

Office of the Australian Information Commissioner

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Office of the Australian Information Commissioner (OAIC) is an Australian Government entity established under the *Australian Information Commissioner Act 2010*.

The functions of the OAIC are:

- Information Commissioner – performing strategic functions relating to information management in the Australian Government
- Privacy – particularly ensuring proper handling of personal information in accordance with the *Privacy Act 1988* and other legislation
- Freedom of information (FOI) – particularly protecting the public's right of access to documents under the *Freedom of Information Act 1982*.

In 2022-23, the major areas of focus for the OAIC will be:

- Regulating compliance and supporting entities to take a proactive approach to their online personal information and security obligations under the Australian Privacy Principles, the Notifiable Data Breaches scheme and co-regulation of the Consumer Data Right
- Promoting the timely access to and proactive release of government-held information to the community and developing the FOI capabilities of Australian Government agencies and ministers
- Strengthening protections for personal information in the online environment by contributing to privacy law reform and the rollout of the Consumer Data Right to other sectors
- Supporting the pandemic response and recovery by promoting the protection of personal information and the public's right of access to documents.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to OAIC for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, refer to Budget Paper No. 4: Agency Resourcing.

Information in this table is presented on a resourcing (appropriations/cash available) basis, while the 'budgeted expenses by outcome' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: Entity resource statement — budget estimates for 2022-23 as at Budget March 2022

	2021-22 Estimated actual \$'000 (a)	2022-23 Estimate \$'000
DEPARTMENTAL		
Annual appropriations — ordinary annual services (b)		
Prior year appropriations available	2,664	1,449
Departmental appropriation	25,283	27,072
s74 External Revenue (c)	253	178
Annual appropriations — other services — non-operating (d)		
Prior year appropriations available	153	-
Equity injection	-	630
Total departmental annual appropriations	<u>28,353</u>	<u>29,329</u>
Total departmental resourcing	28,353	29,329
Total resourcing for entity	28,353	29,329
	2021-22	2022-23
Average staffing level (number)	147	156

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

Prepared on a resourcing (that is, appropriations available) basis.

- (a) \$1.477m will be received through 2021-22 Appropriation Bill (No. 3) and \$0.550m will be received through 2021-22 Appropriation Bill (No. 4). The annual appropriations received from these bills will be recognised in a future portfolio budget statement but only after the bills have received Royal Assent.
- (b) Appropriation Bill (No. 1) 2022-23.
- (c) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013*.
- (d) Appropriation Bill (No. 2) 2022-23.

1.3 Budget measures

Budget measures in Part 1 relating to OAIC are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Entity 2022-23 Budget measures

Part 1: Measures announced since the 2021-22 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000
PAYMENT MEASURES (a)						
Attorney-General's Portfolio — additional resourcing (a)	1.1					
Departmental payment		-	8,711	8,242	-	-
Digital Economy Strategy (b)	1.1					
Departmental payment		-	-	-	-	-
Total payment measures		-	8,711	8,242	-	-

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

- (a) The full measure description appears in Budget Paper No. 2 under Attorney-General's portfolio.
- (b) The lead entity for this measure is the Department of the Prime Minister and Cabinet. The full measure description appears in Budget Paper No. 2 under the Prime Minister and Cabinet portfolio. This includes funding of \$0.912m for 2022-23, which was published in the 2021-22 Portfolio Additional Estimates Statements and a decision taken but not yet announced in the 2021-22 MYEFO, with the following impact: \$0.364m in 2022-23; \$1.092m in 2023-24; \$1.092m in 2024-25; and \$1.092m in 2025-26.

Section 2: Outcomes and planned performance

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 entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for OAIC can be found at:
<https://www.oaic.gov.au/corporateplan>

The most recent annual performance statement can be found at:
<https://www.oaic.gov.au/annualreport>

2.1 Budgeted expenses and performance 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.

Budgeted expenses for Outcome 1

Table 2.1.1 shows how much OAIC intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by administered and departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: Complaint handling, compliance and monitoring, and education and promotion.					
DEPARTMENTAL EXPENSES					
Departmental appropriation	26,730	27,072	23,592	15,460	15,559
s74 External Revenue (a)	1,956	211	178	-	-
Expenses not requiring appropriation in the budget year (b)	322	322	466	424	410
Departmental total	29,008	27,605	24,236	15,884	15,969
Total expenses for program 1.1	29,008	27,605	24,236	15,884	15,969

	2021-22	2022-23
Average staffing level (number)	147	156

(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 expenses, 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.

Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

Table 2.1.2: Performance measure 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.		
Program 1.1: Complaint handling, compliance and monitoring, and education and promotion.		
Key activities	<ul style="list-style-type: none"> • Providing privacy complaint handling and FOI review and complaints services for the public. • Conducting assessments and investigations, and handling data breach notifications. • Developing the privacy and information access management capabilities of Australian Government agencies. • Developing the privacy management capabilities of businesses. • <i>Examining proposals and providing advice in the interests of the privacy of individuals (a)</i> • Promoting awareness and understanding of privacy and information access rights in the community, including the production of educational materials and a public information service. • Developing legislative instruments that are in the public interest. 	
Year	Performance measures	Expected performance results
Current year 2021-22	Resolve privacy complaints. Conduct privacy and FOI Commissioner-initiated investigations (CIIs). Ensure timely handling of data breach notifications. Provide Information Commissioner review of FOI decisions made by agencies and Ministers.	80% of privacy complaints are finalised within 12 months (achieved). 80% of privacy and FOI CII's are finalised within eight months (not achieved). 80% of Notifiable Data Breaches are finalised within 60 days (achieved). 80% of My Health Record notifications are finalised within 60 days (not achieved). 80% of Information Commissioner reviews are completed within 12 months (not achieved).

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.1: Complaint handling, compliance and monitoring, and education and promotion.		
Year	Performance measures	Expected performance results
Current year 2021-22 (continued)	Resolve FOI complaints. Respond to privacy and information access enquiries from the public.	80% of FOI complaints are finalised within 12 months (not achieved). 90% of written enquiries are finalised within 10 working days (not achieved).
Year	Performance measures	Planned performance results
Budget year 2022-23	Same as for 2021-22.	Same as for 2021-22.
Forward estimates 2023-25	Same as for 2021-22.	Same as for 2021-22.
2025-26 and beyond	The performance criteria for Outcome 1 will be further developed.	

(a) Modified to include functions under the *Privacy Act 1988*.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2022-23 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

There are no material differences between the entity resourcing and financial statements.

3.1.2 Explanatory notes and analysis of budgeted financial statements

The OAIC is budgeting for an underlying break-even operating result for the budget year and forward estimates, after taking into account unfunded depreciation and amortisation expenses.

3.2. Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	18,102	17,775	14,351	10,468	10,469
Suppliers	9,662	8,591	8,497	4,033	4,357
Depreciation and amortisation (a)	1,224	1,224	1,377	1,377	1,142
Finance costs	20	15	11	6	1
Total expenses	29,008	27,605	24,236	15,884	15,969
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	253	178	178	-	-
Total own-source revenue	253	178	178	-	-
Gains					
Other	33	33	33	33	33
Total gains	33	33	33	33	33
Total own-source income	286	211	211	33	33
Net (cost of)/contribution by services	(28,722)	(27,394)	(24,025)	(15,851)	(15,936)
Revenue from government	26,730	27,072	23,592	15,460	15,559
Surplus/(deficit) attributable to the Australian Government	(1,992)	(322)	(433)	(391)	(377)
Total comprehensive income/(loss)	(1,992)	(322)	(433)	(391)	(377)
Total comprehensive income/(loss) attributable to the Australian Government	(1,992)	(322)	(433)	(391)	(377)
Note: Impact of net cash appropriation arrangements					
	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Total comprehensive income/(loss) as per statement of comprehensive income	(1,992)	(322)	(433)	(391)	(377)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	289	289	442	442	442
plus: depreciation/amortisation expenses for ROU assets (b)	935	935	935	935	700
less: lease principal repayments (b)	862	902	944	986	765
Net cash operating surplus/(deficit)	(1,630)	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the departmental capital budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, refer to Table 3.5: Departmental capital budget statement.
- (b) Applies to leases under AASB 16 Leases.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,449	1,430	1,411	1,392	1,373
Trade and other receivables	1,349	1,349	1,349	1,349	1,349
Total financial assets	2,798	2,779	2,760	2,741	2,722
Non-financial assets					
Land and buildings	3,505	2,570	1,635	700	-
Property, plant and equipment	2,388	2,248	1,978	1,708	1,419
Intangibles	448	948	795	642	508
Other non-financial assets	173	173	173	173	173
Total non-financial assets	6,514	5,939	4,581	3,223	2,100
Total assets	9,312	8,718	7,341	5,964	4,822
LIABILITIES					
Payables					
Suppliers	1,351	1,351	1,351	1,351	1,351
Other payables	863	863	863	863	863
Total payables	2,214	2,214	2,214	2,214	2,214
Interest-bearing liabilities					
Leases	3,597	2,695	1,751	765	-
Total interest-bearing liabilities	3,597	2,695	1,751	765	-
Provisions					
Employee provisions	3,414	3,414	3,414	3,414	3,414
Total provisions	3,414	3,414	3,414	3,414	3,414
Total liabilities	9,225	8,323	7,379	6,393	5,628
Net assets	87	395	(38)	(429)	(806)
EQUITY (a)					
Parent entity interest					
Contributed equity	5,423	6,053	6,053	6,053	6,053
Reserves	508	508	508	508	508
Retained surplus (accumulated deficit)	(5,844)	(6,166)	(6,599)	(6,990)	(7,367)
Total parent entity interest	87	395	(38)	(429)	(806)
Total equity	87	395	(38)	(429)	(806)

