

AUSTRALIAN HUMAN RIGHTS COMMISSION

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Australian Human Rights Commission (the Commission) is Australia's independent national human rights institution that is charged with promoting and protecting human rights and addressing discrimination.

Its role is to conduct education and awareness-raising about rights and responsibilities, contribute to the prevention of discrimination and human rights breaches within society, and assist in redressing discrimination when it occurs.

The Commission has identified two strategic priorities of tackling violence, harassment and bullying, and building understanding and respect for rights in our community, particularly through encouraging bystander actions.

The Commission is responsible for administering the following Acts:

- *Australian Human Rights 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 agencies, the business community, the non-government sector 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.

1.2 AGENCY RESOURCE STATEMENT

Table 1.1 shows the total resources from all sources. The table summarises how resources will be applied by outcome and by administered and departmental classification.

Table 1.1: Agency resource statement—Budget estimates for 2013–14 as at Budget May 2013

	Estimate of prior year amounts available in 2013–14 \$'000	+	Proposed at Budget 2013–14 \$'000	=	Total estimate 2013–14 \$'000	Actual available appropriation 2012–13 \$'000
ORDINARY ANNUAL SERVICES¹						
Departmental appropriation						
Prior year departmental appropriation ²	5,975		–		5,975	6,034
Departmental appropriation ³	–		18,302		18,302	18,152
Section 31 relevant agency receipts ⁴	–		6,300		6,300	5,990
Total	5,975		24,602		30,577	30,176
Administered expenses						
Outcome 1	–		144		144	143
Total	–		144		144	143
Total ordinary annual services	5,975		24,746		30,721	30,319
SPECIAL ACCOUNTS						
Opening balance	–		–		–	–
Receipts	–		–		–	–
Total special accounts	–		–		–	–
Total net resourcing for agency	5,975		24,746		30,721	30,319

All figures are GST exclusive.

1. Appropriation Bill (No. 1) 2013–14.

2. Estimated adjusted balance carried forward from previous year.

3. Includes an amount of \$0.173m in 2013–14 for the departmental capital budget (see Table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.

4. Section 31 relevant agency receipts—estimate.

1.3 BUDGET MEASURES

Budget measures announced since the 2012–13 Mid-Year Economic and Fiscal Outlook (MYEFO) relating to the Commission are detailed in Budget Paper No. 2 and are summarised in Part 1 of Table 1.2. MYEFO measures not previously reported in a portfolio statement are summarised in Part 2.

Table 1.2: Agency 2013–14 Budget measures

Part 1: Measures announced since the 2012–13 MYEFO

	Program	2012–13 \$'000	2013–14 \$'000	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000
Expense measures						
Attorney-General's Portfolio savings—redirection	1.1					
Departmental expenses		–	(29)	(30)	(30)	(30)
Total expense measures		–	(29)	(30)	(30)	(30)

Prepared on a Government Finance Statistics (fiscal) basis.

Part 2: MYEFO measures not previously reported in a portfolio statement

	Program	2012–13 \$'000	2013–14 \$'000	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000
Expense measures						
Targeted savings—public service efficiencies	1.1					
Departmental expenses		(63)	(93)	(85)	(84)	(21)
Total expense measures		(63)	(93)	(85)	(84)	(21)

Prepared on a Government Finance Statistics (fiscal) basis.

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. Commonwealth programs are the primary vehicle by which government agencies achieve the intended results of their outcome statements. 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 expense statement

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

Table 2.1: Budgeted expenses 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	2012–13 Estimated actual expenses \$'000	2013–14 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		
Administered expenses		
Ordinary annual services (Appropriation Bill No. 1)	143	144
Departmental expenses		
Departmental appropriation ¹	23,959	24,419
Expenses not requiring appropriation in the budget year ²	955	955
Total expenses for Outcome 1	25,057	25,518
	2012–13	2013–14
Average staffing level (number)	134	125

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

1. Departmental appropriation combines 'Ordinary annual services (Appropriation Bill No. 1)' and 'Revenue from independent sources (s 31)'.

2. Expenses not requiring appropriation in the budget year are made up of depreciation and amortisation expenses, audit fees and write-down and impairment of assets.

