

HUMAN RIGHTS AND EQUAL OPPORTUNITY COMMISSION

Outcomes and Outputs

Human Rights and Equal Opportunity Commission
President and Chief Executive Officer: The Hon John von Doussa QC

Total Price of Outputs \$13.683m
Departmental Outcomes Appropriation \$11.936m

Outcome 1

An Australian society in which the human rights of all are respected, protected and promoted

Total Price \$13.683m
Departmental Outputs Appropriation \$11.936m

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 \$13.683m
Appropriation \$11.936m

Section 1: Overview, variations and measures

OVERVIEW

There are no changes to the Human Rights and Equal Opportunity Commission's role, mission or its outcomes and outputs structure as a result of Additional Estimates.

ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

The Human Rights and Equal Opportunity Commission has received additional appropriations from the increased costs of Comcover insurance premiums for the 2003-04 year and for enhancing the quality and timeliness of Budget estimates.

Measures

	2003-04 (\$'000)	2004-05 (\$'000)	2005-06 (\$'000)	2006-07 (\$'000)
Outcome 1				
Increase in departmental appropriations				
Budget estimates – enhanced quality and timeliness	183	92	94	96

Other variations to appropriations

	2003-04 (\$'000)	2004-05 (\$'000)	2005-06 (\$'000)	2006-07 (\$'000)
Outcome 1				
Variations in departmental appropriations				
Comcover supplementation	82	-	-	-

MEASURES — AGENCY SUMMARY

Budget estimates – enhanced quality and timeliness

The Government will provide additional funding to agencies of \$88.5m over five years (including \$0.1m in 2007–08) to implement the Budget Estimates and Framework Review (BEFR) recommendations. This funding includes capital of \$7.4m over four years.

In the 2003–04 Budget the Government made provision for \$78.0m over five years to improve the accuracy, responsiveness and effectiveness of agencies' contribution to the Commonwealth's budget estimates and framework system and to assist agencies to drive improved financial management and reporting within their organisations. The Government has provided an extra \$10.5m over five years to fund agencies to implement BEFR recommendations.

The Government has provided the Human Rights and Equal Opportunity Commission with funding of \$0.5m over five years to enhance the quality and timeliness of Budget estimates. Funding for each financial year from 2003–04 to 2006–07 is shown in Table 1.1 below. There is an additional component of capital in 2003–04.

Table 1.1: Summary of Measures since the 2003–04 Budget

Measure	Outcome	Outputs Affected	Appropriations 2003–04 (\$'000)			Appropriations 2004–05 (\$'000)			Appropriations 2005–06 (\$'000)			Appropriations 2006–07 (\$'000)		
			Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total
Budget estimates – enhanced quality and timeliness	1	1.1	-	183	183	-	92	92	-	94	94	-	96	96
Total			-	183	183	-	92	92	-	94	94	-	96	96

Capital Measure

* \$0.093m received in 2003–04 as a result of Budget estimates – enhanced quality and timeliness, will be appropriated as a capital injection in 2003–04.

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL**Table 1.2: Appropriation Bill (No 3) 2003–04**

	2002–03 Available \$'000	2003–04 Budget \$'000	2003–04 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENTAL OUTPUTS					
Outcome 1					
An Australian society in which the human rights of all are respected, protected and promoted					
	11,137	11,764	11,936	172	-
Total	11,137	11,764	11,936	172	-

Table 1.3: Appropriation Bill (No 4) 2003–04

	2002–03 Available \$'000	2003–04 Budget \$'000	2003–04 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-Operating					
Equity injections	-	-	93	93	-
Total	-	-	93	93	-

Section 2: Revisions to outcomes and outputs**OUTCOMES AND OUTPUTS**

The increased funding for Outcome 1 and Output 1.1 is directly attributable to the BEFR measure and the increased cost of the Comcover insurance premium.

Section 3: Budgeted financial statements

Revisions to the budgeted departmental statements for the department since the 2003–04 Portfolio Budget Statements are presented in this section.

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

Departmental financial statements

Budgeted departmental statement of financial performance

The Appropriation Bill 3 funding of \$0.172m is reflected as an increase in Revenues from Government and a corresponding increase in Employees and Suppliers expense.

Budgeted departmental statement of financial position

The equity injection of \$0.093m in Appropriation Bill 4 is reflected as an increase in non-financial assets and a matching increase in contributed equity.

Budgeted departmental statement of cash flows

The Appropriation Bill 3 funding of \$0.172m appears under Operating Activities. The increase in cash received for appropriations is matched by an increase in cash used by employees and suppliers.

The equity injection of \$0.093m in Appropriation Bill 4 appears under financial activities as cash received as a capital injection. The matching outlay is included in investing activities as cash used for the purchase of property, plant and equipment.

Departmental capital budget statement

The departmental capital budget statement reflects the equity injection of \$0.093m in Appropriation Bill 4 for the BEFR measure as a capital outlay.

