

# **AUSTRALIAN HUMAN RIGHTS COMMISSION**

## **Section 1: Entity overview and resources**

### **1.1 STRATEGIC DIRECTION STATEMENT**

The strategic direction statement for the Australian Human Rights Commission (the Commission) can be found in the 2018-19 Portfolio Budget Statements. There has been no change to the Commission's strategic direction as a result of Additional Estimates.

### **1.2 ENTITY RESOURCE STATEMENT**

The entity resource statement details the resourcing for the Commission at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2018-19 budget year, including variations through Appropriation Bill No. 3.

**Table 1.1: Entity resource statement – additional estimates for 2018-19 as at Additional Estimates February 2019**

	Actual available appropriation 2017-18 \$'000	Estimate as at Budget 2018-19 \$'000	Proposed Additional Estimates 2018-19 \$'000	Total estimate at Additional Estimates 2018-19 \$'000
Opening balance and cash reserves at 1 July	9,435	7,461	–	7,461
<b>FUNDS FROM GOVERNMENT</b>				
<b>Annual appropriations – ordinary annual services (a)</b>				
Outcome 1	14,391	16,184	525	16,709
<b>Total annual appropriations</b>	<b>14,391</b>	<b>16,184</b>	<b>525</b>	<b>16,709</b>
<b>Amounts received from related entities (b)</b>				
Amounts from other entities (b)	5,835	4,074	–	4,074
<b>Total amounts received from related entities</b>	<b>5,835</b>	<b>4,074</b>	<b>-</b>	<b>4,074</b>
<b>Total funds from government</b>	<b>20,226</b>	<b>20,258</b>	<b>525</b>	<b>20,783</b>
<b>FUNDS FROM OTHER SOURCES</b>				
Interest	193	250	–	250
Sale of goods and services	1,087	880	–	880
Other	1,098	1,031	–	1,031
<b>Total funds from other sources</b>	<b>2,378</b>	<b>2,161</b>	<b>–</b>	<b>2,161</b>
<b>Total net resourcing for entity</b>	<b>32,039</b>	<b>29,880</b>	<b>525</b>	<b>30,405</b>

	Actual 2017-18	2018-19
<b>Average staffing level (number)</b>	122	116

Prepared on a resourcing (appropriations and cash available) basis.

Note: All figures are GST exclusive and may not match figures in the cash flow statement.

(a) *Appropriation Act No. 1 2018-19* and *Appropriation Bill No. 3 2018-19*.

The Australian Human Rights Commission is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Attorney-General's Department then paid to the Australian Human Rights Commission, and are considered 'departmental' for all purposes.

(b) Amounts received from other entities within the portfolio or from other portfolios.

### 1.3 ENTITY MEASURES

Table 1.2 summarises new government measures taken since the 2018-19 Budget.

**Table 1.2: Entity 2018-19 measures since Budget**

Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
<b>Expense measures</b>				
Australian Human Rights Commission – sexual harassment in the workplace inquiry				
Departmental expenses	325	75	–	–
<b>Total expense measures</b>	<b>325</b>	<b>75</b>	<b>–</b>	<b>–</b>

Prepared on a Government Financial Statistics (fiscal) basis.

## 1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for the Commission at Additional Estimates by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2018-19 Budget in Appropriation Bill No. 3.

**Table 1.3: Additional estimates and other variations to outcomes since 2018-19 Budget**

	Program impacted	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
<b>OUTCOME 1</b>					
<b>DEPARTMENTAL</b>					
<b>Annual appropriations</b>					
<b>Increase in Estimates</b>					
Elder Abuse – Service Trials		200	200	200	200
Australian Human Rights commission – sexual harassment in the workplace inquiry		325	75	–	–
<b>Total net impact on appropriations for Outcome 1</b>		<b>525</b>	<b>275</b>	<b>200</b>	<b>200</b>

Prepared on a Government Financial Statistics (fiscal) basis.

## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.4 details the Additional Estimates sought for the Commission through Appropriation Bill No. 3.

**Table 1.4: Appropriation Bill No. 3 2018-19**

	2017-18 Available \$'000	2018-19 Budget \$'000	2018-19 Revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
<b>DEPARTMENTAL PROGRAMS</b>					
<b>Outcome 1</b>					
An Australian society in which human rights are respected, protected and promoted through independent investigation and resolution of complaints, education and research to promote and eliminate discrimination, and monitoring and reporting on human rights.	14,391	16,184	16,709	525	–
<b>Total departmental</b>	<b>14,391</b>	<b>16,184</b>	<b>16,709</b>	<b>525</b>	<b>–</b>

Note: 2017-18 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

## Section 2: Revisions to outcomes and planned performance

### 2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

**Outcome 1: An Australian society in which human rights are respected, protected and promoted through independent investigation and resolution of complaints, education and research to promote and eliminate discrimination, and monitoring and reporting on human rights.**

#### Budgeted expenses for Outcome 1

Table 2.1 shows how much the Commission intends to spend (on an accrual basis) on achieving Outcome 1, broken down by program and departmental funding sources.

