

# HUMAN RIGHTS AND EQUAL OPPORTUNITY COMMISSION

## Section 1: Overview

The Human Rights and Equal Opportunity Commission (the Commission) 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*, and
- *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**

<b>HUMAN RIGHTS AND EQUAL OPPORTUNITY COMMISSION</b>	
President and CEO: Justice John William von Doussa QC	
Total Price of Output	\$15.475m
Departmental Outcome Appropriation	\$13.725m
<b>Outcome 1: An Australian society in which the human rights of all are respected, protected and promoted</b>	
Total Price	\$15.475m
Departmental Output Appropriation	\$13.725m
<b>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</b>	
Total Price	\$15.475m
Appropriation	\$13.725m

## Section 2: Resources for 2006-07

### 2.1 APPROPRIATIONS AND OTHER RESOURCES

Table 2.1 shows the total resources from all origins for 2006-07, including appropriations. The table summarises how resources will be applied by outcome and departmental classification.

The total departmental appropriation for the Commission is \$13.725m. The total department capital (equity injections) is \$0.044m.

**Table 2.1: Appropriations and other resources 2006-07**

Outcome/ Non-operating	Departmental			Administered					Total	
	Appropriation Bill No. 1 \$'000	Appropriation Bill No. 2 \$'000	Special Appropriation \$'000	Receipts (a) \$'000	Appropriation Bill No. 1 \$'000	Appropriation Bill No. 2		Special Appropriation \$'000		Receipts (a) \$'000
						SPP \$'000	Other \$'000			
Outcome 1 - An Australian society in which the human rights of all are respected, protected and promoted	13,725	-	-	1,750	-	-	-	-	-	-
Equity injections	-	44	-	-	-	-	-	-	-	15,475
<b>TOTAL</b>	<b>13,725</b>	<b>44</b>	<b>-</b>	<b>1,750</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,519</b>

(a) Departmental and administered receipts from other sources (that is, other than appropriation amounts) that are available to be used.

## 2.2 2006-07 BUDGET MEASURES

Budget measures relating to 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 2.2: Agency measures**

Measure	Outcome	Output Groups Affected	Appropriations Budget 2006-07 \$'000			Appropriations Forward Estimate 2007-08 \$'000			Appropriations Forward Estimate 2008-09 \$'000			Appropriations Forward Estimate 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 Measure</b> Workforce participation - countering age discrimination	1	1.1	-	273	273	-	275	275	-	278	278	-	280	280
<b>Total Expense Measures</b>			-	273	273	-	275	275	-	278	278	-	280	280
<b>Capital Measure</b> Workforce participation - countering age discrimination	1	1.1	-	44	44	-	-	-	-	-	-	-	-	-
<b>Total Capital Measures</b>			-	44	44	-	-	-	-	-	-	-	-	-
<b>Total All Measures</b>			-	317	317	-	275	275	-	278	278	-	280	280

The Australian Government announced, following MYEFO, a new measure: Workplace Relations Reform – additional resourcing for the Human Rights and Equal Opportunity Commission. This was published in PAES 2005-06. Appropriations increased to \$1.2m in 2006-07.

## 2.3 OTHER RESOURCES AVAILABLE TO BE USED

Table 2.3 provides details of resources obtained by the Commission for provision of goods or services. These resources are approved for use by the Commission and are included in Table 2.1.

**Table 2.3: Other resources available to be used<sup>1</sup>**

	ESTIMATED RESOURCES 2005-06 \$'000	BUDGET ESTIMATE 2006-07 \$'000
<b>DEPARTMENTAL RESOURCES</b>		
Sales of goods and services (FMA Act s31)	3,061	1,712
Resources received free of charge	38	38
<b>Total departmental other resources available to be used</b>	<b>3,099</b>	<b>1,750</b>

1. This table replaces the former table 'Receipts from Other sources'. It represents own source receipts available for spending on departmental purposes.

## 2.4 MOVEMENT OF ADMINISTERED FUNDS FROM 2005-06 TO 2006-07

The Commission has no administered funds.

## 2.5 SPECIAL APPROPRIATIONS

The Commission has no special appropriations.

## 2.6 SPECIAL ACCOUNTS

Special accounts provide a means to set aside and record amounts used for specified purposes. Special accounts can be created by a Finance Minister's Determination under the *Financial Management and Accountability Act 1997* (FMA Act). These Determinations may be disallowed by the Parliament. The Commission has two special accounts, these accounts have nil balances. Table 2.6 shows that there are no expected additions (credits) and reductions (debits) for each account used by the Commission.