Departmental non-financial assets — summary of movement

The equity injection of \$0.093m from Appropriation Bill 4 is applied to the additions to departmental non-financial assets.

Table 3.1: Budgeted Departmental Statement of Financial Performance for the period ended 30 June

	Note	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
Revenues from ordinary activities						
Revenue from Government		11,137	11,936	11,910	12,167	12,411
Goods and Services		2,878	1,712	1,712	1,712	1,712
Interest		42	-	-	-	-
Other		35	35	35	35	35
Revenues from ordinary activities		14,092	13,683	13,657	13,914	14,158
Expenses from ordinary activities						
Employees		7,519	7,336	7,659	7,924	7,957
Suppliers		5,382	5,555	5,206	5,379	5,621
Depreciation and amortisation		570	792	792	611	580
Value of assets sold		6	-	-	-	-
Expenses from ordinary activities		13,477	13,683	13,657	13,914	14,158
Net surplus or deficit attributable to Commonwealth		615	-	-	-	-

**Table 3.2: Budgeted Departmental Statement of Financial Position
as at 30 June**

	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
ASSETS					
Financial assets					
Cash	2,500	942	1,233	1,437	1,410
Receivables	555	507	501	501	505
Total financial assets	3,055	1,449	1,734	1,938	1,913
Non-financial assets					
Infrastructure, plant and equipment	895	1,061	789	548	579
Other	93	293	293	293	293
Total non-financial assets	988	1,354	1,082	841	872
Total assets	4,043	2,803	2,816	2,779	2,787
LIABILITIES					
Interest bearing liabilities					
Leases	783	-	-	-	-
Total interest bearing liabilities	783	-	-	-	-
Provisions					
Employees	1,925	1,575	1,575	1,575	1,575
Total provisions	1,925	1,575	1,575	1,575	1,575
Payables					
Suppliers	256	56	69	32	40
Total payables	256	56	69	32	40
Total liabilities	2,964	1,631	1,644	1,607	1,615
EQUITY					
Contributed equity	1,006	1,099	1,099	1,099	1,099
Reserves	49	49	49	49	49
Retained surpluses or accumulated deficits	24	24	24	24	24
Total equity	1,079	1,172	1,172	1,172	1,172
Current liabilities	1,995	1,003	1,003	985	999
Non-current liabilities	969	628	641	622	616
Current assets	3,148	1,742	2,027	2,231	2,208
Non-current assets	895	1,061	789	548	579

Table 3.3: Budgeted Departmental Statement of Cash Flows for the period ended 30 June

	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	11,137	11,936	11,910	12,167	12,411
Goods and services	3,408	1,917	1,883	1,883	1,883
Interest	53	-	-	-	-
GST input tax credit	428	450	367	364	408
Total cash received	15,026	14,303	14,160	14,414	14,702
Cash used					
Employees	7,360	7,577	7,515	7,815	7,848
Suppliers	6,720	7,419	5,834	6,025	6,270
Total cash used	14,080	14,996	13,349	13,840	14,118
Net cash from/(used by) operating activities	946	(693)	811	574	584
INVESTING ACTIVITIES					
Cash received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchases of property, plant and equipment	328	958	520	370	611
Total cash used	328	958	520	370	611
Net cash from/(used by) investing activities	(328)	(958)	(520)	(370)	(611)
FINANCIAL ACTIVITIES					
Cash received					
Capital injection	-	93	-	-	-
Total cash received	-	93	-	-	-
Cash used					
Capital use charge paid	35	-	-	-	-
Total cash used	35	-	-	-	-
Net cash from/(used by) financing activities	(35)	93	-	-	-
Net increase in cash held	583	(1,558)	291	204	(27)
Cash at the beginning of the reporting period	1,917	2,500	942	1,233	1,437
Cash at end of reporting period	2,500	942	1,233	1,437	1,410

Table 3.4: Departmental Capital Budget Statement

	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections	-	93	-	-	-
Total	-	93	-	-	-
Represented by					
Purchase of non-financial assets	-	93	-	-	-
Total	-	93	-	-	-
PURCHASE OF NON-CURRENT ASSETS					
Funded by capital appropriation	-	93	-	-	-
Funded internally by departmental resources	328	865	520	370	611
Total	328	958	520	370	611

Table 3.5: Departmental Non-financial Assets – Summary of Movement (Budget Year 2003-04)

	Other Infrastructure Plant and Equipment \$'000	Total \$'000
Carrying amount at the start of year	895	895
Additions	958	958
Depreciation/amortisation expense	(792)	(792)
Carrying amount at the end of year	1,061	1,061
Total additions		
Self funded	865	865
Appropriations	93	93
Total	958	958

NOTES TO THE FINANCIAL STATEMENTS**Basis of accounting**

The agency budget statements are prepared in compliance with Australian Accounting Standards, Accounting Guidance Releases and having regard to Statements of Accounting Concepts.

