

HUMAN RIGHTS AND EQUAL OPPORTUNITY COMMISSION

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HUMAN RIGHTS AND EQUAL OPPORTUNITY COMMISSION

Section 1: Agency overview

The Human Rights and Equal Opportunity Commission (HREOC) is a key element in Australia's overall human rights and anti-discrimination initiatives. Its role is to foster and enhance human rights, contribute to the prevention of discrimination within society and assist in redressing discrimination when it occurs.

The Commission works closely with other government and private sector organisations, community groups and individuals to fulfil its role. Its services are measured quantitatively by key information access criteria, and also a customer satisfaction survey.

The Commission aims to provide an independent, timely and effective complaint handling function in accordance with legislative requirements and best practice. Its planned outcome is related Government access to justice priorities.

Social justice is a major aim of the Government. The main focus of the Commission is on the protection and promotion of human rights. Its role is to foster and enhance human rights, contribute to the prevention of discrimination within society and assist in redressing discrimination when it occurs.

The Commission is responsible for implementing the following Acts:

- *Human Rights and Equal Opportunity Act 1986*
- *Racial Discrimination Act 1975*
- *Sex Discrimination Act 1984*
- *Disability Discrimination Act 1992*
- *Age Discrimination Act 2004*

Functions under these Acts are vested in the Commission, individual members, the President as Chief Executive Officer or the Attorney-General.

The Commission:

- investigates alleged infringements under the federal anti-discrimination, and human rights legislation
- inquires into acts or practices that may impinge on human rights or may be discriminatory, and
- fosters public discussion, and undertakes and co-ordinates research and educational programs to promote human rights and eliminate discrimination.

Table 1.1: Agency outcomes and output groups

Human Rights and Equal Opportunity Commission President and CEO : Justice John William von Doussa QC	
Total Price of Outputs	\$13.843m
Total Departmental Outcome Appropriation	\$12.093m
Outcome 1: An Australian society in which the human rights of all are respected, protected and promoted	
Total Price	\$13.843m
Departmental Output Appropriation	\$12.093m
Output 1.1: Australians have access to independent human rights complaint handling and public inquiries processes and benefit from human rights education, promotion and monitoring, and compliance activities	
Total Price	\$13.843m
Departmental Output Appropriation	\$12.093m

Section 2: Agency resources for 2005–06

2.1: APPROPRIATIONS AND OTHER RESOURCES

Table 2.1 shows the total resources from all origins for 2005–06, including appropriations. The table summarises how revenue will be applied by outcome and departmental classification.

The total appropriation for the Commission in the 2005–06 Budget is \$12.093m.

2.2: 2005–06 BUDGET MEASURES

Budget measures affecting the Commission as explained in Budget Paper No.2 are summarised in Table 2.2. The table also identifies the relevant outcomes and outputs associated with each measure.

Table 2.1: Appropriations and other revenue 2005–06¹ ('000)

Outcome	Appropriations				Revenue from Other Sources ⁵		Total Resources ⁷
	Bill No. 1	Bill No. 2 ²	Special approp ³	Total approp ⁴		% ⁶	
Outcome 1 An Australian Society in which the human rights of all are respected, protected and promoted							
Administered	-	-	-	-	-	-	-
Departmental	12,093	-	-	12,093	1,750	13	13,843
Total outcome 1	12,093	-	-	12,093	1,750		13,843
Total agency							
Administered	-	-	-	-	-	-	-
Total agency							
Departmental	12,093	-	-	12,093	1,750	13	13,843
Total agency	12,093	-	-	12,093	1,750		13,843
Departmental capital (equity injections)	-	-	-	-	-	-	-
Previous year's outputs	-	-	-	-	-	-	-
Administered assets and liabilities	-	-	-	-	-	-	-
Total resources	12,093	-	-	12,093	1,750		13,843

1 This table has been redesigned to correspond with Budget Paper No. 4 'Agency Resourcing'. It now includes (where appropriate) administered revenue from other sources.

2 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.

3 Estimated expenses from individual Special Appropriations are shown at Section 3, Tables 3.1, etc.

4 Total appropriations = Bill No. 1 + Bill No. 2 + Special appropriations.

5 Revenue from other sources includes FMA s.31 revenues, CAC body revenues that are available to be expensed, special accounts (non-appropriation revenues) and resources received free of charge.

