

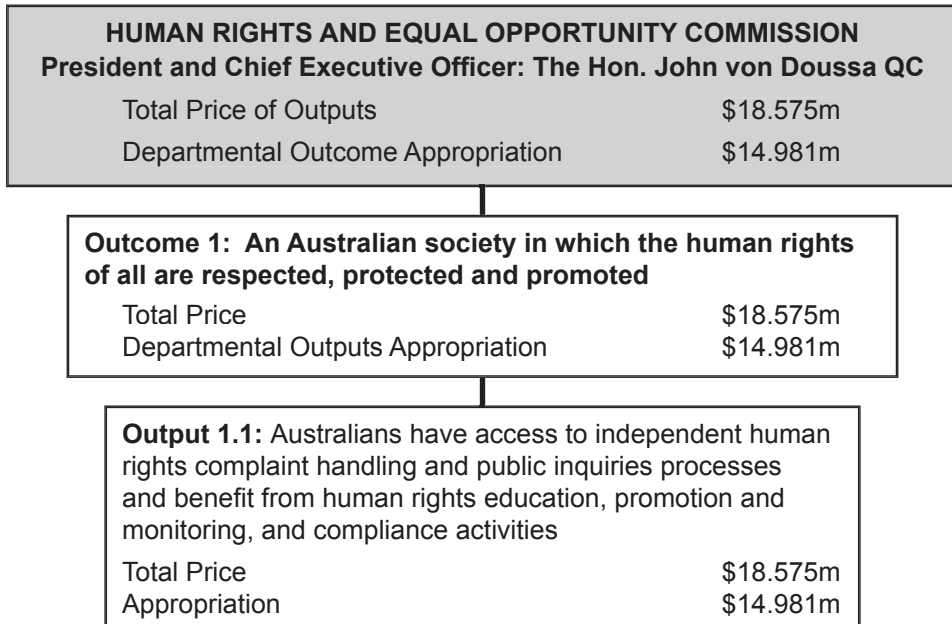
HUMAN RIGHTS AND EQUAL OPPORTUNITY COMMISSION

Section 1: Agency overview and resources; variations and measures

OVERVIEW

There are no changes to the role, mission, or outcome and output structure of the Human Rights and Equal Opportunity Commission (the Commission) as a result of additional estimates.

Figure 2: Outcome and output structure for Human Rights and Equal Opportunity Commission



ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

The Commission's revised budget and forward estimates have been adjusted to implement the election commitment savings measure of a one-off increase in the efficiency dividend of 2% commencing in 2007–08.

The Commission's appropriation revenue has been decreased by a total of \$5.867m as a result of the savings identified under the new measure 'Workplace Relations reform—additional resourcing for the Human Rights and Equal Opportunity Commission'.

Table 1.2: Additional estimates and variations to outcomes—measures

	2007–08 (\$'000)	2008–09 (\$'000)	2009–10 (\$'000)	2010–11 (\$'000)
Outcome 1				
Decrease in estimates (departmental)				
Workplace Relations reform—additional resourcing for the Human Rights and Equal Opportunity Commission	(450)	(1,787)	(1,806)	(1,824)
Election commitment savings: 2% efficiency dividend	(69)	(276)	(279)	(282)
Total changes in departmental appropriation	(519)	(2,063)	(2,085)	(2,106)

MEASURES—AGENCY SUMMARY

Table 1.4: Summary of measures since the 2007–08 Budget

Measure	Outcome	Output groups affected	Appropriations 2007–08 (\$'000)			Appropriations 2008–09 (\$'000)			Appropriations 2009–10 (\$'000)			Appropriations 2010–11 (\$'000)		
			Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total
EXPENSE MEASURES														
Election commitment savings: 2% efficiency dividend	1	1.1	–	(69)	(69)	–	(276)	(276)	–	(279)	(279)	–	(282)	(282)
Workplace Relations reform—additional resourcing for the Human Rights and Equal Opportunity Commission	1	1.1	–	(450)	(450)	–	(1,787)	(1,787)	–	(1,806)	(1,806)	–	(1,824)	(1,824)
Total expense measures			–	(519)	(519)	–	(2,063)	(2,063)	–	(2,085)	(2,085)	–	(2,106)	(2,106)
Total of all measures			–	(519)	(519)	–	(2,063)	(2,063)	–	(2,085)	(2,085)	–	(2,106)	(2,106)

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.5: Appropriation Bill (No. 3) 2007–08

