

# **Workplace Gender Equality Agency**

## **Agency Resources and Planned Performance**



# WORKPLACE GENDER EQUALITY AGENCY

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# WORKPLACE GENDER EQUALITY AGENCY

## Section 1: Agency Overview and Resources

### 1.1 STRATEGIC DIRECTION STATEMENT

The Workplace Gender Equality Agency, established under *the Workplace Gender Equality Act 2012 (Act)*, is charged with promoting and improving gender equality in Australian workplaces. The Agency's vision is for women and men to be equally represented, valued and rewarded.

Non-public sector employers with 100 or more employees (relevant employers) are required to report to the Agency annually. From the 2013–14 reporting period, relevant employers must report against standardised categories described as gender equality indicators (GEIs).

This reporting data will underpin the following initiatives to be undertaken this year which are directed towards promoting and improving workplace gender equality:

- the provision to each relevant employer of a confidential, customised benchmark report which will enable the employer to identify areas for improvement, compare their gender performance to their peers and track progress over time
- the publication of aggregated benchmark data on an interactive data centre on the Agency's website
- the publication of a detailed report of the reporting data collected by the Agency from relevant employers including explanatory and interpretative material.

The Agency offers a citation which recognises leading workplace gender equality practice, the WGEA Employer of Choice for Gender Equality citation. This citation replaces the previous citation, the Employer of Choice for Women citation. The new citation has been designed to align with the Act and reflect current thinking on what is leading practice in gender equality. The citation delivers significant advantage to successful applicants in enabling them to differentiate their employer brand and attract and retain top talent. The first successful applicants under the WGEA Employer of Choice for Gender Equality will be named this year.

The Agency will deliver a comprehensive education programme, develop tools and resources, and drive change through innovative public awareness campaigns in key areas such as pay equity and flexible working.

## 1.2 AGENCY RESOURCE STATEMENT

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

**Table 1.1: WGEA Resource Statement – Budget Estimates for 2014–15 as at Budget May 2014**

	Estimate of prior year amounts available in 2014-15 \$'000	Proposed at Budget 2014-15 \$'000	Total estimate 2014-15 \$'000	Actual available appropriation 2013-14 \$'000
<b>Ordinary annual services<sup>1</sup></b>				
<b>Departmental appropriation</b>				
Prior year departmental appropriation <sup>2</sup>	1,804	-	1,804	2,761
Departmental appropriation	-	5,026	5,026	5,074
s31 Relevant agency receipts <sup>3</sup>	-	300	300	500
<b>Total</b>	<b>1,804</b>	<b>5,326</b>	<b>7,130</b>	<b>8,335</b>
<b>Total ordinary annual services</b>	<b>A 1,804</b>	<b>5,326</b>	<b>7,130</b>	<b>8,335</b>
<b>Departmental non-operating</b>				
Equity injections	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total other services</b>	<b>B -</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total available annual appropriations</b>	<b>1,804</b>	<b>5,326</b>	<b>7,130</b>	<b>8,335</b>
<b>Total appropriations excluding Special Accounts</b>	<b>1,804</b>	<b>5,326</b>	<b>7,130</b>	<b>8,335</b>
<b>Total resourcing</b>				
A+B+C+D	1,804	5,326	7,130	8,335
Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or CAC Act bodies through annual appropriations	-	-	-	-
<b>Total net resourcing for WGEA</b>	<b>1,804</b>	<b>5,326</b>	<b>7,130</b>	<b>8,335</b>

<sup>1</sup> Appropriation Bill (No.1) 2014–15

<sup>2</sup> Estimated adjusted balance carried forward from previous year

<sup>3</sup> s31 Relevant Agency receipts - estimate

Reader note: All figures are GST exclusive.

### 1.3 BUDGET MEASURES

Budget measures in Part 1 relating to WGEA are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: Agency 2014–15 Budget measures**

**Part 1: Measures announced since the 2013–14 MYEFO**

	Programme	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
<b>Expense measures</b>						
Efficiency Dividend - a further temporary increase of 0.25 per cent	All					
Departmental expenses		-	(13)	(26)	(39)	(40)
<b>Total</b>		-	<b>(13)</b>	<b>(26)</b>	<b>(39)</b>	<b>(40)</b>
<b>Total expense measures</b>						
Departmental		-	(13)	(26)	(39)	(40)
<b>Total</b>		-	<b>(13)</b>	<b>(26)</b>	<b>(39)</b>	<b>(40)</b>

Prepared on a Government Finance Statistics (fiscal) basis.