6 Percentage figures indicate the percentage contribution of Revenue from Government (departmental appropriations) to the total price of outputs, by outcome, and the percentage contribution of Revenue from other sources (departmental) to the total price of outputs, by outcome.

7 Total resources = Total appropriations + Revenue from other sources.

Note: Refer to Budgeted statement of financial performance for application of agency revenue.

Table 2.2: Summary of expense measures disclosed in the 2005–06 Budget (impact on fiscal balance)

Measure	Outcome	Outputs Affected	Appropriations Budget 2005–06 (\$'000)			Appropriations Forward Estimate 2006–07 (\$'000)			Appropriations Forward Estimate 2007–08 (\$'000)			Appropriations Forward Estimate 2008–09 (\$'000)		
			Admin Expenses	Dept Outputs	Total	Admin Expenses	Dept Outputs	Total	Admin Expenses	Dept Outputs	Total	Admin Expenses	Dept Outputs	Total
Efficiency dividend - increase in the rate from 1 per cent to 1.25 per cent	1	1.1	-	(29)	(29)	-	(58)	(58)	-	(88)	(88)	-	(88)	(88)
Total			-	(29)	(29)	-	(58)	(58)	-	(88)	(88)	-	(88)	(88)

2.3: OTHER RECEIPTS AVAILABLE TO BE USED

Relevant receipts for the Commission are set out below.

Table 2.3: Other receipts available to be used

	Estimated Receipts 2004–05 \$'000	Budget Estimate 2005–06 \$'000
DEPARTMENTAL OTHER RECEIPTS		
Sales of goods and services	1,996	1,712
Resources received free of charge	38	38
Total departmental other receipts available to be used	2,034	1,750

The Commission has not entered into any cost recovery arrangements.

2.7: ADMINISTERED CAPITAL AND DEPARTMENTAL EQUITY INJECTIONS AND LOANS

The Commission has no administered capital, departmental equity injections or loans.

Section 3: Agency outcomes

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 the Commission.

3.1: SUMMARY OF OUTCOMES, OUTPUTS AND ADMINISTERED ITEMS

All direct expenses and overheads are allocated to the Commission's only output measure - Output 1.1.

3.2: OUTCOMES — DEPARTMENTAL AND ADMINISTERED**Departmental appropriations by outcome**

The Commission only has one outcome and as such all resources have been directed towards the achievement of that outcome in each year.

3.3: OUTCOMES RESOURCING

Outcome 1 resourcing

Table 3.1 shows how the 2005–06 Budget appropriations translate to total resourcing for Outcome 1, including revenue from government (appropriation), revenue from other sources (departmental) and the total price of outputs.

Table 3.1 Total resources for Outcome 1

	Estimated Actual 2004–05 \$'000	Budget Estimate 2005–06 \$'000
DEPARTMENTAL APPROPRIATIONS		
Output Group 1.1	11,893	12,093
Total departmental appropriations	11,893	12,093
Total revenue from Government (appropriations) Contributing to price of departmental outputs	11,893	12,093
REVENUE FROM OTHER SOURCES		
Sales of goods and services	1,996	1,712
Resources received free of charge	38	38
Total revenue from other sources	2,034	1,750
Total price from departmental outputs (Total revenue from Government and from other sources)	13,927	13,843
Total estimated resourcing for Outcome 1 (Total price of outputs and administered appropriations)	13,927	13,843
	2004–05	2005–06
Average staffing level (number)	97	89

Measures affecting Outcome 1

Efficiency Dividend

A summary of the measure in the 2005–06 Budget is at Table 2.2.

Performance information for Outcome 1

Table 3.2: Performance information for Outcome 1

Performance information for departmental outputs	
<i>Output Description</i>	<i>Performance Measure</i>
<p>Output 1.1: Australians have access to independent human rights complaint handling and public inquiries processes and benefit from human rights education, promotion and monitoring and compliance activities</p>	<p><i>Price:</i> \$13.843m</p> <p><i>Quality:</i> Customer/stakeholder survey of the effectiveness of major educational and promotional activity</p> <p>80% of parties satisfied with the overall investigation and complaint handling process</p> <p><i>Quantity:</i> 80% of complaints finalised within 12 months</p> <p>30% of complaints conciliated per annum</p> <p>Extent of contact with government, community and industry groups</p> <p>Information dissemination – >70,000 publications distributed Australia wide per annum, > 4 million page views (35 million hits on the web site)</p>

Evaluations for Outcome 1

Information on planned evaluation activity for the coming year that relates to this outcome is included in table 3.2 and the results will be shown in the annual report.

