

# 01. Financial Statements



## Independent Audit Report

To the Minister for Employment, Workplace Relations and Small Business

### Scope

I have audited the financial statements of the Equal Opportunity for Women in the Workplace Agency for the year ended 30 June 2001. The financial statements comprise:

- Statement by the Director
- Statement of Financial Performance
- Statement of Financial Position
- Statement of Cash Flows
- Schedules of Contingencies and Commitments; and
- Notes to and forming part of the Financial Statements.

The Agency's Director is responsible for the preparation and presentation of the financial statements and the information they contain. I have conducted an independent audit of the financial statements in order to express an opinion on them to you.

The audit has been conducted in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards, to provide reasonable assurance as to whether the financial statements are free of material misstatement. Audit procedures included examination, on a test basis, of evidence supporting the amounts and other disclosures in the financial statements, and the evaluation of accounting policies and significant accounting estimates. These procedures have been undertaken to form an opinion as to whether, in all material respects, the financial statements are presented fairly in accordance with Australian Accounting Standards, other mandatory professional reporting requirements and statutory requirements in Australia so as to present a view of the Agency which is consistent with my understanding of its financial position, its operations and its cash flows.

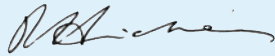
The audit opinion expressed in this report has been formed on the above basis.

## Audit Opinion

In my opinion,

- (i) the financial statements have been prepared in accordance with Schedule 1 of the Financial Management and Accountability (Financial Statements 2000-2001) Orders;
- (ii) the financial statements give a true and fair view, in accordance with applicable Accounting Standards, other mandatory professional reporting requirements and Schedule 1 of the Financial Management and Accountability (Financial Statements 2000-2001) Orders, of the financial position of the Equal Opportunity for Women in the Workplace Agency as at 30 June 2001 and the results of its operations and its cash flows for the year then ended.

Australian National Audit Office



P Hinchey  
Senior Director

Delegate of the Auditor-General

Sydney  
5 September 2001

## Equal Opportunity for Women in the Workplace Agency Statement by the Chief Executive

In my opinion, the attached financial statements give a true and fair view of the matters required by Schedule 1 of the Financial Management and Accountability (Financial Statements 2000-2001) Orders made under section 63 of the *Financial Management and Accountability Act 1997*.

Signed



Fiona Krautil  
Director of the Equal Opportunity for Women in the Workplace Agency  
5 September 2001

**Equal Opportunity for Women in the Workplace Agency**  
**Statement of Financial Performance**  
for the period ended 30 June 2001

	Notes	2000-01 \$	1999-00 \$
<b>Revenues from ordinary activities</b>			
Revenues from government	3A	<b>2,481,083</b>	2,398,083
Sales of goods and services	3B	<b>93,817</b>	51,812
Proceeds from disposal of assets	3C	<b>0</b>	351
Interest	3D	<b>2,824</b>	1,590
<b>Total revenues from ordinary activities</b>		<b>2,577,724</b>	2,451,836
<b>Expenses from ordinary activities</b>			
Employees	4A	<b>1,216,858</b>	1,195,162
Suppliers	4B	<b>1,179,986</b>	1,382,283
Depreciation and amortisation	4C	<b>65,938</b>	33,410
Write-down of assets	4D	<b>0</b>	32,555
<b>Total expenses from ordinary activities</b>		<b>2,462,782</b>	2,643,410
<b>Net operating surplus (deficit) from ordinary activities</b>		<b>114,942</b>	(191,574)
<b>Net surplus (deficit)</b>	9	<b>114,942</b>	(191,574)
<b>Equity Interests</b>			
<b>Net surplus (deficit) attributable to the Commonwealth</b>		<b>114,942</b>	(191,574)
Net credit (debit) to asset revaluation reserve		<b>0</b>	71,243
<b>Total revenues, expenses and valuation adjustment recognised directly in equity</b>	9	<b>0</b>	71,243
<b>Total changes in equity other than those resulting from transaction with owners as owners</b>		<b>114,942</b>	(120,331)

The above statement should be read in conjunction with the accompanying notes.

**Equal Opportunity for Women in the Workplace Agency**  
**Statement of Financial Position**  
as at 30 June 2001

	Notes	2000-01 \$	1999-00 \$
<b>ASSETS</b>			
<b>Financial assets</b>			
Cash		<b>200,048</b>	11,931
Receivables	5	<b>100,459</b>	31,174
<b>Total financial assets</b>		<b>300,507</b>	43,105
<b>Non-financial assets</b>			
Infrastructure, plant and equipment	6A,B	<b>80,797</b>	146,735
Other	6C	<b>49,683</b>	44,970
<b>Total non-financial assets</b>		<b>130,480</b>	191,705
<b>Total assets</b>		<b>430,987</b>	234,810
<b>LIABILITIES</b>			
<b>Provisions</b>			
Capital use charge	7A	<b>12,555</b>	0
Employees	7B	<b>229,535</b>	193,211
<b>Total provisions</b>		<b>242,090</b>	193,211
<b>Payables</b>			
Suppliers	8	<b>96,832</b>	51,921
<b>Total payables</b>		<b>96,832</b>	51,921
<b>Total liabilities</b>		<b>338,922</b>	245,132
<b>EQUITY</b>			
Capital		<b>102,041</b>	102,041
Reserves		<b>71,243</b>	71,243
Accumulated surpluses (deficits)		<b>(81,219)</b>	(183,606)
<b>Total equity</b>	9	<b>92,065</b>	(10,322)
Current liabilities		<b>249,648</b>	138,532
Non-current liabilities		<b>89,274</b>	106,600
Current assets		<b>350,190</b>	88,075
Non-current assets		<b>80,797</b>	146,735

The above statement should be read in conjunction with the accompanying notes.