**Part 2: MYEFO measures not previously reported in a portfolio statement**

	Programme	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
<b>Expense Measures</b>						
Public Services Efficiencies <sup>1</sup>	All					
Departmental expenses		(1)	(3)	(6)	(8)	-
<b>Total</b>		<b>(1)</b>	<b>(3)</b>	<b>(6)</b>	<b>(8)</b>	<b>-</b>
Reforms to the APS management and efficient procurement of agency software <sup>2</sup>	All					
Departmental expenses		(1)	(3)	(6)	(8)	-
<b>Total</b>		<b>(1)</b>	<b>(3)</b>	<b>(6)</b>	<b>(8)</b>	<b>-</b>
Efficiency Dividend - temporary increase in rate	All					
Departmental expenses		-	(51)	(121)	(189)	(52)
<b>Total</b>		<b>-</b>	<b>(51)</b>	<b>(121)</b>	<b>(189)</b>	<b>(52)</b>
<b>Total measures</b>						
Departmental		(1)	(56)	(133)	(205)	(52)
<b>Total</b>		<b>(1)</b>	<b>(56)</b>	<b>(133)</b>	<b>(205)</b>	<b>(52)</b>

<sup>1</sup> This is a measure announced in 2013–14 Budget but not previously reported in a portfolio statement.

<sup>2</sup> This was a measure announced in the 2013 Economic Statement measure but not previously reported in a portfolio statement.

Prepared on a Government Finance Statistics (fiscal) basis.



## Section 2: Outcomes and planned performance

### 2.1 OUTCOMES AND PERFORMANCE INFORMATION

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

Each outcome is described below together with its related programmes, specifying the performance indicators and targets used to assess and monitor the performance of Workplace Gender Equality Agency in achieving government outcomes.

**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.**

## Outcome Expense Statement

Table 2.1 provides an overview of the total expenses for outcome 1 by programme.

**Table 2.1: Budgeted Expenses for Outcome 1**

<b>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.</b>	2013-14 Estimated actual expenses \$'000	2014-15 Estimated expenses \$'000
<b>Programme 1.1: Workplace Gender Equality</b>		
Departmental expenses		
Departmental appropriation <sup>1</sup>	5,153	5,122
Expenses not requiring appropriation in the Budget year <sup>2</sup>	258	595
<b>Total for Programme 1.1</b>	<b>5,411</b>	<b>5,717</b>
<b>Outcome 1 Totals by appropriation type</b>		
Departmental expenses		
Departmental appropriation <sup>1</sup>	5,153	5,122
Expenses not requiring appropriation in the Budget year <sup>2</sup>	258	595
<b>Total expenses for Outcome 1</b>	<b>5,411</b>	<b>5,717</b>
	2013-14	2014-15
<b>Average Staffing Level (number)</b>	32	29

<sup>1</sup> Departmental Appropriation combines "Ordinary annual services (Appropriation Bill No. 1)" and "Revenue from independent sources (s31)".

<sup>2</sup> Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense.

## Contributions to Outcome 1

### Programme 1.1: Workplace Gender Equality

#### Programme Objective

The objective of this programme is to improve gender equality in Australian workplaces. Gender equality refers to Australian women and men being offered the same opportunities in the workplace, including equal remuneration and the ability to balance paid work with caring and family responsibilities.

The programme will focus on promoting and improving gender equality and outcomes for both women and men in the workplace through activities which aim to:

- remove barriers to the full and equal participation of women in the workforce
- promote amongst employers the elimination of discrimination on the basis of gender in relation to employment matters
- foster workplace consultation between employers and employees on issues concerning gender equality in employment and in the workplace
- improve the productivity and competitiveness of Australian business through the advancement of gender equality in employment and in the workplace.

Key activities include:

- 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 to underpin measures to improve gender equality outcomes
- undertaking research, educational and other programmes designed to promote and improve gender equality in the workplace
- promoting and contributing to understanding and acceptance, and public discussion, of gender equality in the workplace
- reviewing compliance with the Act by relevant employers.

