p>Increase in employer and community awareness to be measured by interest and attendance in workshops, use of the website, request for publications, interest in EOWA consultancy services, level of media interest and exposure and partnerships entered into with employers, employer organisations and other key stakeholders</p> <p>Use of EOWA on-line educational tools and case studies</p> <p>Customer satisfaction with:</p> <ul style="list-style-type: none"> <li>• Standards of service identified in EOWA's service charter;</li> <li>• Client management processes and systems;</li> <li>• Workshops;</li> <li>• Website;</li> <li>• Written materials, publications and presentations;</li> <li>• Information and advice; and</li> <li>• Site visits and consultancy services</li> </ul> <p>Feedback from the Business Achievement Awards</p> <p>Formation of strategic alliances with key people and organisations to enable the provision of up to date leading-edge knowledge and expertise</p>

**Table 3.2: Performance information for Outcome 1 (cont)**

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Quantity:
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
Number of employers who submit on-line reports or send electronic reports
Number of employers who are provided with tailored information and advice
Number of consultancies and partnership events with client organisations
Number of employers who improve their knowledge through attending workshops as measured by the evaluation sheet
Regular emailed newsletters to EOWA's stakeholders (approximately 7,000 employers and other organisations)
Number of unique hits and pages accessed on EOWA website
Increased number of Waived employers under the Act
Increased number of CEOs who attend the Business Achievement Awards and with whom EOWA has a personal relationship
Increased number of employers awarded the EOWA Employer of Choice for Women citation
Price: \$3.589m

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### **Evaluations for Outcome 1**

There are no evaluations planned for Equal Opportunity for Women in the Workplace Agency during 2006-07.

## 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 is not required to produce any Cost Recovery Impact Statements pursuant to the Commonwealth Cost Recovery Policy.

### **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 (2006-07 and forward years) is provided below.

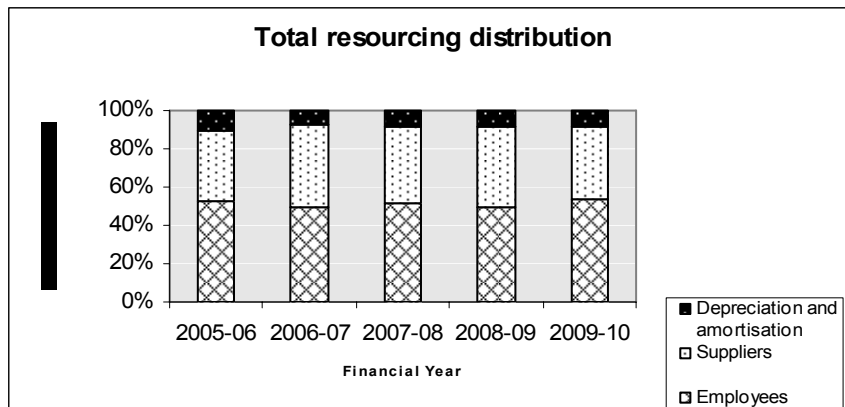
#### **Budgeted agency income statement**

Equal Opportunity for Women in the Workplace Agency's income statement shows a balanced budget for 2006-07 and each of the forward years.

Equal Opportunity for Women in the Workplace Agency will be receiving additional funding, from 2006-07 over five years, to supplement the depreciation of the replacement reporting database. The funding was necessary as the depreciation, 10 per cent of Agency appropriation, was putting pressure on the operating budget of Equal Opportunity for Women in the Workplace Agency. Given the narrow focus of Equal Opportunity for Women in the Workplace Agency and the nature of annual reporting cycle, the reporting database forms a significant part of the fixed costs of the Agency. As core business, investment in a high performance software solution is mandatory to meet legislative requirements and organisational needs on an ongoing basis.