	2006–07 Available (\$'000)	2007–08 Budget (\$'000)	2007–08 Revised (\$'000)	Additional estimates (\$'000)	Reduced estimates (\$'000)
DEPARTMENTAL OUTPUTS					
Outcome 1					
An Australian society in which the human rights of all are respected, protected and promoted	14,820	15,500	14,981	–	(519)
Total Human Rights and Equal Opportunity Commission	14,820	15,500	14,981	–	(519)

Table 1.6: Appropriation Bill (No. 4) 2007–08

	2006–07 Available (\$'000)	2007–08 Budget (\$'000)	2007–08 Revised (\$'000)	Additional estimates (\$'000)	Reduced estimates (\$'000)
Non-operating					
Equity injections					
<i>Workplace Relations reform—additional resourcing for the Human Rights and Equal Opportunity Commission</i>	–	111	–	–	–
Total non-operating	–	111	–	–	–
Total Human Rights and Equal Opportunity Commission	–	111	–	–	–

Section 2: Revisions to agency outcomes

OUTCOMES, ADMINISTERED ITEMS AND OUTPUTS

Figure 2 displays the outcome statements and output group for the Commission.

There are no changes to the outcome and output structure as a result of additional estimates.

Apart from price as shown in Figure 2 there have been no changes to performance information.

The Commission has no administered items.

Section 3: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

Budgeted departmental income statement

Revenues have decreased by \$0.519m in 2007–08 due to a \$0.69m decrease from the election commitment savings of a 2% efficiency dividend and \$0.450m decrease from the new measure ‘Workplace Relations reform – additional resourcing for the Human Rights and Equal Opportunity Commission’.

Total expenses have decreased in line with the decreased revenue.

Budgeted departmental balance sheet

The difference between the previously published estimates and the revised estimates is a result of the inclusion of the 2006–07 actual results.

Some revised estimates have been made to the budgeted departmental balance sheet based upon reviewed forecasts.

Budgeted departmental statement of cash flows

The budgeted departmental statement of cash flows reflects the revised estimates made in the budgeted departmental income statement and budgeted departmental balance sheet.

Departmental statement of changes in equity—summary of movement

The departmental statement of changes in equity reflects revised estimates in the budgeted departmental income statement and budgeted departmental balance sheet.

Departmental capital budget statement

The departmental capital budget statement has been reviewed.

Departmental property, plant, equipment and intangibles—summary of movement

The departmental property, plant and equipment and intangibles – summary of movement reflects the revised estimates in the budgeted departmental balance sheet.

BUDGETED FINANCIAL STATEMENTS TABLES

Table 3.1: Budgeted departmental income statement (for the period ended 30 June)

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
INCOME					
Revenue					
Revenue from Government	14,820	14,981	13,546	13,689	13,817
Goods and services	4,327	3,500	3,500	3,500	3,500
Other	93	94	94	94	94
Total revenue	19,240	18,575	17,140	17,283	17,411
Total income	19,240	18,575	17,140	17,283	17,411
EXPENSES					
Employees	9,488	9,896	10,079	10,378	10,793
Suppliers	8,513	8,161	6,543	6,387	6,100
Depreciation and amortisation	458	450	450	450	450
Finance costs	15	18	18	18	18
Write-down and impairment of assets	71	50	50	50	50
Total expenses	18,545	18,575	17,140	17,283	17,411
Operating result	695	–	–	–	–
Net surplus or (deficit) attributable to the Australian Government	695	–	–	–	–

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
ASSETS					
Financial assets					
Cash and cash equivalents	1,282	706	919	1,132	1,319
Receivables	5,860	4,800	4,800	4,800	4,800
Total financial assets	7,142	5,506	5,719	5,932	6,119
Non-financial assets					
Infrastructure, plant and equipment	2,362	2,270	2,117	1,965	1,814
Intangibles	9	12	15	17	18
Other non-financial assets	365	350	350	350	350
Total non-financial assets	2,736	2,632	2,482	2,332	2,182
Total assets	9,878	8,138	8,201	8,264	8,301
LIABILITIES					
Payables					
Suppliers	241	250	250	250	250
Other payables	424	120	120	120	120
Total payables	665	370	370	370	370
Interest-bearing liabilities					
Lease incentives	194	145	96	47	–
Total interest-bearing liabilities	194	145	96	47	–
Provisions					
Employees	1,878	1,892	2,104	2,216	2,300
Other provisions	2,722	1,200	1,100	1,100	1,100
Total provisions	4,600	3,092	3,204	3,316	3,400
Total liabilities	5,459	3,607	3,670	3,733	3,770
EQUITY					
Parent entity interest					
Contributed equity	1,231	1,342	1,342	1,342	1,342
Reserves	1,763	1,763	1,763	1,763	1,763
Retained surpluses or accumulated deficits	1,426	1,426	1,426	1,426	1,426
Total equity	4,420	4,531	4,531	4,531	4,531
Current assets	7,295	5,856	6,069	6,282	6,469
Non-current assets	2,583	2,282	2,132	1,982	1,832
Current liabilities	3,856	2,065	2,282	2,439	2,594
Non-current liabilities	1,603	1,542	1,388	1,294	1,176