## Programme Expenses

Programme expenses are expected to remain at a relatively constant level for forward years.

**Table 2.1.1 Programme 1.1 expenses**

	2013-14 Estimated actual \$'000	2014-15 Budget \$'000	2015-16 Forward estimate \$'000	2016-17 Forward estimate \$'000	2017-18 Forward estimate \$'000
Programme support	5,153	5,122	5,121	5,118	5,172
Expenses not requiring appropriation in the Budget year <sup>1</sup>	258	595	594	568	568
<b>Total Programme expenses</b>	<b>5,411</b>	<b>5,717</b>	<b>5,715</b>	<b>5,686</b>	<b>5,740</b>

<sup>1</sup> Expenses not requiring appropriation in the Budget year is made up of Depreciation Expense, Amortisation Expense.

## Programme 1.1 Deliverables

The Agency will support improved workplace gender equality by:

- assisting relevant employers to report to the Agency, through the provision of:
  - a secure online web portal
  - education and guidance materials on reporting
  - telephone assistance.
- educating employers on improving gender equality outcomes, through the provision of:
  - education and materials on interpreting workplace data and on strategies for removing barriers to workplace gender equality
  - a set of benchmarks that will enable relevant employers to consider and improve their workplace outcomes and practices over time and in relation to their peers.
- promoting and contributing to understanding and acceptance, and public discussion, of gender equality in the Australian workplace, through
  - the recognition of good gender equality performance
  - contributions to public discussion of gender equality in the workplace including through speeches and events
  - an improved digital presence.
- using gender equality data to improve workplace gender equality, through
  - making publicly available aggregated benchmark data
  - the establishment of a database of reported data to inform the Agency's activities and advice to the Minister as required

- the preparation of biennial reports to the Minister on overall progress achieved in relation to the GEIs, beginning with the two-year period ending on 31 May 2016.
- fostering compliance with the reporting and transparency provisions of the Act, through
  - contacting relevant employers who are not meeting their obligations and assisting them to become compliant
  - undertaking reviews of relevant employers’ compliance with the Act
  - naming non-compliant employers in a report to the Minister or by electronic or other means.

**Table 2.1.1A Programme 1.1 deliverables**

<b>Deliverables</b>	2013–14 Estimated actual	2014–14 Budget	2015–16 Forward year 1	2016–17 Forward year 2	2017–18 Forward year 3
Education					
– education participants <sup>1</sup>	39	1130	1205	1260	1500
– educational resources available on Agency website	46	50	70	90	110
– benchmarks developed	–	32	36	36	36
Understanding and acceptance and public discussion					
– speeches and events delivered	51	52	52	52	52
– Employer of choice organisations	–	95	105	115	126
Compliance					
– employers registered with the Agency as relevant employers	12,750	12,877	13,006	13,136	13,267
– employer reviews conducted	–	10	11	12	13
Reporting by Agency					
– biennial report to the Minister	–	–	–	1	–

<sup>1</sup> Education participants include participants attending or accessing workshops, information sessions, teleconferences, webinars and e-learning modules in the Agency’s Learning Management System.

## Programme 1.1 Key Performance Indicators

- percentage of women in leadership including governing board members, key management personnel (KMP) and other managers
- percentage of employers conducting gender remuneration gap analyses
- percentage of employers with a strategy or policy to support employees with family and caring responsibilities
- number of visits to the Agency website.

**Table 2.1.1B Programme 1.1 key performance indicators**

Key performance indicators	2013–14 Revised budget	2014–15 Budget	2015–16 Forward year 1	2016–17 Forward year 2	2017–18 Forward year 3
Percentage of women in leadership in relevant employers					
- Governing board members	7	7.7	8.5	9.3	10.1
- KMP	7	7.35	7.7	8.1	8.5
- Other managers	35	36	37	38	39
Percentage of relevant employers that have conducted gender remuneration gap analyses	37	41	43	45	47
Percentage of relevant employers with a strategy or policy to support employees with family and caring responsibilities	3.4	3.47	3.54	3.61	3.68
Number of visits to Agency website	54,000	150,000	153,750	157,593	161,534

## Section 3: Explanatory Tables and Budgeted Financial Statements

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of agency finances for the 2014–15 budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and programme expenses, movements in administered funds, special accounts and Australian Government Indigenous expenditure.