**Equal Opportunity for Women in the Workplace Agency**  
**Statement of Cash Flows**  
for the period ended 30 June 2001

	Notes	2000-01 \$	1999-00 \$
<b>OPERATING ACTIVITIES</b>			
<b>Cash received</b>			
Appropriations for outputs		2,363,000	2,469,000
Sales of goods and services		80,547	56,251
Interest received		1,635	1,591
<b>Total cash received</b>		<b>2,445,182</b>	<b>2,526,842</b>
<b>Cash used</b>			
Employees		(1,155,956)	(1,151,031)
Suppliers		(1,101,109)	(1,344,658)
<b>Total cash used</b>		<b>(2,257,065)</b>	<b>(2,495,689)</b>
<b>Net cash from operating activities</b>	<b>10</b>	<b>188,117</b>	<b>31,153</b>
<b>INVESTING ACTIVITIES</b>			
<b>Cash received</b>			
Proceeds from the sales of property, plant and equipment		0	351
<b>Total cash received</b>		<b>0</b>	<b>351</b>
<b>Cash used</b>			
Purchase of property, plant and equipment		0	(20,019)
<b>Total cash used</b>		<b>0</b>	<b>(20,019)</b>
<b>Net cash from (used by) investing activities</b>		<b>0</b>	<b>(19,668)</b>
<b>Net increase (decrease) in cash held</b>		<b>188,117</b>	<b>11,485</b>
Cash at beginning of the reporting period		11,931	446
<b>Cash at the end of the reporting period</b>		<b>200,048</b>	<b>11,931</b>

The above statement should be read in conjunction with the accompanying notes.

**Equal Opportunity for Women in the Workplace Agency**  
**Schedule of Commitments**  
as at 30 June 2001

	Notes	2000-01 \$	1999-00 \$
<b>BY TYPE</b>			
<b>OTHER COMMITMENTS</b>			
Operating leases		<b>578,184</b>	1,063,316
<b>Total Other commitments</b>		<b>578,184</b>	1,063,316
<b>COMMITMENTS RECEIVABLE</b>			
Rent		<b>49,186</b>	42,852
<b>Net commitments</b>		<b>528,998</b>	1,020,464
<b>BY MATURITY</b>			
<b>All net commitments</b>			
One year or less		<b>452,379</b>	442,281
From one to five years		<b>76,619</b>	578,183
<b>Net commitments</b>		<b>528,998</b>	1,020,464
<b>Operating Lease commitments</b>			
One year or less		<b>495,586</b>	485,133
From one to five years		<b>82,598</b>	578,183
<b>Total operating lease commitments</b>		<b>578,184</b>	1,063,316

NB: Commitments are GST inclusive where relevant.

The above statement should be read in conjunction with the accompanying notes.

## Equal Opportunity for Women in the Workplace Agency Schedule of Contingencies as at 30 June 2001

	Notes	2000-01 \$	1999-00 \$
Contingent losses		Nil	Nil
Contingent gains		Nil	Nil
<b>Net contingencies</b>		<b>Nil</b>	<b>Nil</b>

The above statement should be read in conjunction with the accompanying notes.

## Schedule of Unquantifiable Contingencies as at 30 June 2001

As at 30 June 2001, the Agency had no unquantifiable contingencies.

The above statement should be read in conjunction with the accompanying notes.

## Equal Opportunity for Women in the Workplace Agency Notes to and Forming Part of the Financial Statements for the year ended 30 June 2001

Note	Description
1	Objectives of the Equal Opportunity for Women in the Workplace Agency (EOWA)
2	Summary of Significant Accounting Policies
3	Operating Revenues
4	Operating Expenses
5	Financial Assets
6	Non-financial Assets
7	Provisions
8	Payables
9	Equity
10	Cash Flow Reconciliation
11	Appropriations
12	Reporting of Outcomes
13	Executive Remuneration
14	Remuneration of Auditors
15	Act of Grace Payments, Waivers and Amounts Written Off
16	Average Staffing Level
17	Financial Instruments

### Note 1 Objectives of the Equal Opportunity for Women in the Workplace Agency

The objectives of the Equal Opportunity for Women in the Workplace Agency are:

- (i) to promote the principle that employment for women should be dealt with on the basis of merit; and
- (ii) to promote, amongst employers, the elimination and discrimination against, and the provision of equal opportunity for, women in relation to employment matters; and
- (iii) to foster workplace consultation between employers and employees on issues concerning equal opportunity for women in relation to employment.

The Agency's outcome is equality of opportunity in employment for women.

### Note 2 Summary of Significant Accounting Policies

#### 2.1 Basis of Accounting

The financial statements are required by section 49 of the *Financial Management and Accountability Act 1997* and are a general purpose financial report.

The statements have been prepared in accordance with:

- Schedule 1 of the Financial Management and Accountability (Financial Statements 2000-2001) Orders made by the Finance Minister for the preparation of Financial Statements in relation to financial years ending on or after 30 June 2001;
- Australian Accounting Standards and Accounting Interpretations issued by the Australian Accounting Standards Boards;
- other authoritative pronouncements of the Boards; and
- the Consensus Views of the Urgent Issues Group.

The statements have been prepared having regard to:

- Statements of Accounting Concepts; and
- the Explanatory Notes to Schedule 1, and Guidance Notes issued by the Department of Finance and Administration.