**Table 2.1: Budgeted expenses for Outcome 1**

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
<b>Program 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>					
Revenue from Government					
Ordinary annual services <i>(Appropriation Act No. 1)</i>	14,391	16,709	16,554	16,576	16,653
Payment from related entities	8,174	5,467	5,608	2,552	1,687
Resources received free of charge	46	46	46	46	46
Revenues from other independent sources	2,332	2,115	1,235	1,235	250
<b>Total expenses for Outcome 1</b>	<b>24,943</b>	<b>24,337</b>	<b>23,443</b>	<b>20,409</b>	<b>18,636</b>

	2017-18	2018-19
<b>Average staffing level (number)</b>	122	116

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

#### Performance criteria for Outcome 1

There are no changes to the performance information for Outcome 1 reported in the 2018-19 Portfolio Budget Statements.

## Section 3: Special account flows and budgeted financial statements

### 3.1 SPECIAL ACCOUNT FLOWS

#### Estimates of special account flows

The Commission has no special accounts.

### 3.2 BUDGETED FINANCIAL STATEMENTS

#### 3.2.1 Analysis of budgeted financial statements

There are no major changes to the Commission's budget financial statements.

#### 3.2.2 Budgeted financial statements

**Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	16,517	17,739	17,548	15,690	15,690
Suppliers	7,606	5,722	5,032	4,516	2,743
Depreciation and amortisation	820	876	863	203	203
<b>Total expenses</b>	<b>24,943</b>	<b>24,337</b>	<b>23,443</b>	<b>20,409</b>	<b>18,636</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	6,922	4,954	4,650	2,552	1,687
Interest	193	250	250	250	250
Other	1,052	985	985	985	-
<b>Total own-source revenue</b>	<b>8,167</b>	<b>6,189</b>	<b>5,885</b>	<b>3,787</b>	<b>1,937</b>
<b>Gains</b>					
Other gains	46	46	46	46	46
<b>Total gains</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>46</b>	<b>46</b>
<b>Total own-source income</b>	<b>8,213</b>	<b>6,235</b>	<b>5,931</b>	<b>3,833</b>	<b>1,983</b>
<b>Net cost of/(contribution by) services</b>	<b>16,730</b>	<b>18,102</b>	<b>17,512</b>	<b>16,576</b>	<b>16,653</b>
Revenue from Government	14,391	16,709	16,554	16,576	16,653
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(2,339)</b>	<b>(1,393)</b>	<b>(958)</b>	-	-
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(2,339)</b>	<b>(1,393)</b>	<b>(958)</b>	-	-

Prepared on Australian Accounting Standards basis.

**Table 3.3: Budgeted departmental balance sheet (as at 30 June)**

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	9,435	4,982	3,779	3,656	2,529
Trade and other receivables	822	822	822	822	822
<b>Total financial assets</b>	<b>10,257</b>	<b>5,804</b>	<b>4,601</b>	<b>4,478</b>	<b>3,351</b>
<b>Non-financial assets</b>					
Property, plant and equipment	2,182	1,790	1,398	1,679	1,845
Intangibles	379	800	655	497	454
Other non-financial assets	245	245	245	245	245
<b>Total non-financial assets</b>	<b>2,806</b>	<b>2,835</b>	<b>2,298</b>	<b>2,421</b>	<b>2,544</b>
<b>Total assets</b>	<b>13,063</b>	<b>8,639</b>	<b>6,899</b>	<b>6,899</b>	<b>5,895</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,625	1,444	1,444	1,444	986
Other payables	4,111	2,062	1,698	1,698	1,698
<b>Total payables</b>	<b>5,736</b>	<b>3,506</b>	<b>3,142</b>	<b>3,142</b>	<b>2,684</b>
<b>Non-interest bearing liabilities</b>					
Lease incentives	1,768	964	546	546	–
<b>Total non-interest bearing liabilities</b>	<b>1,768</b>	<b>964</b>	<b>546</b>	<b>546</b>	<b>–</b>
<b>Provisions</b>					
Employee provisions	3,285	3,288	3,288	3,288	3,288
Other provisions	48	48	48	48	48
<b>Total provisions</b>	<b>3,333</b>	<b>3,336</b>	<b>3,336</b>	<b>3,336</b>	<b>3,336</b>
<b>Total liabilities</b>	<b>10,837</b>	<b>7,806</b>	<b>7,024</b>	<b>7,024</b>	<b>6,020</b>
<b>Net assets</b>	<b>2,226</b>	<b>833</b>	<b>(125)</b>	<b>(125)</b>	<b>(125)</b>
<b>EQUITY (a)</b>					
<b>Parent entity interest</b>					
Contributed equity	2,511	2,511	2,511	2,511	2,511
Reserves	466	466	466	466	466
Retained surplus/(accumulated deficit)	(751)	(2,144)	(3,102)	(3,102)	(3,102)
<b>Total parent entity interest</b>	<b>2,226</b>	<b>833</b>	<b>(125)</b>	<b>(125)</b>	<b>(125)</b>
<b>Total equity</b>	<b>2,226</b>	<b>833</b>	<b>(125)</b>	<b>(125)</b>	<b>(125)</b>