### **3.1 EXPLANATORY TABLES**

#### **3.1.1 Movement of Administered Funds Between Years**

WGEA does not have any administered funds. For this reason Table 3.1.1 is not presented.

#### **3.1.2 Special Accounts**

WGEA does not have any special accounts. For this reason Table 3.1.2 is not presented

#### **3.1.3 Australian Government Indigenous Expenditure**

WGEA has no Australian Government Indigenous Expenditure. For this reason Table 3.1.3 is not presented.

## **3.2 BUDGETED FINANCIAL STATEMENTS**

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

Table 3.2.1 recognises the full year revenue for 2014-15 on the basis of accrual accounting principles.

### **3.2.2**

The Workplace Gender Equality Agency is budgeting for an operating result equal to the unappropriated depreciation and amortisation expense in 2014-15 and the three forward years.

Total revenues are estimated to be \$5.1 million in 2014-15, and total expenses to be \$5.7 million.

Total assets for 2014-15 are estimated to be \$3.8 million. The majority of the assets represent receivables (appropriations receivable) and intangibles.

Total liabilities for 2014-15 are estimated to be \$1.2 million. The largest liabilities are accrued employee entitlements.



### 3.2.3 Budgeted Financial Statements Tables

**Table 3.2.1 Comprehensive Income Statement (Showing Net Cost of Services)  
for the period ended 30 June**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES</b>					
Employee benefits	3,558	3,226	3,422	3,656	3,729
Suppliers	1,585	1,886	1,689	1,452	1,433
Depreciation and amortisation	258	595	594	568	568
Finance costs	10	10	10	10	10
<b>Total expenses</b>	<b>5,411</b>	<b>5,717</b>	<b>5,715</b>	<b>5,686</b>	<b>5,740</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	-	-	-	-	-
Other	50	66	100	100	100
<b>Total own-source revenue</b>	<b>50</b>	<b>66</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Gains</b>					
Other	30	30	30	30	30
<b>Total gains</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>	<b>30</b>
<b>Total own-source income</b>	<b>80</b>	<b>96</b>	<b>130</b>	<b>130</b>	<b>130</b>
<b>Net cost of (contribution by)</b>					
<b>services</b>	<b>5,331</b>	<b>5,621</b>	<b>5,585</b>	<b>5,556</b>	<b>5,610</b>
Revenue from Government	5,073	5,026	4,991	4,988	5,042
<b>Surplus (Deficit) attributable to the Australian Government</b>	<b>(258)</b>	<b>(595)</b>	<b>(594)</b>	<b>(568)</b>	<b>(568)</b>
<b>Total comprehensive income (loss) attributable to the Australian Government</b>	<b>(258)</b>	<b>(595)</b>	<b>(594)</b>	<b>(568)</b>	<b>(568)</b>

**Table 3.2.1 Comprehensive Income Statement (Showing Net Cost of Services) for the period ended 30 June**

<b>Note: Impact of Net Cash Appropriation Arrangements</b>					
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total Comprehensive Income</b>					
<b>(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations.</b>	<b>(516)</b>	<b>(1,190)</b>	<b>(1,188)</b>	<b>(1,136)</b>	<b>(1,136)</b>
less depreciation/amortisation expenses previously funded through revenue appropriations <sup>1</sup>	(258)	(595)	(594)	(568)	(568)
<b>Total Comprehensive Income (loss) - as per the Statement of Comprehensive Income</b>	<b>(258)</b>	<b>(595)</b>	<b>(594)</b>	<b>(568)</b>	<b>(568)</b>

<sup>1</sup> From 2010-11, the government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of FMA Act agencies 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 3.2.5 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted Departmental Balance Sheet (as at 30 June)