The Agency Statements of Financial Performance and Financial Position have been prepared on an accrual basis and are in accordance with the historical cost convention, except for certain assets which, as noted, are at valuation. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position.

Assets and liabilities are recognised in the Agency Statement of Financial Position when and only when it is probable that future economic benefits will flow and the amounts of the assets or liabilities can be reliably measured. Assets and liabilities arising under agreements equally proportionately unperformed are however not recognised unless required by an Accounting Standard. Liabilities and assets which are unrecognised are reported in the Schedule of Commitments and the Schedule of Contingencies.

Revenues and expenses are recognised in the Agency Statement of Financial Performance when and only when the flow or consumption or loss of economic benefits has occurred and can be reliably measured.

The continued existence of the Agency in its present form, and with its present programmes, is dependent on Government policy and on continuing appropriations by Parliament for the Agency's administration and programmes.

## **2.2 Changes in Accounting Policy**

The accounting policies used in the preparation of these financial statements are consistent with those used in 1999-2000.

## **2.3 Agency items**

Agency assets, liabilities, revenues and expenses are those items that are controlled by the Agency. Used by the Agency in producing its outputs, these items include:

- computers, plant and equipment used in providing goods and services;
- liabilities for employee entitlements;
- revenues from appropriations or independent sources in payments of outputs, and
- employee, supplier and depreciation expenses incurred in providing Agency outputs.

## **2.4 Reporting of Outcomes**

A comparison of Budget and Actual figures by outcome specified in the Appropriation Acts relevant to the Agency is presented in Note 12. The net cost to Budget outcomes shown includes intra-government costs that are eliminated in calculating the actual budget outcome for the Government overall.

## **2.5 Revenue**

The revenues described in this Note are revenues relating to the core operating activities of the Agency.

*(a) Revenues from Government – Agency Appropriations*

Appropriations for departmental outputs are recognised as revenue to the extent that the Finance Minister is prepared to release appropriations for use (that is, the full amount of the appropriation passed by the Parliament less any savings offered up at Additional Estimates and not subsequently released).

*(b) Resources Received Free of Charge*

Services received free of charge are recognised as revenue when and only when a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of these resources is recognised as an expense.

Contributions of assets at no cost of acquisition or for nominal consideration are recognised at their fair value when the asset qualifies for recognition, unless received from another government agency as a consequence of a restructuring of administrative arrangements.

In late June 1999, the Agency was allotted 25 computers valued at \$2,650 each. This was in conjunction with the Information Technology roll out of the Agency's Portfolio Department, DEWRSB. Ownership of the new computers remains with DEWRSB. The provision of the computers will be recognised as a resource free of charge in the periods in which the resources are utilised.

*(c) Other Revenue*

Revenue from the sale of goods and services is recognised upon the delivery of the goods and services to customers. Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets. Revenue from disposal of non-current assets is recognised when control of the asset has passed to the buyer.

**2.6 Employee Entitlements***(a) Leave*

The Agency's liability for employee entitlements includes provision for annual leave and long service leave. No provision has been made for sick leave as all sick leave is non-vesting and future years' average sick leave utilisation is estimated to be less than the annual entitlement for sick leave.

The liability for annual leave reflects the value of total annual leave entitlements of all employees at 30 June 2001 and is recognised at the nominal amount.

The non-current portion of the liability for long service leave is recognised and measured at the present value of the estimated future cash flows to be made in respect of all eligible employees at 30 June 2001. In determining the present value of the liability, the Agency has taken into account attrition rates and pay increases through promotion and inflation.

*(b) Superannuation*

Staff of EOWA contribute to the Commonwealth Superannuation Scheme (CSS) or the Public Sector Superannuation Scheme (PSS). Employer contributions amounting to \$94,151 (1999-00: \$100,170) in relation to these schemes have been expensed in these financial statements.

No liability for superannuation is recognised as at 30 June as the employer contributions fully extinguish the accruing liability which is assumed by the Commonwealth.

Employer Superannuation Productivity Benefit Contributions totalled \$21,297 (1999-00: \$23,036).

## **2.7 Leases**

Operating lease payments are expensed on a basis which is representative of the pattern of benefits derived from the leased assets. The net present value of future net outlays in respect of surplus space under non-cancellable lease agreements is expensed in the period in which the space becomes surplus.

The Agency has no finance leases.

## **2.8 Cash**

Cash means notes and coins held and deposits held at call with a bank or financial institution.

## **2.9 Financial Instruments**

Accounting policies for financial instruments are stated at Note 17.

## **2.10 Acquisition of Assets**

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and revenues at their fair value at the date of acquisition, unless acquired as a consequence of restructuring administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor agency's accounts immediately prior to the restructuring.

## **2.11 Property (Land, Buildings and Infrastructure), Plant and Equipment**

### *(a) Asset Recognition Threshold*

Purchases of plant and equipment are recognised initially at cost in the Statement of Financial Position, 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).

### *(b) Revaluations*

Plant and equipment are revalued in accordance with the 'deprival' method of valuation once every three years.

Plant and equipment assets were revalued in 1999-00 by type of asset.

In accordance with the deprival methodology, plant and equipment is measured at depreciated replacement cost. Where assets are held which would not be replaced or are surplus to requirements, measurement is at net realisable value. At 30 June 2001, the Agency had no assets in this situation.

All valuations are independent.