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 1.1 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					
Total expenses are forecast to rise in 2013–14 and the forward years consistent with the anticipated growth in operating activities.					
	2012–13 Revised budget \$'000	2013–14 Budget \$'000	2014–15 Forward year 1 \$'000	2015–16 Forward year 2 \$'000	2016–17 Forward year 3 \$'000
Annual administered expenses					
Administered item	143	144	146	146	149
Annual departmental expenses					
Departmental item	23,959	24,419	23,283	23,270	23,467
Expenses not requiring appropriation in the budget year ¹	955	955	945	945	945
Total program expenses	25,057	25,518	24,374	24,361	24,561

1. Expenses not requiring appropriation in the budget year are made up of depreciation and amortisation expenses, audit fees and write-down and impairment of assets.

Program 1.1 deliverables
Over the budget and forward years, and beyond, the Commission will achieve its objective by delivering:
<ul style="list-style-type: none"> • 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					
Key performance indicators	2012–13 Revised budget	2013–14 Budget	2014–15 Forward year 1	2015–16 Forward year 2	2016–17 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 >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 >35 million website hits

Section 3: Explanatory tables and budgeted financial statements

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of agency finances for the 2013–14 budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and program expenses, special accounts and government Indigenous expenditure.

3.1 EXPLANATORY TABLES

3.1.1 Movement of administered funds between years

The Commission has not moved any administered funds between years.

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 the expected additions (receipts) and reductions (payments) for each account used by the Commission.

Table 3.1.2: Estimates of special account flows and balances

		Opening balance 2013–14	Receipts 2013–14	Payments 2013–14	Adjustments 2013–14	Closing balance 2013–14
		2012–13	2012–13	2012–13	2012–13	2012–13
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Services for Other Entities and Trust Moneys—	1	–	–	–	–	–
FMA Act s 20 (D)	1	–	–	–	–	–
Total special accounts 2013–14 Budget estimate		–	–	–	–	–
<i>Total special accounts 2012–13 estimated actual</i>		–	–	–	–	–

(D) = Departmental.

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)

	Appropriations						Program
	Bill No. 1	Bill No. 2	Special approp	Total approp	Other	Total	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	
Outcome 1							
Departmental 2013–14	902	–	–	902	–	902	1.1
<i>Departmental 2012–13</i>	895	–	–	895	–	895	1.1
Total AGIE 2013–14	902	–	–	902	–	902	
<i>Total AGIE 2012–13</i>	895	–	–	895	–	895	

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Differences in agency resourcing and financial statements

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

3.2.2 Analysis of budgeted financial statements

Departmental

Income statement

In 2013–14 income is budgeted at \$24.479m. This is a net increase of \$0.460m over the 2012–13 estimated actual of \$24.019m. The increase in revenue arises primarily from adjusted projections in own-source income, partially offsetting net reductions in appropriation funding.

The Commission's appropriation under Appropriation Bill (No. 1) 2013–14 has increased from a revised 2012–13 estimate of \$17.979m to \$18.129m for 2013–14. This is the net result of cumulative parameter adjustments, the application of the efficiency dividend and targeted and additional one-off savings measures.

Own-source revenue funding arising from service fees and direct cost recoveries is projected to be \$6.300m in 2013–14. The revenues arise primarily from the supply of international human rights technical assistance programs to AusAID and for accommodation and shared services under a memorandum of understanding with the Office of the Australian Information Commissioner. The 2013–14 period also includes projected cost recoveries from the final phase of the review into gender equality in the Australian Defence Force.

The expenditure reflects the anticipated costs from delivering the appropriated and fee-for-service activities identified above for the 2013–14 Budget and forward estimates. The projected operating loss reflects the depreciation and amortisation expenses which ceased to be funded through appropriation revenue from 2010–11.

Balance sheet

In 2013–14 the Commission will receive total departmental capital budget funding of \$0.173m to assist in the purchase and replacement of end-of-life assets and equipment.

Statement of changes in equity

The departmental statement of changes in equity reflects the movements in capital contributions and repayments to government as entity owners.

Administered

Schedule of budgeted income and expenses

The Commission's estimated administered expense for 2013–14 is \$0.144m for the National Anti-Racism Partnership and Strategy.

