

AUSTRALIAN HUMAN RIGHTS COMMISSION

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION

The Australian Human Rights 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.

Social justice is a major aim of the Australian Government, and the main focus of the Commission is on the protection and promotion of human rights.

The Commission is responsible for administering the following Acts:

- *Human Rights and Equal Opportunity Commission 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 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 by 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.

1.2 AGENCY RESOURCE STATEMENT

Table 1.1 shows the total resources from all origins. The table summarises how resources will be applied by departmental classification.

Table 1.1: Agency resource statement—Budget estimates for 2009–10 as at Budget, May 2009

	Estimate of prior year amounts available in 2009–10 (\$'000)	+ Proposed at Budget 2009–10 (\$'000)	=	Total estimate 2009–10 (\$'000)	Actual available appropriation 2008–09 (\$'000)
ORDINARY ANNUAL SERVICES					
Departmental					
Prior year departmental appropriation	6,587 ³	–		6,587	–
Departmental appropriation	–	13,711 ¹		13,711	13,550
S 31 relevant agency receipts	–	4,085 ²		4,085	4,085
Total ordinary annual services	6,587	17,796		24,383	17,635
Total net resourcing for agency	6,587	17,796		24,383	17,635

All figures are GST exclusive.

1. Appropriation Bill (No. 1) 2009–10.
2. Section 31 relevant agency receipts—estimate.
3. Estimated adjusted balance carried forward from previous year for annual appropriations.

1.3 BUDGET MEASURES

The Commission does not have any new Budget measures.

1.4 TRANSITION FROM OUTCOMES AND OUTPUTS TO OUTCOMES AND PROGRAMS

From the 2009–10 Budget, all General Government Sector (GGS) entities will be reporting on a program basis. Figure 2 outlines the transition from the 2008–09 Budget year (as at Additional Estimates), which was presented in administered items, outputs and output groups, to the program reporting framework used for the 2009–10 Budget. The table also captures revisions made to the Commission’s outcome statements under the Operation Sunlight Outcome Statements Review.

Figure 2: Transition table

2008–09 Budget year	2009–10 Budget year
Outcome 1: An Australian society in which the human rights of all are respected, protected and promoted	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
Output Group 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	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

Section 2: Outcomes and planned performance

2.1 OUTCOMES AND PERFORMANCE INFORMATION

Government outcomes are the intended results, impacts or consequences of actions by the government on the Australian community. Agencies deliver programs, which are the government actions taken to deliver the stated outcomes. Agencies are required to identify the programs that contribute to government outcomes over the Budget and forward years.

The Commission’s outcome is described below together with its related program, specifying the performance indicators and targets used to assess and monitor the performance of the Commission in achieving government outcomes.

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

Outcome 1 strategy

The main focus of the Commission is 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.

Outcome 1 budgeted expenses and resources

Table 2.1 provides an overview of the total expenses for Outcome 1, by program.

Table 2.1: Budgeted expenses and resources 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	2008–09 Estimated actual expenses (\$'000)	2009–10 Estimated expenses (\$'000)
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		
Departmental expenses		
Ordinary annual services (Appropriation Bill No. 1)	13,550	13,711
Revenues from independent sources (Section 31)	4,100	4,100
Expenses not requiring appropriation in the Budget year ¹	794	794
Total expenses for Outcome 1	18,444	18,605
	2008–09	2009–10
Average staffing level (number)	117	112

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

1. Appropriation receivables drawn from the Official Public Account, resources received free of charge and lease incentives.

Contributions to Outcome 1

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

Program objective

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 coordinates research and educational programs to promote human rights and eliminate discrimination.

Program 1.1 expenses

Expenses are forecast to rise modestly in the forward years consistent with the Commission's current staff certified agreement. Other expenses are anticipated to offset the employee expense increases.

(\$'000)	2008-09 Revised budget	2009-10 Budget	2010-11 Forward year 1	2011-12 Forward year 2	2012-13 Forward year 3
Annual departmental expenses					
Departmental item	17,650	17,811	17,865	17,979	18,080
Expenses not requiring appropriation in the Budget year	794	794	94	94	94
Total program expenses	18,444	18,605	17,959	18,073	18,174

Program 1.1 deliverables

Over the Budget and forward years, and beyond, the Commission will achieve its objective by delivering:

- a complaint handling service for the investigation and resolution of complaints
- educational programs and research to promote and eliminate discrimination
- inquiries into acts or practices that may impinge on human rights or may be discriminatory, and
- monitoring and compliance activities, and reporting on human rights.