*(c) Recoverable Amount Test*

Schedule 1 requires the application of the recoverable amount test to departmental non-current assets in accordance with AAS 10 *Recoverable Amount of Non-Current Assets*. The carrying amounts of these non-current assets have been reviewed to determine whether they are in excess of their recoverable amounts. In assessing recoverable amounts, the relevant cash flows have been discounted to their present value.

*(d) Depreciation*

Depreciable plant and equipment assets are written-off to their estimated residual value over their estimated useful life to the Agency using, in all cases, the straight line method of depreciation.

Depreciation rates (useful lives) and methods are reviewed at each balance date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate. Residual values are re-estimated for a change in prices only when assets are revalued.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	<b>2000-01</b>	1999-00
Plant and Equipment	<b>3 to 5 years</b>	3 to 5 years

The aggregate amount of depreciation allocated for each class of assets during the reporting period is disclosed in Note 4C.

**2.12 Capital Usage Charge**

A capital usage charge of 12% is imposed by the Government on the net departmental assets of the Agency. The charge is adjusted to take account of asset gifts and revaluation increments during the financial year.

**2.13 Taxation**

The Agency is exempt from all forms of taxation except fringe benefits tax and the goods and services tax.

**2.14 Insurance**

The Agency has insured for risks through the Government's insurable risk managed fund, called 'Comcover'. Workers compensation is insured through Comcare Australia.

**2.15 Comparative Figures**

Comparative figures have been adjusted to conform to changes in presentation in these financial statements where required.

**Note 3 OPERATING Revenues**

	2000-01 \$	1999-00 \$
<b>Note 3A – Revenues from Government</b>		
Appropriations for outputs	2,449,000	2,367,000
Resources received free of charge	<u>32,083</u>	<u>31,083</u>
<b>Total</b>	<b><u>2,481,083</u></b>	<b><u>2,398,083</u></b>
<b>Note 3B – Sales of Goods and Services</b>		
Goods	10,683	5,433
Services	<u>83,134</u>	<u>46,379</u>
<b>Total</b>	<b><u>93,817</u></b>	<b><u>51,812</u></b>
<b>Note 3C – Proceeds and Expense from Sales of Assets</b>		
Non-financial assets		
Plant and equipment:		
Revenue (proceeds from sale)	0	351
Expense from sale	<u>0</u>	<u>0</u>
<b>Total</b>	<b><u>0</u></b>	<b><u>351</u></b>
<b>Note 3D – Interest</b>		
Department of Finance & Administration	2,824	1,590
<b>Total</b>	<b><u>2,824</u></b>	<b><u>1,590</u></b>

**Note 4 OPERATING Expenses**

<b>Note 4A – Employee Expenses</b>		
Remuneration (for services provided)	1,135,223	1,159,199
Separation and redundancy	<u>47,815</u>	<u>0</u>
Total remuneration	<b><u>1,183,038</u></b>	<b><u>1,159,199</u></b>
Other employee expenses	<u>33,820</u>	<u>35,963</u>
<b>Total</b>	<b><u>1,216,858</u></b>	<b><u>1,195,162</u></b>
<b>Note 4B – Suppliers Expenses</b>		
Supply of goods and services	1,179,986	1,382,283
<b>Total</b>	<b><u>1,179,986</u></b>	<b><u>1,382,283</u></b>
<b>Note 4C – Depreciation</b>		
Depreciation of plant and equipment	65,938	33,410
<b>Total</b>	<b><u>65,938</u></b>	<b><u>33,410</u></b>
<b>Note 4D – Write-down of Assets</b>		
Non-financial assets		
Inventory – write-off obsolete inventory	0	32,555
<b>Total</b>	<b><u>0</u></b>	<b><u>32,555</u></b>

## Note 5 Financial Assets

	2000-01 \$	1999-00 \$
<b>Receivables</b>		
Goods and services	5,587	31,174
Appropriations	86,000	0
GST receivables	8,872	0
<b>Total</b>	<b>100,459</b>	<b>31,174</b>
Receivables (gross) are aged as follows:		
Not overdue	97,592	524
Over due by:		
less than 30 days	775	26,010
30 to 60 days	1,102	4,640
60 to 90 days	640	0
more than 90 days	350	0
	<b>100,459</b>	<b>31,714</b>

## Note 6 Non-financial Assets

### Note 6A – Infrastructure, plant and equipment

Plant and equipment - at 1999-2000 valuation	560,771	560,771
Accumulated depreciation	(479,974)	(414,036)
	<b>80,797</b>	<b>146,735</b>
<b>Total Plant and Equipment</b>	<b>80,797</b>	<b>146,735</b>

### Note 6B – Analysis of infrastructure, plant and equipment

Movement summary 2000-01 for all assets irrespective of valuation basis.

Item	Plant & Equipment	TOTAL
<b>Gross value as at 1 July 2000</b>	560,771	560,771
<b>Gross value as at 30 June 2001</b>	<b>560,771</b>	<b>560,771</b>
<b>Accumulated depreciation as at 1 July 2000</b>	414,036	414,036
Depreciation charge for the year	65,938	65,938
<b>Accumulated depreciation as at 30 June 2001</b>	<b>479,974</b>	<b>479,974</b>
<b>Net book value as at 30 June 2001</b>	<b>80,797</b>	<b>80,797</b>
<b>Net book value as at 30 June 2000</b>	146,735	146,735

### Note 6C – Other

Prepayments	49,683	44,970
<b>Total</b>	<b>49,683</b>	<b>44,970</b>

## Note 7 Provisions

### Note 7A – Capital Use Charge

Department of Finance Administration	12,555	0
<b>Total</b>	<b>12,555</b>	<b>0</b>

