

Office of the Australian Information Commissioner

Section 1: Entity overview and resources

1.1 Strategic direction statement

The strategic direction statement for the Office of the Australian Information Commissioner (OAIC) can be found on page 285 of the 2021-22 Attorney-General's Portfolio Budget Statements. There has been no change to the OAIC's strategic direction as a result of Additional Estimates.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the Office of the Australian Information Commissioner at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2021-22 budget year, including variations through Appropriation Bills (No. 3 and No. 4).

Table 1.1: Entity resource statement — Additional Estimates for 2021-22 as at February 2022

	Actual available appropriation 2020-21 \$'000	Estimate as at Budget 2021-22 \$'000	Proposed Additional Estimates 2021-22 \$'000	Total estimate at Additional Estimates 2021-22 \$'000
Departmental				
Annual appropriations — ordinary annual services (a)				
Prior year appropriations available	250	2,664	-	2,664
Departmental appropriation	20,948	25,283	1,447	26,730
s74 External Revenue (b)	2,423	150	-	150
Annual appropriations — other services — non-operating (c)				
Prior year appropriations available	122	390	-	390
Equity injection	-	-	550	550
Total departmental annual appropriations	23,743	28,487	1,997	30,484
Total departmental resourcing	23,743	28,487	1,997	30,484
Total resourcing for entity	23,743	28,487	1,997	30,484
			Actual 2020-21	2021-22
Average staffing level (number)			120	147

Prepared on a resourcing (appropriations available) basis.

All figures shown above are GST exclusive and may not match figures in the cash flow statement.

(a) *Appropriation Act (No. 1) 2021-22* and *Appropriation Bill (No. 3) 2021-22*.

(b) Estimated external revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

(c) *Appropriation Act (No. 2) 2021-22* and *Appropriation Bill (No. 4) 2021-22*.

1.3 Entity measures

Table 1.2 summarises new government measures taken since the 2021-22 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2021-22 measures since Budget

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Payment measures					
Australian Federal Privacy and Freedom of Information Regulator — additional funding	1.1				
Departmental payment (a)		1,997	-	-	-
Digital Economy Strategy — additional funding	1.1				
Departmental payment (b)		-	912	-	-
Total payment measures		1,997	912	-	-

Prepared on a Government Financial Statistics (Underlying Cash) basis.

(a) The Additional Estimates funding enables transition of ICT shared service providers.

(b) Expansion of Digital Identity; the full measure description and package details appear in the 2021-22 Mid-Year Economic and Fiscal Outlook under Cross Portfolio.

Note: Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

1.4 Additional estimates, resourcing and variations to outcomes

Table 1.3 details the additional estimates resulting from new measures and other variations since the 2021-22 Budget in Appropriation Bills (No. 3 and No. 4).

Table 1.3: Additional estimates and other variations to outcomes since 2021-22 Budget

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 1					
DEPARTMENTAL					
Annual appropriations					
Australian Federal Privacy and Freedom of Information Regulator — additional funding	1.1	1,997	-	-	-
Digital Economy Strategy — additional funding	1.1	-	912	-	-
Changes in parameters					
Net change		-	17	42	98
Total net impact on appropriations for Outcome 1		1,997	929	42	98

Prepared on a resourcing (appropriations available) basis.

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the Office of the Australian Information Commissioner through Appropriation Bills (No. 3 and No. 4).

Table 1.4: Appropriation Bill (No. 3) 2021-22

	2020-21 Available \$'000	2021-22 Budget \$'000	2021-22 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENTAL					
Outcome 1					
Provision of public access to Commonwealth Government information, protection of individuals' personal information, and performance of information commissioner, freedom of information and privacy functions.	20,948	25,283	26,730	1,447	-
Total departmental	20,948	25,283	26,730	1,447	-

Note: 2020-21 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Table 1.5: Appropriation Bill (No. 4) 2021-22

	2020-21 Available \$'000	2021-22 Budget \$'000	2021-22 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections					
Australian Federal Privacy and Freedom of Information Regulator — additional funding	-	-	550	550	-
Total non-operating	-	-	550	550	-

Note: 2020-21 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

Budgeted expenses for Outcome 1

Outcome 1: Provision of public access to Commonwealth Government information, protection of individuals' personal information, and performance of information commissioner, freedom of information and privacy functions.