Employee and supplier expenses make up the majority of Equal Opportunity for Women in the Workplace Agency's operating expenses. Employee expenses is forecasted to average 50 per cent and suppliers between 38-42 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 expense (10 per cent) predominately is made up of amortisation relating to the reporting database. The reporting database will fully depreciate in 2006-07 financial year. The replacement database is expected to be operational by March 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 2006-07 consisting mainly of cash holdings, other receivables and intangible assets. There is an increase in the intangible assets in 2006-07 which reflects the development of the new reporting database available for use in the 2007-08 reporting year. 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)**

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>INCOME</b>					
<b>Revenue</b>					
Revenues from Government	2,709	2,833	2,958	2,992	3,051
Goods and services	433	664	533	693	543
Other	139	92	44	96	48
<b>Total revenue</b>	<b>3,281</b>	<b>3,589</b>	<b>3,535</b>	<b>3,781</b>	<b>3,642</b>
<b>Total income</b>	<b>3,281</b>	<b>3,589</b>	<b>3,535</b>	<b>3,781</b>	<b>3,642</b>
<b>EXPENSE</b>					
Employees	1,735	1,785	1,811	1,889	1,938
Suppliers	1,211	1,558	1,412	1,580	1,392
Depreciation and amortisation	335	246	312	312	312
<b>Total expenses</b>	<b>3,281</b>	<b>3,589</b>	<b>3,535</b>	<b>3,781</b>	<b>3,642</b>
<b>Operating result from continuing operations</b>					
Operating result from discontinued operations	-	-	-	-	-
Gain (loss) on re-measuring discontinued operations	-	-	-	-	-
<b>Operating result</b>					
Minority interest in net surplus or (deficit)	-	-	-	-	-
<b>Net surplus or (deficit) attributable to the Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	768	104	52	173	495
Receivables	1,061	1,035	891	1,031	1,031
Other	39	20	20	30	30
<b>Total financial assets</b>	<b>1,868</b>	<b>1,159</b>	<b>963</b>	<b>1,234</b>	<b>1,556</b>
<b>Non-financial assets</b>					
Land and buildings	97	-	340	255	170
Infrastructure, plant and equipment	8	23	17	11	5
Intangibles	239	945	829	608	387
<b>Total non-financial assets</b>	<b>344</b>	<b>968</b>	<b>1,186</b>	<b>874</b>	<b>562</b>
<b>Total assets</b>	<b>2,212</b>	<b>2,127</b>	<b>2,149</b>	<b>2,108</b>	<b>2,118</b>
<b>LIABILITIES</b>					
<b>Provisions</b>					
Employees	210	201	180	180	180
<b>Total provisions</b>	<b>210</b>	<b>201</b>	<b>180</b>	<b>180</b>	<b>180</b>
<b>Payables</b>					
Suppliers	126	73	116	75	85
Other	43	20	20	20	20
<b>Total payables</b>	<b>169</b>	<b>93</b>	<b>136</b>	<b>95</b>	<b>105</b>
Liabilities included in disposal groups held for sale					
<b>Total liabilities</b>	<b>379</b>	<b>294</b>	<b>316</b>	<b>275</b>	<b>285</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
Statutory funds					
Retained surpluses or accumulated deficits	394	394	394	394	394
<b>Total parent entity interest</b>	<b>1,833</b>	<b>1,833</b>	<b>1,833</b>	<b>1,833</b>	<b>1,833</b>
<b>Total equity</b>	<b>1,833</b>	<b>1,833</b>	<b>1,833</b>	<b>1,833</b>	<b>1,833</b>
<b>Current assets</b>	<b>2,114</b>	<b>1,471</b>	<b>1,275</b>	<b>1,546</b>	<b>1,868</b>
<b>Non-current assets</b>	<b>98</b>	<b>656</b>	<b>874</b>	<b>562</b>	<b>250</b>
<b>Current liabilities</b>	<b>326</b>	<b>241</b>	<b>238</b>	<b>205</b>	<b>210</b>
<b>Non-current liabilities</b>	<b>53</b>	<b>53</b>	<b>78</b>	<b>70</b>	<b>75</b>