Prepared on Australian Accounting Standards basis.

(a) Equity is the residual interest in assets after the deduction of liabilities.

**Table 3.4: Departmental statement of changes in equity – summary of movement (budget year 2018-19)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2018</b>				
Balance carried forward from previous period	(751)	466	2,511	2,226
Adjustment for changes in accounting policies	–	–	–	–
<b>Adjusted opening balance</b>	<b>(751)</b>	<b>466</b>	<b>2,511</b>	<b>2,226</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	(1,393)	–	–	(1,393)
<b>Total comprehensive income</b>	<b>(1,393)</b>	<b>–</b>	<b>–</b>	<b>(1,393)</b>
Of which:				
Attributable to the Australian Government	(1,393)	–	–	(1,393)
<b>Estimated closing balance as at 30 June 2019</b>	<b>(2,144)</b>	<b>466</b>	<b>2,511</b>	<b>833</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(2,144)</b>	<b>466</b>	<b>2,511</b>	<b>833</b>

Prepared on Australian Accounting Standards basis.

**Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)**

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Receipts from government	14,391	16,709	16,554	16,576	16,653
Sale of goods and rendering of services	8,466	3,890	5,271	3,537	1,687
Interest	179	250	250	250	250
Net GST received	326	150	150	–	–
<b>Total cash received</b>	<b>23,362</b>	<b>20,999</b>	<b>22,225</b>	<b>20,363</b>	<b>18,590</b>
<b>Cash used</b>					
Employees	16,431	17,736	17,548	15,690	15,690
Suppliers	8,921	6,811	5,554	4,470	3,701
<b>Total cash used</b>	<b>25,352</b>	<b>24,547</b>	<b>23,102</b>	<b>20,160</b>	<b>19,391</b>
<b>Net cash from/(used by) operating activities</b>	<b>(1,990)</b>	<b>(3,548)</b>	<b>(877)</b>	<b>203</b>	<b>(801)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, and equipment and intangibles	293	905	326	326	326
<b>Total cash used</b>	<b>293</b>	<b>905</b>	<b>326</b>	<b>326</b>	<b>326</b>
<b>Net cash from/(used by) investing activities</b>	<b>(293)</b>	<b>(905)</b>	<b>(326)</b>	<b>(326)</b>	<b>(326)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(2,283)</b>	<b>(4,453)</b>	<b>(1,203)</b>	<b>(123)</b>	<b>(1,127)</b>
Cash and cash equivalents at the beginning of the reporting period	11,718	9,435	4,982	3,779	3,656
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>9,435</b>	<b>4,982</b>	<b>3,779</b>	<b>3,656</b>	<b>2,529</b>

Prepared on Australian Accounting Standards basis.

**Table 3.6: Departmental capital budget statement (for the period ended 30 June)**

The Commission does not receive capital budget funding.

**Table 3.7: Statement of asset movements (2018-19 budget year)**

	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2018</b>			
Gross book value	2,099	1,376	3,475
Accumulated depreciation/amortisation and impairment	–	(1,071)	(1,071)
<b>Opening net book balance</b>	<b>2,099</b>	<b>305</b>	<b>2,404</b>
<b>CAPITAL ASSET ADDITIONS</b>			
<b>Estimated expenditure on new or replacement assets</b>			
By purchase – appropriation ordinary annual services (a)	401	661	1,062
<b>Total additions</b>	<b>401</b>	<b>661</b>	<b>1,062</b>
<b>Other movements</b>			
Depreciation/amortisation expense	(710)	(166)	(876)
<b>Total other movements</b>	<b>(710)</b>	<b>(166)</b>	<b>(876)</b>
<b>As at 30 June 2019</b>			
Gross book value	2,500	2,037	4,537
Accumulated depreciation/amortisation and impairment	(710)	(1,237)	(1,947)
<b>Closing net book balance</b>	<b>1,790</b>	<b>800</b>	<b>2,590</b>

Prepared on Australian Accounting Standards basis.

(a) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act No. 1 2018-19* and *Bill No. 3 2018-19* for operational expenses.