Table 3.3: Budgeted departmental statement of cash flows (for the period ended 30 June)

	Actual 2006-07 (\$'000)	Revised budget 2007-08 (\$'000)	Forward estimate 2008-09 (\$'000)	Forward estimate 2009-10 (\$'000)	Forward estimate 2010-11 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Goods and services	5,780	2,440	2,440	2,440	2,440
Appropriations	14,820	14,981	13,546	13,689	13,817
Net GST received	136	150	150	150	150
Total cash received	20,736	17,571	16,136	16,279	16,407
Cash used					
Employees	9,346	9,810	9,866	10,266	10,709
Suppliers	7,842	8,037	5,757	5,500	5,211
Total cash used	17,188	17,847	15,623	15,766	15,920
Net cash from or (used by) operating activities	3,548	(276)	513	513	487
INVESTING ACTIVITIES					
Cash received					
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	562	405	294	294	294
Purchase of intangibles	-	6	6	6	6
Total cash used	562	411	300	300	300
Net cash from or (used by) investing activities	(562)	(411)	(300)	(300)	(300)
FINANCING ACTIVITIES					
Cash received					
Appropriations—contributed equity	132	111	-	-	-
Total cash received	132	111	-	-	-
Cash used					
Other cash used	2,750	-	-	-	-
Total cash used	2,750	-	-	-	-
Net cash from or (used by) financing activities	(2,618)	111	-	-	-
Net increase or (decrease) in cash held	368	(576)	213	213	187
Cash at the beginning of the reporting period	914	1,282	706	919	1,132
Cash at the end of the reporting period	1,282	706	919	1,132	1,319

Table 3.4: Departmental statement of changes in equity—summary of movement (Budget year 2007–08)

	Accumulated results (\$'000)	Asset revaluation reserve (\$'000)	Contributed equity/ capital (\$'000)	Total equity (\$'000)
Opening balance as at 1 July 2007				
Balance carried forward from previous period	1,426	1,763	1,231	4,420
Income and expenses				
Net operating result	–	–	–	–
Total income and expenses	–	–	–	–
Transactions with owners				
<i>Contribution by owners</i>				
Appropriation (equity injection)	–	–	111	111
Sub-total transactions with owners	–	–	111	111
Estimated closing balance as at 30 June 2008	1,426	1,763	1,342	4,531

Table 3.5: Departmental capital budget statement

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
CAPITAL APPROPRIATIONS					
Total equity injections	132	111	–	–	–
Total capital appropriations	132	111	–	–	–
Represented by					
Purchase of non-financial assets	132	111	–	–	–
Total represented by	132	111	–	–	–
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	132	111	–	–	–
Funded internally by departmental resources	430	300	300	300	300
Total	562	411	300	300	300

Table 3.6: Departmental property, plant, equipment and intangibles—summary of movement (Budget year 2007–08)

	Other infrastructure plant and equipment (\$'000)	Computer software (\$'000)	Total (\$'000)
As at 1 July 2007			
Gross book value	2,362	421	2,783
Accumulated depreciation	–	(412)	(412)
Opening net book value	2,362	9	2,371
Additions			
<i>By purchase</i>	405	6	411
Depreciation/amortisation expense	(447)	3	(450)
Impairments recognised in operating result	(50)	–	(50)
As at 30 June 2008			
Gross book value	2,717	427	3,144
Accumulated depreciation	(447)	(415)	(862)
Estimated closing net book value	2,270	12	2,282

NOTES TO THE FINANCIAL STATEMENTS

Basis of accounting

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

Revenue from Government

Amounts appropriated are recognised as revenue, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned. Appropriations receivable are recognised at their nominal amounts.

Employee expenses

Employee expenses consist of salaries, leave entitlements, redundancy expenses, superannuation and non-salary benefits.

Supplier expenses

Supplier expenses consist of administrative costs, consultants' fees, travel expenses and property operating expenses.

Cash

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.

Assets

Assets are made up of cash, receivables, leasehold improvements, and plant and equipment. All assets are held at fair value.

Liabilities

Liabilities are made up of employee salary and leave entitlement, property lease make-good provisions and amounts owed to creditors.