### Note 7B – Employee Provisions

Salaries and Wages	38,666	24,578
Leave	190,869	168,633
Aggregate employee entitlement liability	<b>229,535</b>	<b>193,211</b>

**Note 8 Payables**

	2000-01 \$	1999-00 \$
<b>Supplier Payables</b>		
Trade creditors	96,832	51,921
<b>Total</b>	<b>96,832</b>	<b>51,921</b>

**Note 9 Equity**

Item	Accumulated Results		Asset Revaluation Reserve		Capital		Total Equity	
	2001-01	1999-00	2001-01	1999-00	2001-01	1999-00	2001-01	1999-00
Balance 1 July 2000	(183,606)	7,968	71,243	0	102,041	102,041	(10,322)	110,009
Net Surplus (Deficit)	114,942	(191,574)					114,942	(191,574)
Capital Use Charge	(12,555)	0					(12,555)	0
Net Revaluation Increments			0	71,243			0	71,243
Balance 30 June 2001	(81,219)	(183,606)	71,243	71,243	102,041	102,041	92,065	(10,322)

**Note 10 Cash Flow Reconciliation**

	2000-01 \$	1999-00 \$
Reconciliation of operating surplus to net cash provided by operating activities:		
Net surplus (deficit)	114,942	(191,574)
Depreciation/amortisation	65,938	33,410
Write down of assets	0	(351)
Decrease (increase) in receivables	(69,285)	76,037
Decrease (increase) in inventories	0	32,555
Decrease (increase) in prepayments	(4,713)	28,634
Increase in employer liabilities	36,324	24,167
Increase in supplier liabilities	44,911	28,275
<b>Net cash provided by operating activities</b>	<b>188,117</b>	<b>31,153</b>

**Note 11 Appropriations**

	2000-01 \$	1999-00 \$
<b>Note 11A - Agency Appropriations</b>		
Annual appropriations for Departmental items (outputs)		
Appropriation Acts No 1 & 3 credits:		
Section 7 – Act 1 - basic appropriations (budget)	2,363,000	2,022,000
Section 7 – Act 3 - basic appropriations	0	200,000
Section 11 – Advance to the Finance Minister	0	145,000
<b>Total Current Appropriation Acts</b>	<b>2,363,000</b>	<b>2,367,000</b>
Add: FMA Act Appropriations		
s31 appropriations	82,182	53,402
<b>Total appropriated in the year</b>	<b>2,445,182</b>	<b>2,420,402</b>
Balance brought forward from previous period	11,931	0
<b>Total appropriations available for payments</b>	<b>2,457,113</b>	<b>2,420,402</b>
Payments during the year	2,257,065	2,408,471
<b>Balance of appropriations (unspent) at 30 June carried to next period</b>	<b>200,048</b>	<b>11,931</b>

Note 11B Annual Appropriations for Department Capital items	Carryovers		Total	
	2000-01 \$	1999-00 \$	2000-01 \$	1999-00 \$
Appropriation Act No 4				
Section 10 – Act No 4	0	102,000	0	102,000
Total Current Appropriation Acts	0	102,000	0	102,000
Balance available at 1 July brought forward from previous period	0	0	0	0
Total appropriations available for payments	0	102,000	0	102,000
Payments during the year	0	102,000	0	102,000
<b>Balance of appropriations at 30 June carried to next period</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### Note 12 Reporting of Outcomes

	Outcome 2000-01	
	Budget \$	Actual \$
<b>Note 12A – Reporting by Outcomes</b>		
Net cost of departmental outputs	2,363,000	2,334,058
<b>Net Cost to Budget Outcome</b>	<b>2,363,000</b>	<b>2,334,058</b>
Outcome – specific assets deployed as at 30/6/01	341,000	430,987
<b>Assets that are not outcome specific deployed as at 30/06/01</b>	<b>0</b>	<b>0</b>

	Outcome 2000-01	
	Budget \$	Actual \$
<b>Note 12B – Agency Revenues and Expenses by Outcomes</b>		
Operating revenues		
Revenues from government	2,449,000	2,481,083
Sales of goods and services	51,000	93,817
Other non-taxation revenues	33,000	2,824
<b>Total operating revenues</b>	<b>2,533,000</b>	<b>2,577,724</b>
Operating expenses		
Employees	1,201,000	1,216,858
Suppliers	1,264,000	1,179,986
Other	68,000	65,938
<b>Total operating expenses</b>	<b>2,533,000</b>	<b>2,462,782</b>

### Note 13 Execution Remuneration

	2000-01	1999-00
The number of executive officers who received or were due to receive fixed remuneration of \$100,000 or more:		
	<b>Number</b>	Number
<b>\$130,001 - \$140,000</b>	-	1
<b>\$150,001 - \$160,000</b>	1	-

**Note 14 Remuneration of Auditors**

2000-01	1999-00
\$	\$

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Financial statement audit services are provided free of charge to the Agency by the Auditor-General.

The fair value of the services provided was:	<b>10,000</b>	9,000
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No other services were provided by the Auditor-General.

**Note 15 Act of Grace Payments, Waivers and Amounts Written Off**

No Act of Grace payments were made during the reporting period.

No waivers of amounts owing to the Commonwealth were made pursuant to subsection 34 (1) of the *Financial Management and Accountability Act 1997*.

**Note 16 Average Staffing Levels**

The average staffing levels for the Agency in 2000-01 were 22 (1999-00: 21).