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	262	526	526	526	526
Trade and other receivables	1,542	1,088	1,286	1,482	1,288
<b>Total financial assets</b>	<b>1,804</b>	<b>1,614</b>	<b>1,812</b>	<b>2,008</b>	<b>1,814</b>
<b>Non-financial assets</b>					
Land and buildings	858	705	552	399	246
Property, plant and equipment	286	206	126	48	369
Intangibles	1,473	1,301	939	601	263
Other non-financial assets	12	12	12	12	12
<b>Total non-financial assets</b>	<b>2,629</b>	<b>2,224</b>	<b>1,629</b>	<b>1,060</b>	<b>890</b>
Assets held for sale					
<b>Total assets</b>	<b>4,433</b>	<b>3,838</b>	<b>3,441</b>	<b>3,068</b>	<b>2,704</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	281	281	281	281	281
Other payables	77	77	75	74	74
<b>Total payables</b>	<b>358</b>	<b>358</b>	<b>356</b>	<b>355</b>	<b>355</b>
<b>Interest bearing liabilities</b>					
Other interest bearing liabilities	-	-	-	-	-
<b>Total interest bearing liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions</b>					
Employee provisions	430	430	432	433	433
Other provisions	393	393	393	393	393
<b>Total provisions</b>	<b>823</b>	<b>823</b>	<b>825</b>	<b>826</b>	<b>826</b>
Liabilities included in disposal groups held for sale					
<b>Total liabilities</b>	<b>1,181</b>	<b>1,181</b>	<b>1,181</b>	<b>1,181</b>	<b>1,181</b>
<b>Net assets</b>	<b>3,252</b>	<b>2,657</b>	<b>2,260</b>	<b>1,887</b>	<b>1,523</b>

**Table 3.2.2: Budgeted Departmental Balance Sheet (as at 30 June) (continued)**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	3,659	3,659	3,856	4,051	4,255
Reserves	40	40	40	40	40
Retained surplus (accumulated deficit)	(447)	(1,042)	(1,636)	(2,204)	(2,772)
<b>Total parent entity interest</b>	<b>3,252</b>	<b>2,657</b>	<b>2,260</b>	<b>1,887</b>	<b>1,523</b>
<b>Total Equity</b>	<b>3,252</b>	<b>2,657</b>	<b>2,260</b>	<b>1,887</b>	<b>1,523</b>

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

Prepared on Australian Accounting Standards basis.

**Table 3.2.3: Departmental Statement of Changes in Equity – Summary of Movement (Budget Year 2014–15)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2014</b>					
Balance carried forward from previous period	(447)	40	-	3,659	3,252
<b>Adjusted opening balance</b>	<b>(447)</b>	<b>40</b>	<b>-</b>	<b>3,659</b>	<b>3,252</b>
<b>Comprehensive income</b>					
Surplus (deficit) for the period	(595)	-	-	-	(595)
<b>Total comprehensive income</b>	<b>(595)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(595)</b>
<b>Estimated closing balance as at 30 June 2015</b>	<b>(1,042)</b>	<b>40</b>	<b>-</b>	<b>3,659</b>	<b>2,657</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(1,042)</b>	<b>40</b>	<b>-</b>	<b>3,659</b>	<b>2,657</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.4: Budgeted Departmental Statement of Cash Flows (for the period ended 30 June)**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	6,040	5,480	4,793	4,792	5,236
Other	50	66	100	100	100
<b>Total cash received</b>	<b>6,090</b>	<b>5,546</b>	<b>4,893</b>	<b>4,892</b>	<b>5,336</b>
<b>Cash used</b>					
Employees	3,539	3,226	3,420	3,655	3,729
Suppliers	1,555	1,856	1,659	1,422	1,403
Other	19	-	2	1	-
<b>Total cash used</b>	<b>5,113</b>	<b>5,082</b>	<b>5,081</b>	<b>5,078</b>	<b>5,132</b>
<b>Net cash from (used by) operating activities</b>	<b>977</b>	<b>464</b>	<b>(188)</b>	<b>(186)</b>	<b>204</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Other	-	-	-	-	-
<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	966	200	9	9	408
<b>Total cash used</b>	<b>966</b>	<b>200</b>	<b>9</b>	<b>9</b>	<b>408</b>
<b>Net cash from (used by) investing activities</b>	<b>(966)</b>	<b>(200)</b>	<b>(9)</b>	<b>(9)</b>	<b>(408)</b>

