

HUMAN RIGHTS & EQUAL OPPORTUNITY COMMISSION

Section 1: Overview, appropriations and budget measures summary

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 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 to Government access to justice priorities.

APPROPRIATIONS AND RESOURCING

The total appropriation for the Human Rights and Equal Opportunity Commission in the 2004–05 Budget is \$11.938m. Table 1.1 shows the total appropriations (2004–05) and other revenue by outcome.

ADMINISTERED CAPITAL AND DEPARTMENTAL EQUITY INJECTIONS AND LOANS

The Human Rights and Equal Opportunity Commission does not have an appropriation for an equity injection or loan or an appropriation for administered capital.

HUMAN RIGHTS & EQUAL OPPORTUNITY COMMISSION — APPROPRIATIONS 2004–05

Table 1.1: Appropriations and other revenue (\$'000)

Outcome	Departmental (price of outputs)					Administered				Total appropriations
	Revenue from Government (appropriations)			Revenue from other sources	Price of outputs	Annual appropriations		Special appropriations	Total administered appropriations	
	Bill No 1 (A)	Special approps (B)	Total (C = A+B)	(D)	(E = C+D)	Bill No 1 (F)	Bill No 2 (SPPs & NAOs) (G)	(H)	(I = F+G+H)	(J=C+I)
Outcome 1 – An Australian society in which the human rights of all are respected, protected and promoted	11,938	-	11,938	1,747	13,685	-	-	-	-	11,938
Total	11,938	-	11,938	1,712	13,685	-	-	-	-	11,938
Departmental capital (equity injections, loans and previous years' outputs)										-
Administered assets and liabilities										-
Total appropriations										11,938

- Columns C, E and I refer to information provided in Total Resources for Outcome tables.
- 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.
- Refer to Budgeted Statement of Financial Performance for application of agency revenue.
- Revenue from other sources includes sales of goods and services. Non-appropriated departmental revenues detailed in Table 1.3.

REVENUE FROM INDEPENDENT SOURCES

Table 1.3: Revenue from independent sources

	Estimated Revenue 2003–04 \$'000	Estimated Revenue 2004–05 \$'000
DEPARTMENTAL REVENUE		
Sales of goods and services ¹	1,712	1,712
Total sales of goods and service and interest	1,712	1,712
Other		
Resources received free of charge ²	35	35
Total other	35	35
Total Estimated Departmental Revenue	1,747	1,747

Notes

Note 1. Revenue from sales includes receipts for the provision of human rights technical assistance, publication sales and other revenues.

Note 2. Resources received free of charge reflect ANAO audit fees.

SPECIAL APPROPRIATIONS

The Human Rights and Equal Opportunity Commission has no special appropriations.

SPECIAL ACCOUNTS

The Human Rights and Equal Opportunity Commission has no special accounts.

Section 2: Outcomes and outputs information

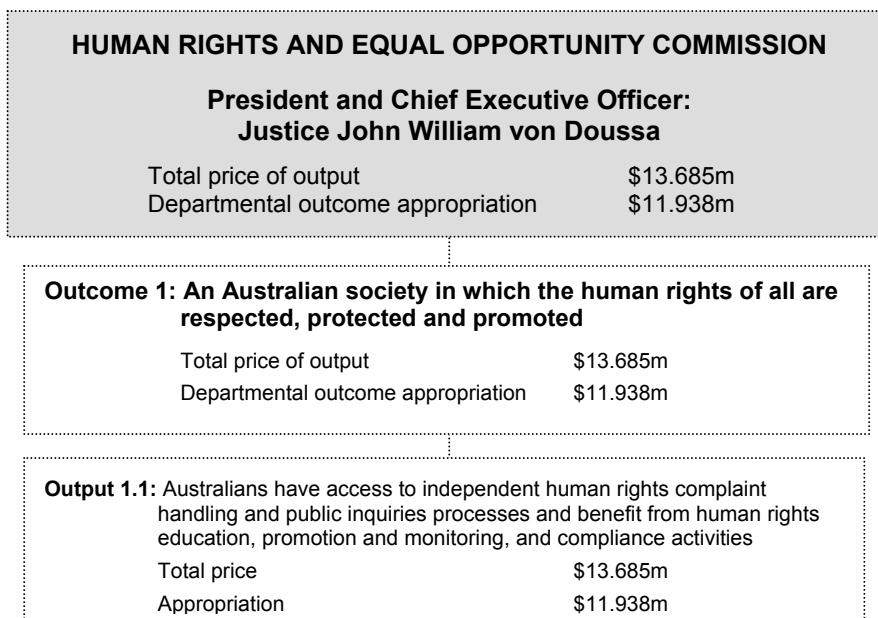
OUTCOMES AND OUTPUTS

The Human Rights and Equal Opportunity Commission works to achieve the outcome specified by Government. The following section provides an agency overview, and then a discussion of the outcome. The outcomes and outputs map shows the relationship between the outcome and outputs.