## Note 17 Financial Instruments

### Note 17A – Terms, Conditions and Accounting Policies

Financial Instrument	Notes	Accounting Policies and Methods (including recognition criteria and measurement basis)	Nature of underlying instrument (including significant terms & conditions affecting the amount, timing and certainty of cash flows)
<b>Financial Assets</b>			
Cash		Financial Assets are recognised when control over future economic benefits is established and the amount of the benefit can be reliably measured. Deposits are recognised at their nominal amounts. Interest is credited to revenue as it accrues.	Monies in the Agency's bank account are swept into the Official Public Account nightly and interest is earned on the daily balance at rates based on money market call rates. Rates have averaged 2% for the year (1999-00: 2%)
Receivables for goods and services	5	These receivables are recognised at the nominal amounts due less any provision for bad and doubtful debts. Collectability of debts is reviewed at balance date. Provisions are made when collection of the debt is judged to be less rather than more likely	All receivables, are with entities external to the Commonwealth. Credit terms are net 30 days (1999-00: 30 days)
<b>Financial Liabilities</b>			
Trade Creditors	8	Financial liabilities are recognised when a present obligation to another party is entered into and the amount of the liability can be reliably measured. Creditors and accruals are recognised at their nominal amounts, being the amounts at which the liabilities will be settled. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced)	All creditors are entities that are not part of the Commonwealth legal entity. Settlement is usually made net 30 days.

## Appendix.01

**Note 17 Financial Instruments cont.**

Note 17B – Interest Rate Risk; Agency

Financial Instrument	Notes	Floating Interest Rate		Non-Interest Bearing		Total		Weighted Average Effective Interest Rate	
		2000-01 \$	1999-00 \$	2000-01 \$	1999-00 \$	2000-01 \$	1999-00 \$	2000-01 %	1999-00 %
<b>Financial Assets</b>									
Cash at bank		199,048	10,931	1,000	1,000	200,048	11,931	2.00	1.83
Receivables for goods and services				5,587	31,174	5,587	31,174	n/a	n/a
Appropriations	5	0	0	86,000	0	86,000	0	n/a	n/a
<b>Total Financial Assets (Recognised)</b>		<b>199,048</b>	<b>10,931</b>	<b>92,587</b>	<b>32,174</b>	<b>291,635</b>	<b>43,105</b>		
<b>Total Assets</b>						<b>430,987</b>	<b>234,810</b>		
<b>Financial Liabilities</b>									
Trade Creditors	8	0	0	96,832	51,921	96,832	51,921	n/a	n/a
<b>Total Financial Liabilities (Recognised)</b>		<b>0</b>	<b>0</b>	<b>96,832</b>	<b>51,921</b>	<b>96,832</b>	<b>51,921</b>		
<b>Total Liabilities</b>						<b>338,922</b>	<b>245,132</b>		

## Note 17 Financial Instruments (cont.)

### Note 17C – Net fair Values of Financial Assets and Liabilities

	Note	2000-01		1999-00	
		Total	Aggregate	Total	Aggregate
		carrying amount	net fair value	carrying amount	net fair value
		\$	\$	\$	\$
<b>Departmental</b>					
<b>Financial Assets</b>					
Cash at bank		200,048	200,048	11,931	11,931
Receivables for goods and services	5	5,587	5,587	31,174	31,174
Receivables for GST	5	8,872	8,872	0	0
Appropriations	5	86,000	86,000	0	0
<b>Total Financial Assets</b>		<b>300,507</b>	<b>300,507</b>	43,105	43,105
<b>Financial Liabilities (Recognised)</b>					
Trade Creditors	8	96,832	96,832	51,921	51,921
<b>Total Financial Liabilities (Recognised)</b>		<b>96,832</b>	<b>96,832</b>	51,921	51,921

#### *Financial Assets*

The net fair values of cash and non-interest-bearing monetary financial assets approximate their carrying amounts.

#### *Financial Liabilities*

The net fair values for trade creditors are approximated by their carrying amount.

### Note 17D – Credit Risk Exposures

The Agency's maximum exposures to credit risk at reporting date in relation to each class of recognised financial assets is the carrying amount of those assets as indicated in the Statement of Financial Performance.

The Agency has no significant exposures to any concentrations of credit risk.

## 02. Occupational Health and Safety (OH&S)

An Occupational Health and Safety (OH&S) Committee exists within EOWA to discuss issues and solutions surrounding health, welfare and the safety and wellbeing of staff. During the last reporting period, the Committee provided the following initiatives to further promote health and safety:

- A fire and evacuation strategy
- A workspace area assessment focusing on ergonomics
- A Health & Fitness and Wellbeing Policy (trial)
- Yearly microwave checks, and
- Yearly water filter replacements.

During the reporting period, the specific issues of fire safety and evacuation plans were discussed with staff and building management. As a result, an internal, comprehensive safety-measure procedure was implemented which enhances evacuation procedures for EOWA staff and their working environments.

A new hot-water system is due to be installed in the next financial year.

The number of reported workplace accidents at EOWA remains zero, indicating the success of the OH&S Committee and the successful dissemination of ideas and solutions to staff in the workplace.

EOWA has had one case of Occupational Overuse Syndrome (OOS) reported. In response to this, EOWA's OH&S Committee invited an external organisation to provide all officers with a visual workplace assessment that reviewed the layout and ergonomics of their desk space and computer area.

Specifically, the assessment encompassed the visual inspection of:

- Chair height, depth, position and leg and back support
- Keyboard positioning on the workspace
- Mouse design and positioning on the workspace
- Monitor positioning (horizontal alignment), and
- Telephone positioning and handset requirements.