3.2.3 Budgeted financial statements tables

Departmental

Table 3.2.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	Estimated actual 2012–13 \$'000	Budget estimate 2013–14 \$'000	Forward estimate 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000
EXPENSES					
Employee benefits	16,186	15,909	15,996	16,295	16,517
Supplier expenses	7,823	8,560	7,337	7,025	7,000
Depreciation and amortisation	895	895	895	895	895
Write-down and impairment of assets	10	10	–	–	–
Total expenses	24,914	25,374	24,228	24,215	24,412
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	5,090	5,400	4,200	4,200	4,200
Rental income	900	900	900	900	900
Total own-source revenue	5,990	6,300	5,100	5,100	5,100
Gains					
Other	50	50	50	50	50
Total gains	50	50	50	50	50
Total own-source income	6,040	6,350	5,150	5,150	5,150
Net cost of (contribution by) services	18,874	19,024	19,078	19,065	19,262
Revenue from government	17,979	18,129	18,183	18,170	18,367
Surplus (deficit) attributable to the Australian Government	(895)	(895)	(895)	(895)	(895)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	–	–	–	–	–
Total other comprehensive income	–	–	–	–	–
Total comprehensive income (loss)	(895)	(895)	(895)	(895)	(895)
Total comprehensive income (loss) attributable to the Australian Government	(895)	(895)	(895)	(895)	(895)
Note: Impact of net cash appropriation arrangements					
	2012–13 \$'000	2013–14 \$'000	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000
Total comprehensive income (loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	–	–	–	–	–
Less depreciation/amortisation expenses previously funded through revenue appropriations	895	895	895	895	895
Total comprehensive income (loss) as per the statement of comprehensive income	(895)	(895)	(895)	(895)	(895)

Prepared on Australian Accounting Standards basis.

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

	Estimated actual 2012–13 \$'000	Budget estimate 2013–14 \$'000	Forward estimate 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	975	975	975	975	975
Trade and other receivables	6,606	6,125	5,625	5,625	5,625
Total financial assets	7,581	7,100	6,600	6,600	6,600
Non-financial assets					
Property, plant and equipment	4,184	3,948	3,867	3,272	2,528
Intangibles	795	610	425	240	55
Other non-financial assets	75	75	75	75	75
Total non-financial assets	5,054	4,633	4,367	3,587	2,658
Total assets	12,635	11,733	10,967	10,187	9,258
LIABILITIES					
Payables					
Suppliers	1,222	1,533	1,789	1,952	2,018
Other payables	246	246	246	246	246
Total payables	1,468	1,779	2,035	2,198	2,264
Interest-bearing liabilities					
Lease incentives	4,526	3,960	3,394	2,828	2,262
Total interest-bearing liabilities	4,526	3,960	3,394	2,828	2,262
Provisions					
Employee provisions	3,496	3,571	3,699	3,904	4,052
Other provisions	2,985	2,985	2,985	2,985	2,985
Total provisions	6,481	6,556	6,684	6,889	7,037
Total liabilities	12,475	12,295	12,113	11,915	11,563
Net assets	160	(562)	(1,146)	(1,728)	(2,305)
EQUITY					
Parent entity interest					
Contributed equity	1,961	2,134	2,445	2,758	3,076
Retained surplus (accumulated deficit)	(1,801)	(2,696)	(3,591)	(4,486)	(5,381)
Total parent entity interest	160	(562)	(1,146)	(1,728)	(2,305)
Total equity	160	(562)	(1,146)	(1,728)	(2,305)

Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental statement of changes in equity—summary of movement (budget year 2013–14)

	Retained earnings \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2013			
Balance carried forward from previous period	(1,801)	1,961	160
Adjustment for changes in accounting policies	–	–	–
Adjusted opening balance	(1,801)	1,961	160
Comprehensive income			
Surplus (deficit) for the period	(895)	–	(895)
Total comprehensive income	(895)	–	(895)
Transactions with owners			
Contributions by owners			
Departmental capital budget	–	173	173
Sub-total transactions with owners	–	173	173
Estimated closing balance as at 30 June 2014	(2,696)	2,134	–
Closing balance attributable to the			
Australian Government	(2,696)	2,134	(562)