Financial and non-financial information is provided as follows:

- Outcomes and outputs map – details outcome and output resourcing and illustrates the relationship between the outcomes and contributing outputs
- Table 2.1.1 – details financial information for outcome 1, and
- Table 2.2.1 – details non-financial information for outcome 1.

Outcomes and Outputs Map



OUTCOME 1 — AN AUSTRALIAN SOCIETY IN WHICH THE HUMAN RIGHTS OF ALL ARE RESPECTED, PROTECTED AND PROMOTED

Social justice is a major aim of the Government. The main focus of the Human Rights and Equal Opportunity 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 198, and

Disability Discrimination Act 1992.

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.

Measures affecting Output 1

There are no new measures in the 2004–05 Budget.

Other variations to Outcome 1

The Government will provide an increase in funding of \$0.082m to supplement HREOC's increased Comcover premium for 2004–05.

OUTCOME 1 — RESOURCING

Table 2.1.1 shows how the 2004–05 Budget appropriations translate to total resourcing for outcome 1, including departmental expenses, revenue from government (appropriation), revenue from other sources, and the total price of outputs.

Table 2.1.1: Total resources for Outcome 1 (\$'000)

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000
DEPARTMENTAL APPROPRIATIONS		
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	11,936	11,938
Total revenue from government (appropriations) Contributing to price of departmental outputs	11,936	11,938
REVENUE FROM OTHER SOURCES		
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	1,747	1,747
Total revenue from other sources	1,747	1,747
Total price from departmental outputs (Total revenue from government and from other sources)	13,683	13,685
Total estimated resourcing for Outcome 1 (Total price of outputs)	13,683	13,685
Average staffing level (number)	95	95

PERFORMANCE INFORMATION FOR OUTCOME 1

Table 2.2.1 provides information on the strategies chosen to deliver outcome 1, and shows the links between the output and the outcome.

Table 2.2.1: 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> \$13.685m</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

Information on planned evaluation activity for the coming year that relates to this outcome is included in Table 2.2.1 and the results will be shown in the annual report.

Section 3: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

Departmental

Statement of Financial Performance

In 2004–05 revenue from ordinary activities is budgeted at \$13.685m. This is a net increase of \$0.002m (<1%) over the 2003–04 estimated actual of \$13.683m.

The Commission's appropriation under Appropriation Act 1 has increased from a revised 2003–04 estimate of \$11.936m to \$11.938m for 2004–05. This is the net result of cumulative parameter adjustments and includes a non-recurring amount for Comcover supplementation for the 2004–05 year. It should be noted that the 2003–04 year included a one-off correction of \$0.206m for past indexation movements.

Revenues from sales of goods and services in 2003–04 (\$1.712m) are anticipated to remain at a similar level as estimated for 2003–04, 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 Federal Privacy Commissioner for the provision of accommodation and corporate services, a sub-lease of excess office accommodation and publication sales.

The increase in salaries expenses (\$0.288m) is attributable primarily to salaries movements under the Commission's workplace agreement, Remuneration Tribunal determinations and normal separation payments.

Statement of Financial Performance

The Commission's budgeted net assets figure has moved from an estimated \$0.464m in 2003–04 to \$3.325m in 2004–05. This improvement results from a fixed asset revaluation, the effect of the actual 2002–03 operating result and an equity injection.

The asset revaluation is an accounting adjustment that reflects the increased utility of the Commission's fitout following negotiation of a new lease. The revaluation reserve is \$2.202m— up from \$0.049m. The equity injection (\$0.093m) was cash received in the 2003–04 revised budget, arising from the Budget and Estimates Framework Review (BEFR) measure addressed in the 2003–04 Portfolio Additional Estimates.

In 2004–05 the Commission is budgeting of \$0.520m for capital purchases, including IT infrastructure acquisitions to improve the amenity and efficiency of the existing communications systems.

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

	Estimated Actual 2003-04 \$'000	Budget Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000
REVENUE					
Revenues from ordinary activities					
Revenues from government	11,936	11,938	12,066	12,274	12,395
Goods and services	1,712	1,712	1,712	1,712	1,712
Other	35	35	35	35	35
Revenues from ordinary activities	13,683	13,685	13,813	14,021	14,142
EXPENSE					
Expenses from ordinary activities (excluding borrowing costs expense)					
Employees	7,336	7,659	7,924	7,957	7,957
Suppliers	5,594	5,272	5,278	5,484	5,605
Depreciation and amortisation	753	754	611	580	580
Expenses from ordinary activities (excluding borrowing costs expense)	13,683	13,685	13,813	14,021	14,142
Operating surplus or deficit from ordinary activities	-	-	-	-	-
Gain or loss on extraordinary items	-	-	-	-	-
Net surplus or deficit	-	-	-	-	-