An individual assessment was conducted for one staff member who was provided with an oversize mouse and mouse pad. This has resulted in the elimination of reported symptoms.

A separate initiative implemented during the period was the creation of the trial EOWA Health & Fitness and Wellbeing Policy. The purpose of the policy is to promote the involvement of EOWA staff in activities that contribute to a healthy lifestyle. This demonstrates that EOWA recognises a balanced and healthy lifestyle.

No directions have been given to EOWA under Section 45 of the *Occupational Health and Safety Act (Commonwealth Employment Act), 1991*, nor have notices been given to EOWA under Sections 29, 46 and 47 during the past reporting year.

## 03. Freedom of Information (FOI)

During the reporting period, there were no requests for information as requested under the *Freedom of Information Act, 1992*.

The following information is provided in compliance with Subsection 8(1) of the *Freedom of Information Act, 1992*:

### Categories of Documents

EOWA files and maintains the following categories of documents:

- Cabinet documents – relating to the decisions regarding EOWA
- Policy documents – relating to the provisions of advice and recommendations to the Minister, Director and senior management, including files, reports, correspondence and submissions
- Reports – public (including confidential sections) reports submitted by relevant organisations as required by *The Equal Opportunity for Women in the Workplace Act, 1999*
- Submissions – submissions to, and reports on, public inquiries
- Internal administration documents – financial, staffing, office procedures and similar documents
- Publications – all publications of EOWA, including *Action News* and the educational materials for compliance are available on the website. Hard copies are also available, and
- Documents received by external sources – EOWA receives a variety of documents including consultants' reports, external research papers and reports.

### Access to Documents

Initial enquires concerning access to documents should be directed to the Freedom of Information Officer on (02) 8255 6300.

Requests for access to documents are to be made in writing and posted or delivered together with the prescribed fee, to:

The Director  
Equal Opportunity for Women In the Workplace Agency  
GPO Box 4373  
Sydney NSW 1004

## 04. Advertising and Market Research

The following information is provided in accordance with Section 311A of the *Commonwealth Electoral Act, 1918*.

Total payment on, or behalf of, EOWA was made to advertising and market research organisations totalling \$49,376. A detailed list is as follows:

### Advertising Agencies

Name of organisation	Summary description of the nature and purpose of the consultancy	Cost
Advertising Investment Services (AIS Media)	To advertise positions vacant in EOWA	\$16,240
Starcom Worldwide	Advertise two senior vacancies	\$10,226
The Public Service Merit Protection Commission	Advertise in the Gazette	\$20
	<b>Total</b>	<b>\$26,484</b>

### Direct Mail Organisations

Name of organisation	Summary description of the nature and purpose of the consultancy	Cost
Overland Business Services	Distribution of the EOWA newsletter <i>Action News</i> and letters to organisations covered by the Act	\$2,186
The Mailing House	Mailout of letters to organisations covered by the Act	\$8,670
	<b>Total</b>	<b>\$10,856</b>

### Market Research Organisations and Polling Organisations:

The services of these organisations were not used during the year.

### Media Advertising Organisations:

Name of organisation	Summary description of the nature and purpose of the consultancy	Cost
Media Monitors	Retainer services	\$7,086
Reuters Australia	Provided web search information	\$4,950
	<b>Total</b>	<b>\$12,036</b>

## 05. Ecologically Sustainable Development and Environmental Performance

The following information is provided in accordance with Section 516A of the *Commonwealth Environment Protection and Biodiversity Conservation Act, 1999*.

EOWA actions and administers internal ecologically sustainable development polices which support the *Commonwealth Energy Policy*.

The *Commonwealth Energy Policy* requires EOWA to:

- Meet energy targets by 2003
- Report annually to the Minister on performance in improving energy usage
- Perform energy audits (yearly surveys carried out internally), and
- Purchase appliances that meet energy performance standards.

The outcomes of the *Commonwealth Energy Policy* contribute to improving energy use efficiently and ultimately the reduction of greenhouse emissions.

Due to the above requirements, EOWA believes that the action taken will have a positive effect on improving the environment and contribute to ecologically sustainable development.

## 06. Discretionary Grants

No Discretionary Grants have been provided.

## 07. Consultancies Commissioned

### Consultancy Contracts During 2000-2001

Name of consultant	Purpose	Cost	Publicly advertised	Reason for engaging
Bipona Pty Ltd	November Workshops	\$1500	No	Lack of in-house specialist skills
Commercial Computing Centre	Preparation and Creation of EOWA CD ROM	\$19,371	No	Lack of in-house specialist skills and resources
Mrs B Griffin	Preparation of <i>Catalyst</i> Documents	\$2,500	No	Lack of in-house specialist skills and resources
Pru.Newsmakers.Au	Media Training	\$2,727	No	Need of specialist knowledge
Pacific International	Media Training	\$204	No	Need of specialist knowledge
Strategic Research Growth	Retail Project	\$4,750	No	Lack of in-house specialist skills and resources
Bluesky Training Consulting	Retail Project	\$1,000	No	Lack of in-house specialist skills and resources
Taylor Cox & Associates	National Diversity Think Tank	\$5,624	No	Need of specialist knowledge
Zenzen Marketing Concepts	Event and Booking Fees	\$3,664	No	Need of specialist knowledge in media industry

## 08. EOWA Staffing Profiles

The staffing profiles of EOWA as at 30 June 2001 are shown in the following tables:

