

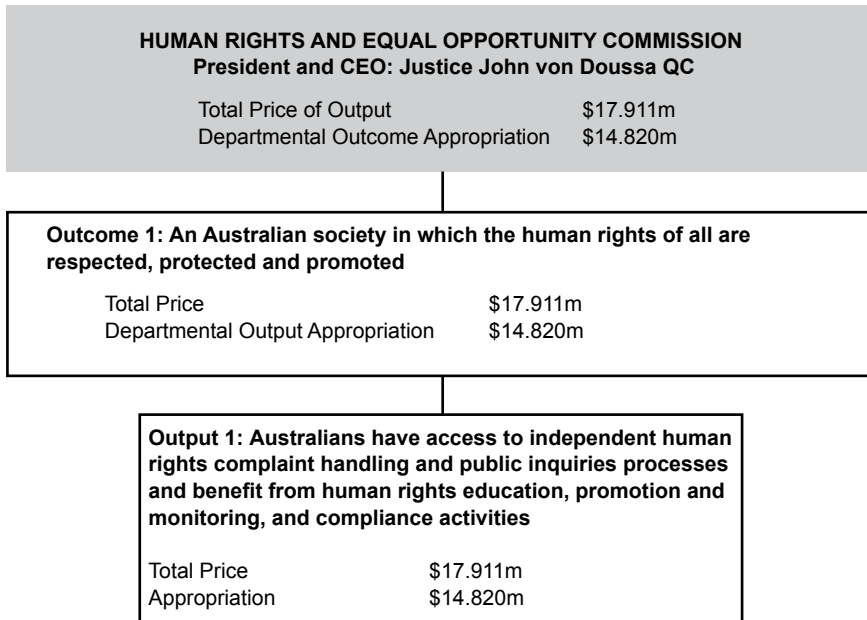
# HUMAN RIGHTS AND EQUAL OPPORTUNITY COMMISSION

## Section 1: Agency overview and resources; variations and measures

### OVERVIEW

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

**Table 1.1: Agency outcomes and output groups**



## ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

Additional funding of \$4.289m has been provided over four years for new funding for measures to combat extremism through human rights education. A capital appropriation of \$0.088m has also been provided for this measure.

Departmental output appropriation has increased for 2006-07 by \$1.095m to enable the Commission to prepare educational material and undertake consultation with elements of the Muslim community and law enforcement agencies.

### Variations — Measures

**Table 1.2: Additional estimates and variations to outcomes — measures**

	2006-07 \$'000	2007-08 \$'000	2008-09 \$'000	2009-10 \$'000
<b>Outcome 1</b>				
<b>Variation in Departmental appropriations</b>				
Measures to combat extremism through human rights education	1,095	1,065	1,054	1,075
<b>Total changes in Departmental appropriations</b>	<b>1,095</b>	<b>1,065</b>	<b>1,054</b>	<b>1,075</b>

### MEASURES — AGENCY SUMMARY

The Government will provide \$4.289m over four years for measures to combat extremism through human rights education. An equity injection of \$0.088m is also provided.

**Table 1.4: Summary of measures since the 2006-07 Budget**

Measure	Outcome	Output Groups Affected	Appropriations 2006-07 \$'000			Appropriations 2007-08 \$'000			Appropriations 2008-09 \$'000			Appropriations 2009-10 \$'000		
			Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total
<b>EXPENSE MEASURES</b>														
Measures to combat extremism through human rights education	1	1.1	-	1,095	1,095	-	1,065	1,065	-	1,054	1,054	-	1,075	1,075
<b>Total Expense Measures</b>			-	<b>1,095</b>	<b>1,095</b>	-	<b>1,065</b>	<b>1,065</b>	-	<b>1,054</b>	<b>1,054</b>	-	<b>1,075</b>	<b>1,075</b>
<b>CAPITAL MEASURES</b>														
Measures to combat extremism through human rights education	1	1.1	-	88	88	-	-	-	-	-	-	-	-	-
<b>Total Capital Measures</b>			-	<b>88</b>	<b>88</b>	-	-	-	-	-	-	-	-	-
<b>Total All Measures</b>			-	<b>1,183</b>	<b>1,183</b>	-	<b>1,065</b>	<b>1,065</b>	-	<b>1,054</b>	<b>1,054</b>	-	<b>1,075</b>	<b>1,075</b>

## BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

**Table 1.5: Appropriation Bill (No. 3) 2006-07**

	2005-06 Available \$'000	2006-07 Budget \$'000	2006-07 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>DEPARTMENTAL OUTPUTS</b>					
<b>Outcome 1</b>					
An Australian society in which the human rights of all are respected, protected and promoted	12,702	13,725	14,820	1,095	-
<b>Total Human Rights and Equal Opportunity Commission</b>	<b>12,702</b>	<b>13,725</b>	<b>14,820</b>	<b>1,095</b>	<b>-</b>

**Table 1.6 - Appropriation Bill (No. 4) 2006-07**

	2005-06 Available \$'000	2006-07 Budget \$'000	2006-07 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Non-operating</b>					
Equity injections	-	44	132	88	-
<b>Total Capital Human Rights and Equal Opportunity Commission</b>	<b>-</b>	<b>44</b>	<b>132</b>	<b>88</b>	<b>-</b>

## SUMMARY OF STAFFING CHANGES

**Table 1.7: Average Staffing Level (ASL)**

	2006-07 Budget	2006-07 Revised	Variation
<b>Outcome 1</b>			
An Australian society in which the human rights of all are respected, protected and promoted	98	106	8
<b>Total</b>	<b>98</b>	<b>106</b>	<b>8</b>

## OTHER RECEIPTS AVAILABLE TO BE USED

Table 1.9 provides details of other receipts available to be used and include FMA s.31 receipts and resources received free of charge.

**Table 1.9: Other receipts available to be used**

	Budget Estimate 2006-07 \$'000	Revised Estimate 2006-07 \$'000
<b>Outcome</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Departmental other receipts</b>		
Sales of goods and services	1,712	3,000
Other	-	49
Resources received free of charge	38	42
<b>Total Departmental other receipts available to be used</b>	<b>1,750</b>	<b>3,091</b>

Note:

Other receipts available to be used have increased by \$1.288m due to increased activity reflected in the current agreement with AusAid for the supply of international human rights technical assistance programs and an agreement with the Office of the Privacy Commissioner for the provision of corporate services.

## Section 2: Revisions to agency outcomes

### OUTCOMES, ADMINISTERED ITEMS AND OUTPUTS

Table 1.1 'Agency outcomes and outputs groups' lists the outcome statements and output groups for the Commission.

There are no changes to the outcome and output structures as a result of Additional Estimates.

Apart from price per output in Table 1.1 there have been no changes to performance information.

## Section 3: Budgeted financial statements

Revisions to the budgeted departmental financial statements for the Commission since the 2006-07 PBS are presented in this section.

### **BUDGETED FINANCIAL STATEMENTS**

#### **Departmental financial statements**

##### **Budgeted departmental income statement**

Revenues have increased by \$1.095m due to an increase in appropriation for new measures to combat extremism through human rights education.

Total expenses have increased in line with the increased revenue and increased workload.

Refer to Table 1.9 for details of revised estimates to other receipts available to be used.

##### **Budgeted departmental balance sheet**

Some revised estimates have been made to the budgeted departmental balance sheet based upon reviewed forecasts.

##### **Budgeted departmental statement of cash flows**

The budgeted departmental statement of cash flows reflects the revised estimates made in the budgeted departmental income statement and budgeted departmental balance sheet.

##### **Departmental statement of changes in equity — summary of movement**

The departmental statement of changes in equity reflects the capital measures and revised estimates in the budgeted departmental income statement and budgeted departmental balance sheet.

##### **Departmental capital budget statement**

The departmental capital budget statement has been reviewed.

##### **Departmental property, plant, equipment and intangibles — summary of movement**

The departmental property, plant and equipment and intangibles – summary of movement reflects the revised estimates in the budgeted departmental balance sheet.