Program 1.1 key performance indicators

- Customer/stakeholder survey to rate the effectiveness of major educational and promotional activity.
- Percentage of parties satisfied with the overall investigation and complaint handling process.
- Percentage of complaints finalised within 12 months.
- Percentage of complaints conciliated per annum.
- Extent of contact with government, community and industry groups.

Key performance indicators	2008–09 Revised budget	2009–10 Budget target	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
Customer/stakeholder survey to rate the effectiveness of major educational and promotional activity	80% rate as effective	80% rate as effective	80% rate as effective	80% rate as effective	80% rate as effective
Percentage of parties satisfied with the overall investigation and complaint handling process	80%	80%	80%	80%	80%
Percentage of complaints finalised within 12 months	80%	80%	80%	80%	80%
Percentage of complaints conciliated per annum	30%	30%	30%	30%	30%
Extent of contact with government, community and industry groups	distribute >70,000 publications and >4 million page views (35 million website hits)	distribute >70,000 publications and >35 million website hits	distribute >70,000 publications and >35 million website hits	distribute >70,000 publications and >35 million website hits	distribute >70,000 publications and >4 million page views (35 million website hits)

Section 3: Explanatory tables and budgeted financial statements

Section 3 presents explanatory tables and budgeted financial statements that provide a comprehensive snapshot of agency finances for the Budget year 2009–10. It explains how Budget plans are incorporated into the financial statements and provides further details of special accounts and government Indigenous expenditure.

3.1 EXPLANATORY TABLES

3.1.1 Movement of administered funds between years

The Commission has no administered funds.

3.1.2 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* or under separate enabling legislation. Table 3.1.2 shows that the two accounts used by the Commission currently have a nil balance and there are no estimated transactions to be debited or credited to them during 2009–10.

Table 3.1.2: Estimates of special account cash flows and balances

		Opening balance 2009–10	Receipts 2009–10	Payments 2009–10	Adjustments 2009–10	Closing balance 2009–10
		2008–09	2008–09	2008–09	2008–09	2008–09
	Outcome	(\$'000)	(\$'000)	(\$'000)	(\$'000)	(\$'000)
Other Trust Moneys— s 20 FMA Act (D)	1	—	—	—	—	—
	1	—	—	—	—	—
Services for Other Governments and Non-agency Bodies— s 20 FMA Act (D)	1	—	—	—	—	—
	1	—	—	—	—	—
Total special accounts 2009–10 Budget estimate		—	—	—	—	—
Total special accounts 2008–09 estimate actual		—	—	—	—	—

(D) = Departmental.

FMA Act = *Financial Management and Accountability Act 1997*.

3.1.3 Australian Government Indigenous Expenditure

The Commission's expenditure on Indigenous issues is allocated in accordance with the statutory requirements of the Social Justice Commissioner and community education programs relating to Indigenous issues.

Table 3.1.3: Australian Government Indigenous Expenditure (AGIE)

Outcome	Appropriations				Other (\$'000)	Total (\$'000)	Program
	Bill No. 1 (\$'000)	Bill No. 2 (\$'000)	Special Approp (\$'000)	Total Approp (\$'000)			
Outcome 1							
Departmental 2009–10	1,079	–	–	1,079	50	1,129	1.1
<i>Departmental 2008–09</i>	<i>1,079</i>	<i>–</i>	<i>–</i>	<i>1,079</i>	<i>422</i>	<i>1,501</i>	<i>1.1</i>
Total AGIE 2009–10	1,079	–	–	1,079	50	1,129	
<i>Total AGIE 2008–09</i>	<i>1,079</i>	<i>–</i>	<i>–</i>	<i>1,079</i>	<i>422</i>	<i>1,501</i>	

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Differences in agency resourcing and financial statements

There is no significant difference between the agency resourcing and financial statements.