Table 2.1.1 shows how much the Office of the Australian Information Commissioner intends to spend (on an accrual basis) on achieving Outcome 1, broken down by program and departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2020-21 Actual expenses \$'000	2021-22 Revised estimated expenses \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 1.1: Complaint handling, compliance and monitoring, and education and promotion.					
DEPARTMENTAL EXPENSES					
Departmental appropriation	22,373	26,730	18,443	14,216	14,326
s74 External Revenue (a)	3,125	223	33	-	-
Expenses not requiring appropriation in the budget year (b)	941	322	322	466	424
Departmental total	26,439	27,275	18,798	14,682	14,750
Total expenses for program 1.1	26,439	27,275	18,798	14,682	14,750
Total expenses for Outcome 1	26,439	27,275	18,798	14,682	14,750

	2020-21	2021-22
Average staffing level (number)	120	147

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the *Public Governance, Performance and Accountability Act 2013*.

(b) Expenses not requiring appropriation in the budget year are made up of depreciation/amortisation expenses and audit fees.

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

Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Performance measure for Outcome 1

There are no changes to the performance measure for Outcome 1 as set out in the 2021-22 Portfolio Budget Statements.

Section 3: Budgeted financial statements

3.1 Special account flows

Estimates of special account flows

The OAIC has no special accounts.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

The OAIC's financial statements have been updated since the 2021-22 Portfolio Budget Statements:

- To include actual financial results for 2020-21
- To include new measures
- Indexation changes.

3.2.2 Budgeted financial statements

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES					
Employee benefits	16,982	17,999	13,423	9,995	10,426
Suppliers	6,798	8,032	4,136	3,299	2,941
Depreciation and amortisation	2,650	1,224	1,224	1,377	1,377
Finance costs	9	20	15	11	6
Total expenses	26,439	27,275	18,798	14,682	14,750
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	2,323	150	-	-	-
Other revenue	36	-	-	-	-
Total own-source revenue	2,359	150	-	-	-
Gains					
Other	4	33	33	33	33
Total gains	4	33	33	33	33
Total own-source income	2,363	183	33	33	33
Net cost of/(contribution by) services	(24,076)	(27,092)	(18,765)	(14,649)	(14,717)
Revenue from government	20,948	26,730	18,443	14,216	14,326
Surplus/(deficit) attributable to the Australian Government	(3,128)	(362)	(322)	(433)	(391)
Total comprehensive income/(loss) attributable to the Australian Government	(3,128)	(362)	(322)	(433)	(391)

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**Note: Impact of net cash appropriation arrangements**

	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Total comprehensive income/(loss) as per statement of comprehensive income	(3,128)	(362)	(322)	(433)	(391)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	901	289	289	442	442
plus: depreciation/amortisation expenses for ROU assets (b)	1,749	935	935	935	935
less: lease principal repayments (b)	1,796	862	902	944	986
Net cash operating surplus/(deficit)	(2,274)	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the government introduced the net cash appropriation arrangement that provided non-corporate Commonwealth entities with a separate departmental capital budget (DCB) under *Appropriation Act (No. 1)* or Bill (No. 3). This replaced revenue appropriations provided under *Appropriation Act (No. 1)* or Bill (No. 3) used for depreciation/amortisation expenses. For information regarding DCB, refer to Table 3.6: Departmental capital budget statement.
- (b) Applies to leases under AASB 16 Leases.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,839	1,449	1,430	1,411	1,392
Trade and other receivables	2,998	2,979	2,979	2,979	2,979
Total financial assets	4,837	4,428	4,409	4,390	4,371
Non-financial assets					
Land and buildings	4,440	3,505	2,570	1,635	700
Property, plant and equipment	1,545	2,388	2,248	1,978	1,708
Intangibles	621	448	448	295	142
Other non-financial assets	172	173	173	173	173
Total non-financial assets	6,778	6,514	5,439	4,081	2,723
Total assets	11,615	10,942	9,848	8,471	7,094
LIABILITIES					
Payables					
Suppliers	1,351	1,351	1,351	1,351	1,351
Other payables	926	922	920	863	863
Total payables	2,277	2,273	2,214	2,214	2,214
Interest-bearing liabilities					
Leases	4,456	3,597	2,695	1,751	765
Total interest-bearing liabilities	4,456	3,597	2,695	1,751	765
Provisions					
Employee provisions	3,412	3,414	3,414	3,414	3,414
Total provisions	3,412	3,414	3,414	3,414	3,414
Total liabilities	10,145	9,284	8,323	7,379	6,393
Net assets	1,470	1,658	1,525	1,092	701
EQUITY (a)					
Parent entity interest					
Contributed equity	4,873	5,423	5,553	5,553	5,553
Reserves	506	506	508	508	508
Retained surplus/(accumulated deficit)	(3,909)	(4,271)	(4,593)	(4,969)	(5,360)
Total parent entity interest	1,470	1,658	1,468	1,092	701
Total equity	1,470	1,658	1,468	1,092	701