**Table 2.6: Estimates of special account flows and balances**

	Opening Balance	Credits	Debits	Adjustments	Closing Balance
	<b>2006-07</b>	<b>2006-07</b>	<b>2006-07</b>	<b>2006-07</b>	<b>2006-07</b>
	<i>2005-06</i>	<i>2005-06</i>	<i>2005-06</i>	<i>2005-06</i>	<i>2005-06</i>
	\$'000	\$'000	\$'000	\$'000	\$'000
Other Trust Moneys (D)	-	-	-	-	-
Services for Other Government and Non-Agency Bodies (D)	-	-	-	-	-
<b>Total Special Accounts 2006-07 Budget Estimate</b>	-	-	-	-	-
<i>Total Special Accounts 2005-06 Estimated Actual</i>	-	-	-	-	-

(D) = Departmental

## Section 3: Outcomes

### 3.1 SUMMARY OF OUTCOMES AND CONTRIBUTION TO OUTCOMES

The relationship between activities of the Commission and the outcome is summarised in Table 1.1.

### 3.2 OUTCOMES — DEPARTMENTAL

#### Departmental appropriations by outcome

The Commission only has one outcome.

### 3.3 OUTCOMES AND PERFORMANCE

#### Outcome 1 resourcing

Table 3.1 shows how the 2006-07 Budget appropriations translate to total resourcing for Outcome 1, including revenue from government (appropriation), revenue from other sources, and the total price of outputs.

**Table 3.1: Total resources for Outcome 1**

	ESTIMATED ACTUAL 2005-06 \$'000	BUDGET ESTIMATE 2006-07 \$'000
<b>DEPARTMENTAL APPROPRIATIONS</b>		
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	12,702	13,725
<b>Total revenue from Government (appropriations) contributing to price of departmental outputs</b>	<b>12,702</b>	<b>13,725</b>
<b>OTHER RESOURCES AVAILABLE TO BE USED</b>		
Sale of goods and services	3,061	1,712
Resources received free of charge	38	38
<b>Total revenue from other sources</b>	<b>3,099</b>	<b>1,750</b>
<b>Total resources (Total revenue from Government and from other sources)</b>	<b>15,801</b>	<b>15,475</b>
<b>Total estimated resourcing for Outcome 1 (Total price of outputs and administered appropriations)</b>	<b>15,801</b>	<b>15,475</b>
<b>Average staffing level (number)</b>	<b>92</b>	<b>98</b>

## Measures affecting Outcome 1

The Commission will receive ongoing funding for Workforce participation – countering age discrimination. Over the next four Budget years the total appropriation funding will be \$1.150m which includes a capital appropriation of \$0.044m for the 2006-07 year only.

## Contributions to achievement of Outcome 1

The Commission only has one outcome and as such all additional resources will be directed towards the achievement of that outcome.

## Performance information for Outcome 1

Performance information for the Commission's outputs are summarised in Table 3.2.

**Table 3.2: Performance information for Outcome 1**

<b>Performance Information for Departmental Outputs</b>	
<i>Output Description</i>	<i>Performance Measure</i>
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>Quality: Customer/stakeholder survey of the effectiveness of major educational and promotional activity 80% of parties satisfied with the overall investigation and complaint handling process</p> <p>Quantity: 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 &gt; 70,000 publications distributed Australia wide per annum, &gt; 4 million pages views (35 million hits on the web site)</p> <p>Price: \$15.475m</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 HREOC's Annual Report.

## Section 4: Other reporting requirements

### 4.1 PURCHASER-PROVIDER ARRANGEMENTS

The Commission does not participate in purchaser-provider arrangements.

### 4.2 COST RECOVERY ARRANGEMENTS

The Commission does not have 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

### **ANALYSIS OF BUDGETED FINANCIAL STATEMENTS**

#### **Income Statement**

In 2006-07 revenue is budgeted at \$15.475m. This is a net decrease of \$0.326m (two per cent) over the 2005-06 estimated actual of \$15.801m.

The Commission's appropriation under Appropriation Act 1 has increased from a revised 2005-06 estimate of \$12.702m to \$13.725m for 2006-07. This is the net result of cumulative parameter adjustments and additional funding for the development of strategic policy and educational materials for age discrimination to address the skill shortage.