3.2.2 Analysis of budgeted financial statements

Income statement

The Commission's appropriation under Appropriation Bill No. 1 has increased from a revised 2008–09 estimate of \$13.550m to \$13.711m for 2009–10. This is the net result of cumulative parameter adjustments and application of the efficiency dividend.

The Commission has an approved operating loss of \$0.700m for 2008–09 and 2009–10 arising from the Commission's obligation to meet delayed activities. The delay in delivering these activities has been caused by timing of funding, recruitment and physical capacity constraints. The approved operating deficit will be fully funded through retained earnings and cash reserves held by the Commission.

Other resources available to be used by the Commission in 2009–10 (\$4.100m) are expected to remain stable and reflect existing agreements. The revenues arise primarily from the supply of international human rights technical assistance programs to AusAID and a memorandum of understanding with the Office of the Privacy Commissioner for the provisions of accommodation and corporate services.

Expenditure reflects the current funding levels for the 2009–10 Budget and forward estimates.

Balance sheet

In 2009–10 the Commission has budgeted for internally funded capital expenditure of \$0.300m for the maintenance of information technology infrastructure, existing communication systems and leasehold improvements.

Departmental statement of changes in equity

The departmental statement of changes in equity reflects the approved operating loss of \$0.700m and the associated reduction in retained earnings.

3.2.3 Budgeted financial statements tables

Table 3.2.1: Budgeted departmental comprehensive income statement (for the period ended 30 June)

	Estimated actual 2008–09 (\$'000)	Budget estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
EXPENSES					
Employee benefits	11,081	11,435	11,796	12,171	12,561
Suppliers	6,953	6,760	5,753	5,492	5,203
Depreciation and amortisation	330	330	330	330	330
Write-down and impairment of assets	10	10	10	10	10
Finance costs	20	20	20	20	20
Other	50	50	50	50	50
Total expenses	18,444	18,605	17,959	18,073	18,174
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	4,100	4,100	4,100	4,100	4,100
Other revenue	49	49	49	49	49
Total revenue	4,149	4,149	4,149	4,149	4,149
Gains					
Other gains	45	45	45	45	45
Total gains	45	45	45	45	45
Total own-source income	4,194	4,194	4,194	4,194	4,194
Net cost of (contribution by) services	(14,250)	(14,411)	(13,765)	(13,879)	(13,980)
Appropriation revenue	13,550	13,711	13,765	13,879	13,980
Surplus (deficit) attributable to the Australian Government	(700)	(700)	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)

	Estimated actual 2008–09 (\$'000)	Budget estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
ASSETS					
Financial assets					
Cash and cash equivalents	737	823	1,058	1,347	1,378
Trade and other receivables	6,740	6,040	6,040	6,040	6,040
Total financial assets	7,477	6,863	7,098	7,387	7,418
Non-financial assets					
Infrastructure, plant and equipment	1,698	1,771	1,846	1,743	1,718
Intangibles	67	63	62	62	56
Other	208	166	124	80	80
Total non-financial assets	1,973	2,000	2,032	1,885	1,854
Total assets	9,450	8,863	9,130	9,272	9,272
LIABILITIES					
Interest-bearing liabilities					
Lease incentives	97	48	–	–	–
Total interest-bearing liabilities	97	48	–	–	–
Provisions					
Employees	2,588	2,610	2,784	2,786	2,785
Other	2,330	2,470	2,610	2,750	2,750
Total provisions	4,918	5,080	5,394	5,536	5,535
Payables					
Suppliers	311	311	311	311	311
Other	1,069	1,069	1,069	1,069	1,069
Total payables	1,380	1,380	1,380	1,380	1,380
Total liabilities	6,395	6,508	6,774	6,916	6,915
Net assets	3,055	2,355	2,355	2,355	2,355
EQUITY*					
Parent entity interest					
Contributed equity	1,342	1,342	1,342	1,342	1,342
Reserves	1,094	1,094	1,094	1,094	1,094
Retained surpluses or accumulated deficits	619	(81)	(81)	(81)	(81)
Total parent entity interest	3,055	2,355	2,355	2,355	2,355
Total equity	3,055	2,355	2,355	2,355	2,355
Current assets	7,685	7,029	7,222	7,467	7,498
Non-current assets	1,765	1,834	1,908	1,805	1,774
Current liabilities	4,762	4,888	5,133	5,244	5,354
Non-current liabilities	1,633	1,620	1,641	1,672	1,561

* 'Equity' is the residual interest in assets after deduction of liabilities.