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 2021-22)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2021				
Balance carried forward from previous period	(3,909)	506	4,873	1,470
Adjusted opening balance	(3,909)	506	4,873	1,470
Comprehensive income				
Other comprehensive income				-
Surplus/(deficit) for the period	(362)	-	-	(362)
Total comprehensive income	(362)	-	-	(362)
Contributions by owners				
Equity injection — appropriation	-	-	550	550
Sub-total transactions with owners	-	-	550	550
Estimated closing balance as at 30 June 2022	(4,271)	506	5,423	1,658
Closing balance attributable to the Australian Government	(4,271)	506	5,423	1,658

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	24,073	26,749	18,443	14,216	14,326
Sale of goods and rendering of services	1,949	150	-	-	-
Net GST received	849	250	250	250	250
Total cash received	26,871	27,149	18,693	14,466	14,576
Cash used					
Employees	16,466	17,999	13,423	9,995	10,426
Suppliers	7,428	7,999	4,103	3,266	2,908
Net GST paid	-	250	250	250	250
Interest payments on lease liability	9	20	15	11	6
s74 External Revenue transferred to the OPA	2,423	-	-	-	-
Total cash used	26,326	26,268	17,791	13,522	13,590
Net cash from/(used by) operating activities	545	881	902	944	986
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	500	959	149	19	19
Total cash used	500	959	149	19	19
Net cash from/(used by) investing activities	(500)	(959)	(149)	(19)	(19)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	550	130	-	-
Total cash received	-	550	130	-	-
Cash used					
Principal payments on lease liability	1,796	862	902	944	986
Total cash used	1,796	862	902	944	986
Net cash from/(used by) financing activities	(1,796)	(312)	(772)	(944)	(986)
Net increase/(decrease) in cash held	(1,751)	(390)	(19)	(19)	(19)
Cash and cash equivalents at the beginning of the reporting period	3,590	1,839	1,449	1,430	1,411
Cash and cash equivalents at the end of the reporting period	1,839	1,449	1,430	1,411	1,392

Prepared on Australian Accounting Standards basis.

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

	2020-21 Actual \$'000	2021-22 Revised budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections — Act No. 2 and Bill 4	-	550	130	-	-
Total new capital appropriations	-	550	130	-	-
Provided for:					
Purchase of non-financial assets		550	130	-	-
Total Items	-	550	130	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	-	940	130	-	-
Funded internally from departmental resources	500	19	19	19	19
TOTAL	500	959	149	19	19
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	500	959	149	19	19
Total cash used to acquire assets	500	959	149	19	19

Prepared on Australian Accounting Standards basis.

(a) Includes current Appropriation Bill (No. 4) and prior *Appropriation Act (No. 2)*.

Table 3.7: Statement of departmental asset movements (budget year 2021-22)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2021				
Gross book value	-	4,792	3,316	8,108
Gross book value — ROU assets	7,865	-	-	7,865
Accumulated depreciation/amortisation and impairment	-	(3,247)	(2,695)	(5,942)
Accumulated depreciation/amortisation and impairment — ROU assets	(3,425)	-	-	(3,425)
Opening net book balance	4,440	1,545	621	6,606
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase — appropriation equity (a)	-	959	-	959
Total additions	-	959	-	959
Other movements				
Depreciation/amortisation expense	-	(116)	(173)	(289)
Depreciation/amortisation on ROU assets	(935)	-	-	(935)
Total other movements	(935)	(116)	(173)	(1,224)
As at 30 June 2022				
Gross book value	-	5,751	3,316	9,067
Gross book value — ROU assets	7,865	-	-	7,865
Accumulated depreciation/amortisation and impairment	-	(3,363)	(2,868)	(6,231)
Accumulated depreciation/amortisation and impairment — ROU assets	(4,360)	-	-	(4,360)
Closing net book balance	3,505	2,388	448	6,341

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections provided through *Appropriation Act (No. 2) 2021-2022* and *Appropriation Bill (No. 4) 2021-2022*.