Revenues from independent sources in 2006-07 (\$1.712m) reflect existing agreements. The dollar value for 2005-06 represent the estimated actual whereas the 2006-07 figure represents the budget estimate. The estimated actual includes other revenue that is not covered by agreements and therefore may not necessarily be as high as the estimated actual.

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.

Increased salaries expense (\$1.003m) is attributable primarily to the increased workload generated by a greater number of applicants turning to the anti-discrimination jurisdiction which includes the Commission and the development of the age discrimination strategy. Minor increases result from the salary movements under the Commission's new workplace agreement, remuneration tribunal determinations and normal separation payments.

#### **Balance Sheet**

In 2006-07 the Commission will receive an equity injection of \$0.044m to assist in the purchase of capital equipment associated with increased staffing. The Commission has also budgeted for internally funded capital expenditure of \$0.300m for the maintenance of IT infrastructure, existing communication systems and leasehold improvements.

## BUDGETED FINANCIAL STATEMENTS TABLES

**Table 5.1: Budgeted departmental income statement for the period ended 30 June**

	ESTIMATED ACTUAL 2005-06 \$'000	BUDGET ESTIMATE 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	13,725	12,629	12,742	12,854
Goods and services	3,061	1,712	1,712	1,712	1,712
Other	38	38	38	38	38
<b>Total revenue</b>	<b>15,801</b>	<b>15,475</b>	<b>14,379</b>	<b>14,492</b>	<b>14,604</b>
<b>Total income</b>	<b>15,801</b>	<b>15,475</b>	<b>14,379</b>	<b>14,492</b>	<b>14,604</b>
<b>EXPENSE</b>					
Employees	8,335	9,338	8,754	8,783	9,029
Suppliers	5,473	5,531	5,019	5,103	4,969
Depreciation and amortisation	644	606	606	606	606
<b>Total expenses</b>	<b>14,452</b>	<b>15,475</b>	<b>14,379</b>	<b>14,492</b>	<b>14,604</b>
<b>Operating result</b>	<b>1,349</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net surplus or (deficit) attributable to the Australian Government</b>	<b>1,349</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Table 5.2: Budgeted departmental balance sheet as at 30 June

	ESTIMATED ACTUAL 2005-06 \$'000	BUDGET ESTIMATE 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	2,446	2,765	3,098	3,440	3,747
Receivables	300	300	300	300	300
<b>Total financial assets</b>	<b>2,746</b>	<b>3,065</b>	<b>3,398</b>	<b>3,740</b>	<b>4,047</b>
<b>Non-financial assets</b>					
Infrastructure, plant and equipment	2,084	1,821	1,514	1,206	911
Intangibles	31	27	21	16	15
Other	200	230	230	230	200
<b>Total non-financial assets</b>	<b>2,315</b>	<b>2,078</b>	<b>1,765</b>	<b>1,452</b>	<b>1,126</b>
<b>Total assets</b>	<b>5,061</b>	<b>5,143</b>	<b>5,163</b>	<b>5,192</b>	<b>5,173</b>
<b>LIABILITIES</b>					
<b>Interest bearing liabilities</b>					
Other	195	156	117	78	39
<b>Total interest bearing liabilities</b>	<b>195</b>	<b>156</b>	<b>117</b>	<b>78</b>	<b>39</b>
<b>Provisions</b>					
Employees	2,202	2,279	2,338	2,406	2,426
<b>Total provisions</b>	<b>2,202</b>	<b>2,279</b>	<b>2,338</b>	<b>2,406</b>	<b>2,426</b>
<b>Payables</b>					
Suppliers	200	200	200	200	200
<b>Total payables</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>	<b>200</b>
<b>Total liabilities</b>	<b>2,597</b>	<b>2,635</b>	<b>2,655</b>	<b>2,684</b>	<b>2,665</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	1,099	1,143	1,143	1,143	1,143
Reserves	1,894	1,894	1,894	1,894	1,894
Retained surpluses or accumulated deficits	(529)	(529)	(529)	(529)	(529)
<b>Total parent entity interest</b>	<b>2,464</b>	<b>2,508</b>	<b>2,508</b>	<b>2,508</b>	<b>2,508</b>
<b>Total equity</b>	<b>2,464</b>	<b>2,508</b>	<b>2,508</b>	<b>2,508</b>	<b>2,508</b>
<b>Current assets</b>	<b>2,946</b>	<b>3,295</b>	<b>3,628</b>	<b>3,970</b>	<b>4,247</b>
<b>Non-current assets</b>	<b>2,115</b>	<b>1,848</b>	<b>1,535</b>	<b>1,222</b>	<b>926</b>
<b>Current liabilities</b>	<b>2,125</b>	<b>2,123</b>	<b>2,119</b>	<b>2,107</b>	<b>2,064</b>
<b>Non-current liabilities</b>	<b>472</b>	<b>512</b>	<b>536</b>	<b>577</b>	<b>601</b>