**Table 3.1: Budgeted departmental income statement for the period ended 30 June**

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
<b>INCOME</b>					
<b>Revenue</b>					
Revenues from Government	12,702	14,820	13,694	13,796	13,929
Goods and services	3,805	3,000	2,500	2,500	2,500
Other	44	49	49	49	49
<b>Total revenue</b>	<b>16,551</b>	<b>17,869</b>	<b>16,243</b>	<b>16,345</b>	<b>16,478</b>
<b>Gains</b>					
Other	42	42	42	42	42
<b>Total gains</b>	<b>42</b>	<b>42</b>	<b>42</b>	<b>42</b>	<b>42</b>
<b>Total income</b>	<b>16,593</b>	<b>17,911</b>	<b>16,285</b>	<b>16,387</b>	<b>16,520</b>
<b>EXPENSE</b>					
Employees	7,829	8,994	8,650	8,494	8,834
Suppliers	6,901	8,380	7,127	7,394	7,187
Depreciation and amortisation	370	450	440	420	460
Finance costs	15	87	68	79	39
Write-down of assets and impairment of assets	52	-	-	-	-
Net losses from disposal of assets	3	-	-	-	-
<b>Total expenses</b>	<b>15,170</b>	<b>17,911</b>	<b>16,285</b>	<b>16,387</b>	<b>16,520</b>
<b>Operating result</b>	<b>1,423</b>	-	-	-	-
<b>Net surplus or (deficit) attributable to the Australian Government</b>	<b>1,423</b>	-	-	-	-

Table 3.2: Budgeted departmental balance sheet as at 30 June

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	914	1,365	1,522	1,776	1,949
Receivables	4,266	3,300	3,300	3,300	3,300
<b>Total financial assets</b>	<b>5,180</b>	<b>4,665</b>	<b>4,822</b>	<b>5,076</b>	<b>5,249</b>
<b>Non-financial assets</b>					
Infrastructure, plant and equipment	2,307	2,281	2,203	2,105	1,987
Intangibles	11	19	27	35	43
Other non-financial assets	408	372	372	372	372
<b>Total non-financial assets</b>	<b>2,726</b>	<b>2,672</b>	<b>2,602</b>	<b>2,512</b>	<b>2,402</b>
<b>Total assets</b>	<b>7,906</b>	<b>7,337</b>	<b>7,424</b>	<b>7,588</b>	<b>7,651</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	525	200	250	250	250
Other payables	133	120	120	120	120
<b>Total payables</b>	<b>658</b>	<b>320</b>	<b>370</b>	<b>370</b>	<b>370</b>
<b>Interest bearing liabilities</b>					
Lease incentives	243	194	145	96	47
<b>Total interest bearing liabilities</b>	<b>243</b>	<b>194</b>	<b>145</b>	<b>96</b>	<b>47</b>
<b>Provisions</b>					
Employees	1,736	1,805	1,891	2,104	2,216
Other provisions	1,583	1,200	1,200	1,200	1,200
<b>Total provisions</b>	<b>3,319</b>	<b>3,005</b>	<b>3,091</b>	<b>3,304</b>	<b>3,416</b>
<b>Total liabilities</b>	<b>4,220</b>	<b>3,519</b>	<b>3,606</b>	<b>3,770</b>	<b>3,833</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Contributed equity	1,099	1,231	1,231	1,231	1,231
Reserves	1,778	1,778	1,778	1,778	1,778
Retained surpluses or accumulated deficits	809	809	809	809	809
<b>Total equity</b>	<b>3,686</b>	<b>3,818</b>	<b>3,818</b>	<b>3,818</b>	<b>3,818</b>
<b>Current assets</b>	<b>5,588</b>	<b>4,965</b>	<b>5,122</b>	<b>5,376</b>	<b>5,549</b>
<b>Non-current assets</b>	<b>2,318</b>	<b>2,460</b>	<b>2,390</b>	<b>2,300</b>	<b>2,190</b>
<b>Current liabilities</b>	<b>3,464</b>	<b>2,725</b>	<b>2,861</b>	<b>3,074</b>	<b>3,186</b>
<b>Non-current liabilities</b>	<b>756</b>	<b>794</b>	<b>745</b>	<b>696</b>	<b>647</b>