\*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)**

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	433	664	533	693	543
Appropriations	2,709	2,833	2,958	2,992	3,051
Other	99	141	241	169	102
<b>Total cash received</b>	<b>3,241</b>	<b>3,638</b>	<b>3,732</b>	<b>3,854</b>	<b>3,696</b>
<b>Cash used</b>					
Employees	1,683	1,794	1,832	1,889	1,938
Suppliers	1,268	1,615	1,472	1,844	1,436
<b>Total cash used</b>	<b>2,951</b>	<b>3,409</b>	<b>3,304</b>	<b>3,733</b>	<b>3,374</b>
<b>Net cash from or (used by) operating activities</b>	<b>290</b>	<b>229</b>	<b>428</b>	<b>121</b>	<b>322</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	180	870	480	-	-
Other	24	23	-	-	-
<b>Total cash used</b>	<b>204</b>	<b>893</b>	<b>480</b>	<b>-</b>	<b>-</b>
<b>Net cash from or (used by) investing activities</b>	<b>204</b>	<b>893</b>	<b>480</b>	<b>-</b>	<b>-</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations - contributed equity	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Other	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from or (used by) financing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase or (decrease) in cash held</b>	<b>86</b>	<b>(664)</b>	<b>(52)</b>	<b>121</b>	<b>322</b>
Cash at the beginning of the reporting period	682	768	104	52	173
Effect of exchange rate movements on cash at the beginning of reporting period					
<b>Cash at the end of the reporting period</b>	<b>768</b>	<b>104</b>	<b>52</b>	<b>173</b>	<b>495</b>

**Table 5.4: Agency statement of changes in equity — summary of movement (Budget 2006-07)**

	Accumulated results \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2006</b>					
Balance carried forward from previous period	394	40	-	1,399	1,833
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	394	40	-	1,399	1,833
<b>Estimated closing balance as at 30 June 2007</b>	394	40	-	1,399	1,833

**Table 5.5: Agency capital budget statement**

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Total equity injections	-	-	-	-	-
Total loans	-	-	-	-	-
<b>Total capital appropriations</b>	-	-	-	-	-
<b>Represented by:</b>					
Purchase of non-financial assets	-	-	-	-	-
Other	-	-	-	-	-
<b>Total represented by</b>	-	-	-	-	-
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation	-	-	-	-	-
Funded internally by Agency resources	180	870	480	-	-
<b>Total</b>	180	870	480	-	-

**Table 5.6: Agency property, plant, equipment and intangibles - summary of movement (Budget year 2006-07)**

	Buildings	Other infrastructure plant and equipment	Computer software	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2006</b>				
Gross book value	291	32	1,556	1,879
Accumulated depreciation	194	24	1,317	1,535
<b>Opening net book value</b>	<b>97</b>	<b>8</b>	<b>239</b>	<b>344</b>
Additions:				
by purchase	-	20	850	870
by finance lease	-	-	-	-
internally developed	-	-	-	-
from acquisitions of entities or operations (including restructuring)	-	-	-	-
Revaluations and impairment through equity	-	-	-	-
Reclassifications	-	-	-	-
Depreciation/amortisation expense	97	5	144	246
Impairments recognised in operating result	-	-	-	-
Other movements	-	-	-	-
Disposals:				
from disposal of entities or operations (including restructuring)	-	-	-	-
other disposals	-	-	-	-
<b>As at 30 June 2007</b>				
Gross book value	291	52	2,406	2,749
Accumulated depreciation	291	29	1,461	1,781
<b>Estimated closing net book value</b>	<b>-</b>	<b>23</b>	<b>945</b>	<b>968</b>

**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 that are 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 dependant 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 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 own 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. Sick leave is non-vesting and accordingly no provision is necessary for sick leave.

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

Cash includes petty cash held and deposits at call with the Reserve Bank.

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

Receivables represent amounts owing to the Agency for goods and services that 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 that 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 expenses 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 represents primarily amounts paid for goods and services that will be received in the following periods (prepayments).