Prepared on Australian Accounting Standards basis.

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

Table 3.3: Departmental statement of changes in equity — summary of movement (budget year 2022-23)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	(5,844)	508	5,423	87
Adjusted opening balance	(5,844)	508	5,423	87
Comprehensive income				
Surplus/(deficit) for the period	(322)	-	-	(322)
Total comprehensive income	(322)	-	-	(322)
Contributions by owners				
Equity injection	-	-	630	630
Sub-total transactions with owners	-	-	630	630
Estimated closing balance as at 30 June 2023	(6,166)	508	6,053	395
Closing balance attributable to the Australian Government	(6,166)	508	6,053	395

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	28,379	27,072	23,592	15,460	15,559
Sale of goods and rendering of services	253	178	178	-	-
Net GST received	966	414	330	294	327
Total cash received	29,598	27,664	24,100	15,754	15,886
Cash used					
Employees	18,102	17,775	14,351	10,468	10,469
Suppliers	9,629	8,558	8,464	4,000	4,324
Net GST paid	966	414	330	294	327
Interest payments on lease liability	20	15	11	6	1
Total cash used	28,717	26,762	23,156	14,768	15,121
Net cash from/(used by) operating activities	881	902	944	986	765
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	959	649	19	19	19
Total cash used	959	649	19	19	19
Net cash from/(used by) investing activities	(959)	(649)	(19)	(19)	(19)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	550	630	-	-	-
Total cash received	550	630	-	-	-
Cash used					
Principal payments on lease liability	862	902	944	986	765
Total cash used	862	902	944	986	765
Net cash from/(used by) financing activities	(312)	(272)	(944)	(986)	(765)
Net increase/(decrease) in cash held	(390)	(19)	(19)	(19)	(19)
Cash and cash equivalents at the beginning of the reporting period	1,839	1,449	1,430	1,411	1,392
Cash and cash equivalents at the end of the reporting period	1,449	1,430	1,411	1,392	1,373

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections — Bill 2	550	630	-	-	-
Total new capital appropriations	550	630	-	-	-
Provided for:					
Purchase of non-financial assets	550	630	-	-	-
Total items	550	630	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	940	630	-	-	-
Funded internally from departmental resources (b)	19	19	19	19	19
Total	959	649	19	19	19

Prepared on Australian Accounting Standards basis.

(a) Includes both current Bill 2 and prior Act 2/4/6 appropriations.

(b) Includes the following s74 external receipts: sponsorship, subsidy, gifts or similar contributions; internally developed assets; and proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (budget year 2022-23)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 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)
Opening net book balance	3,505	2,388	448	6,341
CAPITAL ASSET ADDITIONS				
Estimated expenditure on new or replacement assets				
By purchase — appropriation equity (a)	-	649	-	649
Total additions	-	649	-	649
OTHER MOVEMENTS				
Depreciation/amortisation expense	-	(289)	-	(289)
Depreciation/amortisation on ROU assets	(935)	-	-	(935)
Total other movements	(935)	(289)	-	(1,224)
As at 30 June 2023				
Gross book value	-	6,400	3,316	9,716
Gross book value — ROU assets	7,865	-	-	7,865
Accumulated depreciation/amortisation and impairment	-	(3,652)	(2,868)	(6,520)
Accumulated depreciation/amortisation and impairment — ROU assets	(5,295)	-	-	(5,295)
Closing net book balance	2,570	2,748	448	5,766

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2022-23, including collection development acquisition budgets.