Prepared on Australian Accounting Standards basis.

**Table 3.2.3: Budgeted departmental statement of cash flows
(for the period ended 30 June)**

	Estimated actual 2008–09 (\$'000)	Budget estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Goods and services	4,085	4,085	4,085	4,085	4,085
Appropriations	13,550	13,711	13,765	13,879	13,980
Cash from the Official Public Account	700	700	–	–	–
Net GST received	150	150	150	150	150
Total cash received	18,485	18,646	18,000	18,114	18,215
Cash used					
Employees	10,442	10,766	10,808	11,293	11,573
Suppliers	7,502	7,472	6,633	6,232	6,311
Other	20	22	24	–	–
Total cash used	17,964	18,260	17,465	17,525	17,884
Net cash from (used by) operating activities	521	386	535	589	331
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	250	300	300	300	300
Purchase of intangibles	50	–	–	–	–
Total cash used	300	300	300	300	300
Net cash from (used by) investing activities	(300)	(300)	(300)	(300)	(300)
Net increase (decrease) in cash held	221	86	235	289	31
Cash at beginning of reporting period	511	732	818	1,053	1,342
Cash at end of reporting period	732	818	1,053	1,342	1,373

Prepared on Australian Accounting Standards basis.

**Table 3.2.4: Departmental statement of changes in equity—summary of
movement (Budget year 2009–10)**

	Retained earnings (\$'000)	Asset revaluation reserve (\$'000)	Contributed equity/ capital (\$'000)	Total equity (\$'000)
Opening balance as at 1 July 2009				
Balance carried forward from previous period	619	1,094	1,342	3,055
Income and expenses				
Surplus (deficit) for the period	(700)	–	–	(700)
Total income and expenses	(700)	–	–	(700)
Estimated closing balance as at 30 June 2010	(81)	1,094	1,342	2,355

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement

	Estimated actual 2008–09 (\$'000)	Budget estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
CAPITAL APPROPRIATIONS					
Total capital appropriations	–	–	–	–	–
ACQUISITION OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources ¹	300	300	300	300	300
TOTAL	300	300	300	300	300

Prepared on Australian Accounting Standards basis.

1. Includes annual and prior year appropriations.

Table 3.2.6: Statement of departmental asset movements (2009–10)

	Other infrastructure, plant & equipment (\$'000)	Intangibles (\$'000)	Total (\$'000)
As at 1 July 2009			
Gross book value	1,698	67	1,765
Accumulated depreciation/amortisation	–	–	–
Opening net book balance	1,698	67	1,765
CAPITAL ASSET ADDITIONS			
Estimated expenditure on new or replacement assets			
By purchase or internally developed	300	–	300
Sub-total	300	–	300
Other movements			
Depreciation/amortisation expense	326	4	330
Other	99	–	99
As at 30 June 2010			
Gross book value	2,097	67	2,164
Accumulated depreciation/amortisation	326	4	330
Closing net book balance	1,771	63	1,834

Prepared on Australian Accounting Standards basis.

3.2.4 Notes to the financial statements

Basis of accounting

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

Revenue from government

Amounts appropriated for the Commission's outcome for the year (adjusted for any formal additions and reductions) are recognised as revenue. Appropriations receivable are recognised at their nominal amounts.

Employee expenses and benefits

Employee expenses and benefits consist of salaries, leave entitlements, redundancy expenses and superannuation. Liabilities for services rendered by employees are recognised at the reporting date to the extent that they have not been settled.

Supplier expenses

Supplier expenses consist of ordinary operating costs (accommodation and utilities), administrative costs, consultant and contractor costs and travel expenses.

Assets and liabilities

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

Liabilities are recognised in the Commission's balance sheet when it is probable that the future obligation will be incurred and the amounts of the liabilities can be reliably measured.

Cash and cash equivalents

Cash includes notes and coins held and any deposits held at call with a bank or other financial institution. Cash is recognised at its nominal amount.

Transactions with government as owner

Amounts appropriated that are designated as 'equity injections' for a year are recognised directly into contributed equity.