**Table 3.2.4: Budgeted Departmental Statement of Cash Flows (for the period ended 30 June) (continued)**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	-	-	197	195	204
<b>Total cash received</b>	-	-	<b>197</b>	<b>195</b>	<b>204</b>
<b>Cash used</b>					
Other	-	-	-	-	-
<b>Total cash used</b>	-	-	-	-	-
<b>Net cash from (used by) financing activities</b>	-	-	<b>197</b>	<b>195</b>	<b>204</b>
<b>Net increase (decrease) in cash held</b>	<b>11</b>	<b>264</b>	-	-	-
Cash and cash equivalents at the beginning of the reporting period	251	262	526	526	526
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>262</b>	<b>526</b>	<b>526</b>	<b>526</b>	<b>526</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.5: Departmental Capital Budget Statement**

	Estimated actual	Budget estimate	Forward estimate	Forward estimate	Forward estimate
	2013-14	2014-15	2015-16	2016-17	2017-18
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	-	-	197	195	204
Equity injections - Bill 2	-	-	-	-	-
<b>Total new capital appropriations</b>	<b>-</b>	<b>-</b>	<b>197</b>	<b>195</b>	<b>204</b>
<b>Provided for:</b>					
Purchase of non-financial assets	-	-	197	195	204
<b>Total Items</b>	<b>-</b>	<b>-</b>	<b>197</b>	<b>195</b>	<b>204</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations <sup>1</sup>	903	-	-	-	-
Funded by capital appropriation - DCB <sup>2</sup>	53	190	-	-	398
<b>TOTAL</b>	<b>956</b>	<b>190</b>	<b>-</b>	<b>-</b>	<b>398</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	956	190	-	-	398
<b>Total cash used to acquire assets</b>	<b>956</b>	<b>190</b>	<b>-</b>	<b>-</b>	<b>398</b>

<sup>1</sup> Includes both current Bill 2 and prior Act 2/4/6 appropriations and special capital appropriations

<sup>2</sup> Does not include annual finance lease costs. Include purchase from current and previous years' Departmental Capital Budgets (DCBs).

Prepared on Australian Accounting Standards basis.



**Table 3.2.6: Statement of Asset Movements (2014–15)**

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2014</b>				
Gross book value	1,927	418	2,476	4,821
Accumulated depreciation/amortisation and impairment	(1,069)	(132)	(1,003)	(2,204)
<b>Opening net book balance</b>	<b>858</b>	<b>286</b>	<b>1,473</b>	<b>2,617</b>
<b>CAPITAL ASSET ADDITIONS</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation ordinary annual services <sup>1</sup>	-	-	190	190
<b>Total additions</b>	<b>-</b>	<b>-</b>	<b>190</b>	<b>190</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(153)	(80)	(362)	(595)
<b>Total other movements</b>	<b>(153)</b>	<b>(80)</b>	<b>(362)</b>	<b>(595)</b>
<b>As at 30 June 2015</b>				
Gross book value	1,927	418	2,666	5,011
Accumulated depreciation/amortisation and impairment	(1,222)	(212)	(1,365)	(2,799)
<b>Closing net book balance</b>	<b>705</b>	<b>206</b>	<b>1,301</b>	<b>2,212</b>

<sup>1</sup> "Appropriation ordinary annual services" refers to funding provided through Appropriation Bill (No.1) 2014-15 for depreciation / amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis.

**Table 3.2.7: Schedule of Budgeted Income and Expenses Administered on Behalf of Government (for the period ended 30 June)**

WGEA has no income and expenses administered on behalf of government. For this reason Table 3.2.7 is not presented.

**Table 3.2.8 Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)**

WGEA has no administered assets and liabilities. For this reason Table 3.2.8 is not presented.

**Table 3.2.9: Schedule of Budgeted Administered Cash Flows (for the period ended 30 June)**

WGEA has no administered cash flows. For this reason Table 3.2.9 is not presented.

**3.2.10 Schedule of Administered Capital Budget**

WGEA has no administered capital purchases. For this reason Table 3.2.10 is not presented.

**3.2.11 Schedule of Asset Movements—Administered**

WGEA has no administered non-financial assets. For this reason Table 3.2.11 is not presented.

### **3.2.4 Notes to the Financial Statements**

The Agency budget statements have been prepared on an accrual accounting basis, having regard to the Statement of Accounting Concepts, and in accordance with:

- The Finance Minister's Orders
- Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board.

All assets are initially recorded at cost. Property, plant and equipment and other infrastructure assets are periodically revalued at their fair value.