### General Staffing Profile

Band	F/t	P/t	Ongoing (included in F/t and P/t totals)	Non- ongoing	Men	Women	Employed under the <i>Public Service Act</i>
HOPO	1		1			1	
EL 1 and 2	5	1	6	6	1	11	12
APS Level 5 and 6	5	2	7	3	3	7	10
APS Level 2 to 4	3	1				4	4
APS Level 1							
<b>Total</b>	<b>14</b>	<b>4</b>		<b>9</b>	<b>4</b>	<b>23</b>	<b>26</b>

### EEO Groups

Band	Culturally and Linguistically Diverse Backgrounds	Aboriginal or Torres Straight Islander	People with a Disability	Women	All Staff
HOPO				1	1
EL 1 and 2	1			11	12
APS Level 5 and 6		1		1	10
APS Level 2 to 4		1		4	4
APS Level 1					
<b>Total</b>	<b>3</b>		<b>1</b>	<b>23</b>	<b>27</b>

### Staff Turnover during 2000-2001

	Male	Female	Total
APS 1 – 6	1	5	6
EL 1 & 2		2	2
HOPO			

**Key:**      **APS 1 – 6**      Australian Public Service Levels 1 to 6  
               **EL 1 and 2**      Executive Level 1 and 2  
               **HOPO**            Holder of Public Office

## 09. Waived Organisations

Waived organisations demonstrate excellence through workplace programmes and initiatives to eliminate discrimination with respect to women in the workplace. For more information see *Waiving* in Chapter 2.

The following list names the Waived organisations for the 1 June 2000 to 31 May 2001 reporting period:

Please refer to Addendum.

## 10. Non-compliant Organisations

In addition to the requirements to produce an Annual Report to Parliament on the operation of the Act and EOWA, the Act also prescribes additional mandatory reporting requirements.

Subsection 19 (1) of the Act requires EOWA to name Non-compliant organisations in a list to be presented to Parliament.

Non-compliant organisations are organisations that do not comply with Sections 13A, 13B and 13C of the Act.

The following list names the Non-compliant organisations for the 1 June 2000 to 31 May 2001 reporting period. For a continually updated list of Non-compliant organisations, please refer to our website.

Please refer to Addendum.

## 11. Correction of Material Errors in Previous Annual Report

The material contained in the previous annual report was correct.

## Contact Officer

For any enquires in relation to information contained in the Annual Report, please contact:

Broderick Smith  
Communications Officer and Annual Report Coordinator  
e-mail: **Broderick.Smith@eowa.gov.au**

Equal Opportunity for Women in the Workplace Agency  
Level 17, 1 Market Street  
Sydney NSW 2000

**Telephone:** (02) 8255 6300

**Facsimile:** (02) 9261 1373

For more information about EOWA, its role and functions visit our website. The website also features extensive educational material concerning compliance with the Act and all of our publications.

[www.eowa.gov.au](http://www.eowa.gov.au)

An electronic copy of the annual report is available at:

**[http://www.eowa.gov.au/resources\\_centre/annual\\_report/annual\\_reports\\_index.htm](http://www.eowa.gov.au/resources_centre/annual_report/annual_reports_index.htm)**

# Glossary

## Employers Covered by the Act

Employers covered by the Act include private sector companies, community organisations, non-government schools, unions and group training companies with 100 or more employees. Higher education institutions, as defined by the Act, are also covered.

## Employment Matters

The seven Employment Matters listed in the Act are:

- The recruitment procedure, and selection criteria, for appointment or engagement of persons as employees
- The promotion, transfer and termination of employment of employees
- Training and development for employees
- Work organisation
- Conditions of service of employment
- Arrangements for dealing with sex-based harassment of women in the workplace, and
- Arrangements for dealing with pregnant, potentially pregnant employees and employees who are breastfeeding their children.

## Employment Matter Coding Definitions

Each Employment Matter was coded with respect to the following coding structure:

Code	Definition
No issues	Having analysed the employment matter the organisation has determined that there are no issues for women in their workplace in that employment matter.
Issues prioritised for future action	An issue has been identified through the analysis and the organisation has not actioned the issue although they have prioritised it for future action.
Issues but no action no priority set	Issues identified but no action put in place or planned for the future.
Issues and actions	Issues identified and majority of issues in employment matter actioned or planned to be actioned.
Innovative action	Innovative action in place, something unusual or unusual for the industry. This will usually result in a case study.
Effective action	The results flowing from the actions are great.
No comment	This employment matter is not mentioned.

## Equal Opportunity for Women in the Workplace

Equal Opportunity is a goal of a *workplace programme*. Equal Opportunity has been achieved when women have fair and equal access to employment opportunities and benefits, and are not inhibited or prevented from taking up those opportunities and benefits by any barriers. It means that all employees have an equal chance to compete for employment opportunities on merit.

## Workplace Programme

A workplace programme means a specific programme designed to ensure that:

- Appropriate action is taken to eliminate all forms of discrimination by the employer against women in relation to the seven Employment Matters, and
- Measures are taken by the employer to contribute to the achievement of equal opportunity for women in relation to the seven Employment Matters.

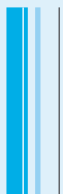
Under the amended Act, employers have to develop a workplace programme by:

- Preparing a workplace profile
- Analysing the issues for women in the workplace considering each of the seven Employment Matters to identify the priority issues
- Taking action to address the priority issues, and
- Evaluating the effectiveness of the actions.

Employers covered by the Act are required to report annually on their workplace programme to EOWA.

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# Notes

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