**Table 3.3: Budgeted departmental statement of cash flows for the period ended 30 June**

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	3,996	3,319	4,272	3,677	4,086
Appropriations	12,702	14,820	13,694	13,796	13,929
Net GST received	133	-	-	-	-
<b>Total cash received</b>	<b>16,831</b>	<b>18,139</b>	<b>17,966</b>	<b>17,473</b>	<b>18,015</b>
<b>Cash used</b>					
Employees	8,213	9,095	8,964	8,831	9,272
Suppliers	6,316	8,293	8,495	8,038	8,220
<b>Total cash used</b>	<b>14,529</b>	<b>17,388</b>	<b>17,459</b>	<b>16,869</b>	<b>17,492</b>
<b>Net cash from or (used by) operating activities</b>	<b>2,302</b>	<b>751</b>	<b>507</b>	<b>604</b>	<b>523</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
<b>Total cash received</b>	-	-	-	-	-
<b>Cash used</b>					
Purchase of property, plant and equipment	366	432	350	350	350
Purchase of intangibles	11	-	-	-	-
<b>Total cash used</b>	<b>377</b>	<b>432</b>	<b>350</b>	<b>350</b>	<b>350</b>
<b>Net cash from or (used by) investing activities</b>	<b>(377)</b>	<b>(432)</b>	<b>(350)</b>	<b>(350)</b>	<b>(350)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations – contributed equity	-	132	-	-	-
<b>Total cash received</b>	-	132	-	-	-
<b>Cash used</b>					
Other cash used	3,000	-	-	-	-
<b>Total cash used</b>	<b>3,000</b>	-	-	-	-
<b>Net cash from or (used by) financing activities</b>	<b>(3,000)</b>	<b>132</b>	-	-	-
<b>Net increase or (decrease) in cash held</b>	<b>(1,075)</b>	<b>451</b>	<b>157</b>	<b>254</b>	<b>173</b>
Cash at the beginning of the reporting period	1,989	914	1,365	1,522	1,776
<b>Cash at the end of the reporting period</b>	<b>914</b>	<b>1,365</b>	<b>1,522</b>	<b>1,776</b>	<b>1,949</b>

**Table 3.4: Departmental statement of changes in equity — summary of movement Budget year 2006-07**

	Accumulated Results \$'000	Asset Revaluation Reserve \$'000	Contributed Equity/ Capital \$'000	Total Equity \$'000
<b>Opening balance as at 1 July 2006</b>				
Balance carried forward from previous period	809	1,778	1,099	3,686
<b>Adjusted opening balance</b>	<b>809</b>	<b>1,778</b>	<b>1,099</b>	<b>3,686</b>
Net operating result	-	-	-	-
<b>Total income and expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transactions with owners</b>				
Appropriation (equity injection)	-	-	132	132
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>132</b>	<b>132</b>
<b>Estimated closing balance as at 30 June 2007</b>	<b>809</b>	<b>1,778</b>	<b>1,231</b>	<b>3,818</b>

**Table 3.5: Departmental capital Budget statement**

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Total equity injections	-	132	-	-	-
<b>Total capital appropriations</b>	<b>-</b>	<b>132</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Represented by:</b>					
Purchase of non-financial assets	-	132	-	-	-
<b>Total represented by</b>	<b>-</b>	<b>132</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation	-	132	-	-	-
Funded internally by departmental resources	377	300	350	350	350
<b>Total</b>	<b>377</b>	<b>432</b>	<b>350</b>	<b>350</b>	<b>350</b>

**Table 3.6: Departmental property, plant, equipment and intangibles — summary of movement Budget year 2006-07**

	Other Infrastructure Plant and Equipment \$'000	Computer Software \$'000	Total \$'000
<b>As at 1 July 2006</b>			
Gross book value	2,307	11	2,318
Accumulated depreciation	-	-	-
<b>Opening net book value</b>	<b>2,307</b>	<b>11</b>	<b>2,318</b>
Additions:			
by purchase	422	10	432
Depreciation/amortisation expense	(448)	(2)	(450)
<b>As at 30 June 2007</b>			
Gross book value	2,729	21	2,750
Accumulated depreciation	(448)	(2)	(450)
<b>Estimated closing net book value</b>	<b>2,281</b>	<b>19</b>	<b>2,300</b>

## NOTES TO THE FINANCIAL STATEMENTS

### Basis of accounting

The Commission's budgeted financial statements have been prepared in accordance with Australian Equivalents to International Financial Reporting Standards, Accounting Guidance Releases and having regard to Statements of Accounting Concepts.

### Revenue from Government

Appropriations for departmental outputs are recognised as revenue.

### Employee Expenses

Employee expenses consist of salaries, leave entitlements, redundancy expenses and superannuation.

### Suppliers

Suppliers consist of consultants and contract costs, travel expenses and administrative costs.

**Cash**

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

**Assets and Liabilities**

Assets and liabilities are recognised in the Commission's balance sheet when and only when it is probable that the future economic benefits will flow and the amounts of the assets or liabilities can be reliably measured.