\*Note: '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 2005-06 \$'000	BUDGET ESTIMATE 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	1,711	1,712	1,712	1,712	1,712
Appropriations	12,702	13,725	12,629	12,742	12,854
Other	82	-	-	-	-
<b>Total cash received</b>	<b>14,495</b>	<b>15,437</b>	<b>14,341</b>	<b>14,454</b>	<b>14,566</b>
<b>Cash used</b>					
Employees	8,255	9,172	8,618	8,695	8,821
Suppliers	5,468	5,646	5,090	5,117	5,138
<b>Total cash used</b>	<b>13,723</b>	<b>14,818</b>	<b>13,708</b>	<b>13,812</b>	<b>13,959</b>
<b>Net cash from or (used by) operating activities</b>	<b>772</b>	<b>619</b>	<b>633</b>	<b>642</b>	<b>607</b>
<b>INVESTING ACTIVITIES</b>					
<b>Total cash received</b>	-	-	-	-	-
<b>Cash used</b>					
Purchase of property, plant and equipment	284	344	300	300	300
Purchase of intangibles	31	-	-	-	-
<b>Total cash used</b>	<b>315</b>	<b>344</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>Net cash from or (used by) investing activities</b>	<b>(315)</b>	<b>(344)</b>	<b>(300)</b>	<b>(300)</b>	<b>(300)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations - contributed equity	-	44	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>44</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total cash used</b>					
<b>Net cash from or (used by) financing activities</b>	<b>-</b>	<b>44</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase or (decrease) in cash held</b>	<b>457</b>	<b>319</b>	<b>333</b>	<b>342</b>	<b>307</b>
Cash at the beginning of the reporting period	1,989	2,446	2,765	3,098	3,440
<b>Cash at the end of the reporting period</b>	<b>2,446</b>	<b>2,765</b>	<b>3,098</b>	<b>3,440</b>	<b>3,747</b>

**Table 5.4: Departmental statement of changes in equity — summary of movement Budget 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	(529)	1,894	1,099	2,464
<b>Adjusted opening balance</b>	<b>(529)</b>	<b>1,894</b>	<b>1,099</b>	<b>2,464</b>
<b>Income and expense</b>				
<b>Sub-total income and expense</b>	-	-	-	-
Net operating result	-	-	-	-
<b>Total income and expenses recognised directly in equity</b>	-	-	-	-
<b>Transactions with owners</b>				
Appropriation (equity injection)	-	-	44	44
<b>Sub-total transactions with owners</b>	-	-	<b>44</b>	<b>44</b>
<b>Estimated closing balance as at 30 June 2007</b>	<b>(529)</b>	<b>1,894</b>	<b>1,143</b>	<b>2,508</b>

**Table 5.5: Departmental capital budget statement**

	ESTIMATED ACTUAL 2005-06 \$'000	BUDGET ESTIMATE 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	-	44	-	-	-
<b>Total capital appropriations</b>	-	<b>44</b>	-	-	-
<b>Represented by:</b>					
Purchase of non-financial assets	-	44	-	-	-
<b>Total represented by</b>	-	<b>44</b>	-	-	-
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation	-	44	-	-	-
Funded internally by departmental resources	315	300	300	300	300
<b>Total</b>	<b>315</b>	<b>344</b>	<b>300</b>	<b>300</b>	<b>300</b>

**Table 5.6: 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	2,084	31	2,115
Accumulated depreciation	-	-	-
<b>Opening net book value</b>	<b>2,084</b>	<b>31</b>	<b>2,115</b>
Additions:			
by purchase	344	-	344
Depreciation/amortisation expense	602	4	606
Other movements	5	-	5
<b>As at 30 June 2007</b>			
Gross book value	2,423	31	2,454
Accumulated depreciation	602	4	606
<b>Estimated closing net book value</b>	<b>1,821</b>	<b>27</b>	<b>1,848</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 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**

Supplier expenses 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 institutions.

### **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.