Section 4: Other reporting requirements

4.1: PURCHASER-PROVIDER ARRANGEMENTS

The Commission has not entered into any purchaser-provider arrangements.

4.2: COST RECOVERY ARRANGEMENTS

The Commission has not entered into any cost recovery arrangements.

4.3: AUSTRALIAN GOVERNMENT INDIGENOUS EXPENDITURE (AGIE)

The Commission's expenditure on Indigenous issues is allocated in accordance with the statutory requirements of the Social Justice Commissioner and community education relating to Indigenous issues.

Section 5: Budgeted financial statements

5.1: ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

Statement of financial performance

In 2005-06 revenue from ordinary activities is budgeted at \$13.843m. This is a net decrease of \$0.084m (less than 1%) over the 2004-05 estimated actual of \$13.927m.

The Commission's appropriation under Appropriation Act 1 has increased from a revised 2004-05 estimate of \$11.893m to \$12.093m for 2005-06. This is the net result of cumulative parameter adjustments.

Revenues from the sales of goods and services in 2005-06 (\$1.712m) are anticipated to remain at a similar level as estimated for 2004-05, reflecting existing agreements. These revenues arise primarily from the supply of international human rights technical assistance programs to Ausaid, an agreement with the Office of the Privacy Commissioner for the provision of accommodation and corporate services and publication sales. During 2004-05 the Commission terminated a sub-lease for excess office accommodation.

The increase in salaries expense (\$0.299m) is attributable primarily to salaries movements under the Commission's workplace agreement, remuneration Tribunal determinations and normal separation payments.

The Minister for Finance and Administration has approved an operating loss of \$0.950m for the 2004-05 reporting period.

Statement of financial position

As a result of the operating loss incurred in 2004-05 the Commission will be required to draw on its cash reserves and this will reduce the cash balance over future years. The operating loss also increases the accumulated deficit to \$1.180m.

In 2005-06 the Commission is budgeting for capital expenditure of \$0.370m. This includes the maintenance of IT infrastructure and existing communication systems.

5.2: BUDGETED FINANCIAL STATEMENTS TABLES

Table 5.1: Budgeted Departmental Statement of Financial Performance for the period ended 30 June

	Estimated Actual 2004-05 \$'000	Budget Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000
REVENUE					
Revenues from ordinary activities					
Revenues from Government	11,893	12,093	12,296	12,400	12,534
Goods and services	1,996	1,712	1,712	1,712	1,712
Other	38	38	38	38	38
Revenues from ordinary activities	13,927	13,843	14,046	14,150	14,284
EXPENSE					
Expenses from ordinary activities (excluding borrowing expense)					
Employees	7,659	7,958	7,998	8,006	8,037
Suppliers	6,426	5,274	5,468	5,564	5,667
Depreciation and amortisation	792	611	580	580	580
Expenses from ordinary activities (excluding borrowing expense)	14,877	13,843	14,046	14,150	14,284
Borrowing costs expense	-	-	-	-	-
Operating surplus or (deficit) from ordinary activities	(950)	-	-	-	-
Net surplus or (deficit)					
Outside equity interests in net surplus or (deficit)	-	-	-	-	-
Net surplus or deficit attributable to the Australian Government	(950)	-	-	-	-

Table 5.2: Budgeted Departmental Statement of Financial Position as at 30 June

	Estimated Actual 2004–05 \$'000	Budget Estimate 2005–06 \$'000	Forward Estimate 2006–07 \$'000	Forward Estimate 2007–08 \$'000	Forward Estimate 2008–09 \$'000
ASSETS					
Financial assets					
Cash	849	528	502	483	464
Receivables	400	400	400	400	400
Total financial assets	1,249	928	902	883	864
Non-financial assets					
Infrastructure, plant and equipment	2,270	2,548	2,579	2,610	2,631
Intangibles	63	63	63	63	63
Other non-financial assets	230	230	230	230	230
Total non-financial assets	2,563	2,841	2,872	2,903	2,924
Total assets	3,812	3,769	3,774	3,786	3,788
LIABILITIES					
Interest bearing liabilities					
Provisions					
Employees	1,575	1,574	1,574	1,574	1,575
Total provisions	1,575	1,574	1,574	1,574	1,575
Payables					
Suppliers	63	21	26	38	39
Total payables	63	21	26	38	39
Total liabilities	1,638	1,595	1,600	1,612	1,614
EQUITY*					
Parent entity interest					
Contributed equity	1,099	1,099	1,099	1,099	1,099
Reserves	2,255	2,255	2,255	2,255	2,255
Retained surpluses or accumulated deficits	(1,180)	(1,180)	(1,180)	(1,180)	(1,180)
Total parent entity interest	2,174	2,174	2,174	2,174	2,174
Total equity	2,174	2,174	2,174	2,174	2,174
TOTAL ASSETS AND LIABILITIES BY MATURITY					
Current assets	1,479	1,158	1,132	1,113	1,084
Non-current assets	2,333	2,611	2,642	2,673	2,694
Current liabilities	850	807	812	824	826
Non-current liabilities	788	788	788	788	788