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	Estimated actual 2012–13 \$'000	Budget estimate 2013–14 \$'000	Forward estimate 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	17,979	18,129	18,183	18,170	18,367
Sale of goods and rendering of services	5,990	6,300	5,100	5,100	5,100
Net GST received	150	150	150	150	–
Section 31 receipts transferred from Official Public Account	7,181	5,000	4,500	4,500	4,500
Total cash received	31,300	29,579	27,933	27,920	27,967
Cash used					
Employees	15,884	16,122	16,363	16,608	16,857
Suppliers	8,622	8,357	6,470	6,212	6,010
Section 31 receipts transferred to Official Public Account	7,500	5,100	5,100	5,100	5,100
Total cash used	32,006	29,579	27,933	27,920	27,967
Net cash from (used by) operating activities	(706)	–	–	–	–
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	173	173	311	313	318
Total cash used	173	173	311	313	318
Net cash from (used by) investing activities	(173)	(173)	(311)	(313)	(318)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	173	173	311	313	318
Total cash received	173	173	311	313	318
Net cash from (used by) financing activities	173	173	311	313	318
Net increase (decrease) in cash held	(706)	–	–	–	–
Cash and cash equivalents at the beginning of the reporting period	1,681	975	975	975	975
Cash and cash equivalents at the end of the reporting period	975	975	975	975	975

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement

	Estimated actual 2012–13 \$'000	Budget estimate 2013–14 \$'000	Forward estimate 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budgets—Bill 1 (DCB)	173	173	311	313	318
Total new capital appropriations	173	173	311	313	318
Provided for:					
Purchase of non-financial assets	173	173	311	313	318
Total items	173	173	311	313	318
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation—DCB ¹	173	173	311	313	318
Total	173	173	311	313	318
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	173	173	311	313	318
Total cash used to acquire assets	173	173	311	313	318

Prepared on Australian Accounting Standards basis.

DCB = departmental capital budget.

1. Does not include annual finance lease costs. Includes purchases from current and previous years' departmental capital budgets.

Table 3.2.6: Statement of asset movements (2013–14)

	Property, plant & equipment \$'000	Computer software & intangibles \$'000	Total \$'000
As at 1 July 2013			
Gross book value	5,655	1,023	6,678
Accumulated depreciation/amortisation and impairment	(1,471)	(228)	(1,699)
Opening net book balance	4,184	795	4,979
CAPITAL ASSET ADDITIONS			
Estimated expenditure on new or replacement assets			
By purchase—appropriation ordinary annual services ¹	173	–	173
Total additions	173	–	173
Other movements			
Depreciation/amortisation expense	(710)	(185)	(895)
Other	301	–	301
Total other movements	(409)	(185)	(594)
As at 30 June 2014			
Gross book value	6,129	1,023	7,152
Accumulated depreciation/amortisation and impairment	(2,181)	(413)	(2,594)
Closing net book balance	3,948	610	4,558

1. 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2013–14 for depreciation and amortisation expenses, departmental capital budgets or other operational expenses.

Administered

Table 3.2.7: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)

	Estimated actual 2012–13 \$'000	Budget estimate 2013–14 \$'000	Forward estimate 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Supplier expenses	143	144	146	146	149
Total expenses administered on behalf of government	143	144	146	146	149
LESS:					
OWN-SOURCE INCOME					
Total own-source income administered on behalf of government	–	–	–	–	–
Net cost of (contribution by) services	143	144	146	146	149
Surplus (deficit)	(143)	(144)	(146)	(146)	(149)
Total comprehensive income (loss)	(143)	(144)	(146)	(146)	(149)

Prepared on Australian Accounting Standards basis.

Table 3.2.8: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)

The Commission has no assets or liabilities administered on behalf of government.

Table 3.2.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	Estimated actual 2012–13 \$'000	Budget estimate 2013–14 \$'000	Forward estimate 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000
OPERATING ACTIVITIES					
Cash used					
Suppliers	143	144	146	146	149
Total cash used	143	144	146	146	149
Net cash from (used by) operating activities	(143)	(144)	(146)	(146)	(149)
Net increase (decrease) in cash held	(143)	(144)	(146)	(146)	(149)
Cash and cash equivalents at the beginning of the reporting period	–	–	–	–	–
Cash from Official Public Account for:					
– Appropriations	143	144	146	146	149
Cash and cash equivalents at the end of the reporting period	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

3.2.4 Notes to the financial statements

Basis of accounting

The budgeted financial statements have been prepared on an accrual accounting basis, having regard to Statements of Accounting Concepts, and in accordance with the Finance Minister's Orders, Australian Accounting Standards and other authoritative pronouncements of the Australian Accounting Standards Board.

Departmental

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 contract 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 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 the government as owner

Amounts appropriated which are designated as 'equity injections' for a year are recognised directly in contributed equity.

Administered

Supplier expenses

Supplier expenses consist primarily of program expenditure for the National Anti-Racism Partnership and Strategy.