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

	Estimated Actual 2003-04	Budget Estimate 2004-05	Forward Estimate 2005-06	Forward Estimate 2006-07	Forward Estimate 2007-08
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash	903	1,150	1,350	1,320	1,300
Receivables	506	501	499	503	504
Total financial assets	1,409	1,651	1,849	1,823	1,804
Non-financial assets					
Infrastructure, plant and equipment	3,253	3,019	2,778	2,809	2,840
Other	293	293	293	293	293
Total non-financial assets	3,546	3,312	3,071	3,102	3,133
Total assets	4,955	4,963	4,920	4,925	4,937
LIABILITIES					
Provisions					
Employees	1,574	1,574	1,574	1,574	1,574
Total provisions	1,574	1,574	1,574	1,574	1,574
Payables					
Suppliers	56	64	21	26	38
Total payables	56	64	21	26	38
Total liabilities	1,630	1,638	1,595	1,600	1,612
EQUITY					
Parent entity interest					
Contributed equity	1,099	1,099	1,099	1,099	1,099
Reserves	2,202	2,202	2,202	2,202	2,202
Retained surpluses	24	24	24	24	24
Total parent entity interest	3,325	3,325	3,325	3,325	3,325
Outside equity interest	-	-	-	-	-
Total equity	3,325	3,325	3,325	3,325	3,325
TOTAL ASSETS AND LIABILITIES BY MATURITY					
Current assets	1,702	1,944	2,142	2,116	2,097
Non-current assets	3,253	3,019	2,778	2,809	2,840
Current liabilities	843	851	808	813	825
Non-current liabilities	787	787	787	787	787

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

	Estimated Actual 2003–04 \$'000	Budget Estimate 2004–05 \$'000	Forward Estimate 2005–06 \$'000	Forward Estimate 2006–07 \$'000	Forward Estimate 2007–08 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations for outputs	11,936	11,938	12,066	12,274	12,395
Sales of goods and services	1,917	1,883	1,883	1,883	1,883
GST input tax credit	454	374	355	395	410
Total cash received	14,307	14,195	14,304	14,552	14,688
Cash used					
Employees	7,577	7,515	7,815	7,848	7,848
Suppliers	7,452	5,913	5,919	6,124	6,250
Total cash used	15,029	13,428	13,734	13,972	14,098
Net cash from operating activities	(722)	767	570	580	590
INVESTING ACTIVITIES					
Cash Received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	968	520	370	610	610
Total cash used	968	520	370	610	610
Net cash from investing activities	(968)	(520)	(370)	(610)	(610)
FINANCING ACTIVITIES					
Cash received					
Cash from capital injections	93	-	-	-	-
Total cash received	93	-	-	-	-
Cash used					
Capital use and dividends paid	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from financing activities	93	-	-	-	-
Net increase (decrease) in cash held	(1,597)	247	200	(30)	(20)
Cash at the beginning of the reporting period	2,500	903	1,150	1,350	1,320
Cash at the end of the reporting period	903	1,150	1,350	1,320	1,300

Table 3.4: Departmental Capital Budget Statement for the period ended 30 June

	Estimated Actual 2003-04 \$'000	Budget Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections	93	-	-	-	-
Represented by:					
Purchase of non-financial assets	93	-	-	-	-
Other	-	-	-	-	-
Total	93	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	93	-	-	-	-
Funded internally by departmental resources	875	520	370	610	610
Total	968	520	370	610	610

Table 3.5: Departmental Non-financial Assets — Summary of Movement (Budget year 2004–05)

	Land	Buildings	Specialist military equipment	Other infrastructure plant and equipment	Heritage and cultural assets	Computer software	Other intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the start of year	-	-	-	3,253	-	-	-	3,253
Additions	-	-	-	520	-	-	-	520
Disposals	-	-	-	-	-	-	-	-
Revaluation increments	-	-	-	-	-	-	-	-
Recoverable amount write-downs	-	-	-	-	-	-	-	-
Net transfers free of charge	-	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	-	-	(754)	-	-	-	(754)
Write-off of assets	-	-	-	-	-	-	-	-
Carrying amount at the end of year	-	-	-	3,019	-	-	-	3,019
Total additions								
Self funded	-	-	-	520	-	-	-	520
Appropriations	-	-	-	-	-	-	-	-
Total	-	-	-	520	-	-	-	520

NOTES TO THE FINANCIAL STATEMENTS

Basis of accounting

The Human Rights & 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 Commonwealth agencies and authorities are required to use either the cost basis or the fair value basis to measure Property, Plant and Equipment. The shift from the deprival method of valuation to fair value should occur gradually over a three-year period. Fair value essentially reflects the current market value of an asset. The Commission's assets were revalued as at 1 July 2003 for the 2003-2004 financial year.

Section 4: Purchaser/Provider and Cost Recovery arrangements

COST RECOVERY ARRANGEMENTS

The Human Rights & Equal Opportunity Commission has not entered into any cost recovery arrangements.