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

Table 5.3: Budgeted Departmental Statement of Cash Flows for the period ended 30 June

	Estimated Actual 2004–05 \$'000	Budget Estimate 2005–06 \$'000	Forward Estimate 2006–07 \$'000	Forward Estimate 2007–08 \$'000	Forward Estimate 2008–09 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	1,712	1,712	1,712	1,712	1,712
Appropriations	11,893	12,093	12,296	12,400	12,534
Other	258	355	395	410	410
Total cash received	13,863	14,160	14,403	14,522	14,656
Cash used					
Employees	7,515	7,815	7,848	7,948	7,958
Suppliers	7,271	6,296	5,970	6,593	6,717
Total cash used	14,786	14,111	13,818	14,541	14,675
Net cash from or (used by) operating activities	(923)	49	585	(19)	(19)
INVESTING ACTIVITIES					
Cash received					
	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	504	370	611	-	-
Total cash used	504	370	611	-	-
Net cash from or (used by) investing activities	(504)	(370)	(611)	-	-
FINANCING ACTIVITIES					
Cash received					
	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from/(used by) financing activities	-	-	-	-	-
Net increase or (decrease) in cash held	(1,427)	(321)	(26)	(19)	(19)
Cash at the beginning of the reporting period	2,276	849	528	502	483
Cash at the end of the reporting period	849	528	502	483	464

Table 5.4: Departmental Capital Budget Statement for the period ended 30 June

	Estimated Actual 2004–05 \$'000	Budget Estimate 2005–06 \$'000	Forward Estimate 2006–07 \$'000	Forward Estimate 2007–08 \$'000	Forward Estimate 2008–09 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections	-	-	-	-	-
Total loans	-	-	-	-	-
Total capital appropriations	-	-	-	-	-
Represented by:					
Purchase of non-financial assets	-	-	-	-	-
Other	-	-	-	-	-
Total represented by	-	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	-	-	-	-	-
Funded internally by Departmental resources	504	370	611	-	-
Total	504	370	611	-	-

Table 5.5: Departmental Property, Plant, Equipment and Intangibles — Summary of Movement (Budget year 2005–06)

	Other Infrastructure Plant and Equipment \$'000	Computer Software \$'000	Other Intangibles \$'000	Total \$'000
As at 1 July 2005				
Gross book value	3,035	472	-	3,507
Accumulated depreciation	765	409	-	1,174
Opening net book value	2,270	63	-	2,333
Additions:				
by purchase	339	31	-	370
by finance lease	-	-	-	-
from acquisitions of entities or operations (including restructuring)	-	-	-	-
Net revaluation increment/decrement	-	-	-	-
Reclassifications	-	-	-	-
Depreciation/amortisation expense	580	31	-	611
Recoverable amount write-downs	-	-	-	-
Other movements	519	-	-	519
Disposals:				
from disposal of entities or operations (including restructuring)	-	-	-	-
other disposals	-	-	-	-
As at 30 June 2006				
Gross book value	3,893	503	-	4,396
Accumulated depreciation	1,345	440	-	1,785
Closing net book value	2,548	63	-	2,611

5.3: NOTES TO THE FINANCIAL STATEMENTS

Basis of accounting

The Human Rights and Equal Opportunity Commission's budget statements are prepared in compliance with Australian Accounting Standards, Accounting Guidance Releases and having regard to Statements of Accounting Concepts.

Asset valuation

From 1 July 2002 Australian Agencies and Authorities are required to use either the cost basis or fair value basis to measure Property, Plant and Equipment. The Commission revalues its Property, Plant and Equipment annually on a fair value basis. Fair value essentially reflects the current market value of an asset.

