

# 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 in the 2017–18 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 OAIC at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2017–18 budget year, including variations through Appropriation Bill No. 3.

**Table 1.1: Entity resource statement—additional estimates for 2017–18 as at Additional Estimates February 2018**

	Actual available appropriation 2016–17 \$'000	Estimate as at Budget 2017–18 \$'000	Proposed Additional Estimates 2017–18 \$'000	Total estimate at Additional Estimates 2017–18 \$'000
<b>DEPARTMENTAL</b>				
<b>Annual appropriations—ordinary annual services (a)</b>				
Prior year appropriations available (b)	4,650	5,397	–	5,397
Departmental appropriation	10,618	10,361	379	10,740
s74 retained revenue receipts (c)	3,777	3,587	–	3,587
<b>Total net resourcing for entity</b>	<b>19,045</b>	<b>19,345</b>	<b>379</b>	<b>19,724</b>
			<b>Actual 2016–17</b>	<b>2017–18</b>
<b>Average staffing level (number)</b>			71	78

Prepared on a resourcing (i.e. appropriations available) basis.

Note: All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

(a) *Appropriation Act (No. 1) 2017–18* and *Appropriation Bill (No. 3) 2017–18*.

(b) Estimated adjusted balance carried forward from previous year for annual appropriations.

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

### 1.3 ENTITY MEASURES

There are no new government measures taken since the 2017–18 Budget for the Office of the Australian Information Commissioner.

## 1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for OAIC at Additional Estimates by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2017–18 Budget in Appropriation Bill No. 3.

**Table 1.3: Additional estimates and other variations to outcomes since 2017–18 Budget**

	Program impacted	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
<b>OUTCOME 1</b>					
<b>DEPARTMENTAL</b>					
<b>Increase in Estimates</b>					
Reallocation of FOI funding from the Administrative Appeals Tribunal	1.1	379	503	503	505
<b>Decrease in estimates</b>					
Commonwealth Redress Scheme for Survivors of Institutional Child Sexual Abuse—offset	1.1	–	(2)	(2)	(2)
<b>Total net impact on appropriations for Outcome 1 (departmental)</b>		<b>379</b>	<b>501</b>	<b>501</b>	<b>503</b>

## 1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for OAIC through Appropriation Bill No. 3. The OAIC has no additional estimates through Appropriation Bill No. 4.

**Table 1.4: Appropriation Bill (No. 3) 2017–18**

	2016–17 Available \$'000	2017–18 Budget \$'000	2017–18 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Departmental programs</b>					
<b>Outcome 1</b>					
Provision of public access to Commonwealth Government information, protection of individuals' personal information, and performance of Information Commissioner, freedom of information and privacy functions	10,618	10,361	10,740	379	–
<b>Total departmental</b>	<b>10,618</b>	<b>10,361</b>	<b>10,740</b>	<b>379</b>	<b>–</b>

Note: 2016–17 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 CHANGES TO OUTCOME AND PROGRAM STRUCTURES

There are no changes to OAIC's outcome and performance information as reported in the 2017–18 Portfolio Budget Statements.

**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

This table shows how much OAIC intends to spend (on an accrual basis) on achieving the outcome, broken down by program and departmental funding sources.

**Table 2.1 Budgeted expenses for Outcome 1**

	2016–17 Actual expenses \$'000	2017–18 Revised estimated expenses \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
<b>Program 1.1: Complaint handling, compliance and monitoring, and education and promotion</b>					
Departmental expenses					
Departmental appropriation	10,618	10,740	10,766	9,519	9,564
s74 retained revenue receipts (a)	2,011	3,587	85	–	–
Expenses not requiring appropriation in the budget year (b)	537	473	343	243	233
<b>Total expenses for Outcome 1</b>	<b>13,166</b>	<b>14,800</b>	<b>11,194</b>	<b>9,762</b>	<b>9,797</b>

  

	2016–17	2017–18
<b>Average staffing level (number)</b>	71	78

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

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

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

## **Section 3: Special account flows and budgeted financial statements**

### **3.1 SPECIAL ACCOUNT FLOWS**

#### **3.1.1 Estimates of special account flows**

OAIC has no special accounts.

### **3.2 BUDGETED FINANCIAL STATEMENTS**

#### **3.2.1 Analysis of budgeted financial statements**

There are no major changes to the OAIC's budgeted financial statements.

## 3.2.2 Budgeted financial statements

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

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	8,674	9,849	7,506	6,604	6,635
Suppliers	3,989	4,511	3,378	2,948	2,962
Depreciation and amortisation	501	440	310	210	200
Write-down and impairment of assets	2	–	–	–	–
<b>Total expenses</b>	<b>13,166</b>	<b>14,800</b>	<b>11,194</b>	<b>9,762</b>	<b>9,797</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	2,824	3,587	85	–	–
Other revenue	36	–	–	–	–
<b>Total own-source revenue</b>	<b>2,860</b>	<b>3,587</b>	<b>85</b>	<b>–</b>	<b>–</b>
<b>Gains</b>					
Other gains	1	33	33	33	33
<b>Total gains</b>	<b>1</b>	<b>33</b>	<b>33</b>	<b>33</b>	<b>33</b>
<b>Total own-source income</b>	<b>2,861</b>	<b>3,620</b>	<b>118</b>	<b>33</b>	<b>33</b>
<b>Net cost of services</b>	<b>(10,305)</b>	<b>(11,180)</b>	<b>(11,076)</b>	<b>(9,729)</b>	<b>(9,764)</b>
Revenue from government	10,618	10,740	10,766	9,519	9,564
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>313</b>	<b>(440)</b>	<b>(310)</b>	<b>(210)</b>	<b>(200)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>313</b>	<b>(440)</b>	<b>(310)</b>	<b>(210)</b>	<b>(200)</b>
<b>Note: Impact of net cash appropriation arrangements</b>					
	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations</b>	<b>814</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Less depreciation/amortisation expenses previously funded through revenue appropriations	501	440	310	210	200
<b>Total comprehensive income/(loss) as per the statement of comprehensive income</b>	<b>313</b>	<b>(440)</b>	<b>(310)</b>	<b>(210)</b>	<b>(200)</b>

Prepared on Australian Accounting Standards basis.

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

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	2,711	1,558	1,558	1,558	1,558
Trade and other receivables	3,588	3,004	2,552	2,100	2,100
<b>Total financial assets</b>	<b>6,299</b>	<b>4,562</b>	<b>4,110</b>	<b>3,658</b>	<b>3,658</b>
<b>Non-financial assets</b>					
Property, plant and equipment	1,287	1,102	971	890	790
Intangibles	648	458	298	188	107
Other non-financial assets	93	80	80	80	80
<b>Total non-financial assets</b>	<b>2,028</b>	<b>1,640</b>	<b>1,349</b>	<b>1,158</b>	<b>977</b>
<b>Total assets</b>	<b>8,327</b>	<b>6,202</b>	<b>5,459</b>	<b>4,816</b>	<b>4,635</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,011	995	899	705	738
Other payables	1,292	85	–	–	–
<b>Total payables</b>	<b>2,303</b>	<b>1,080</b>	<b>899</b>	<b>705</b>	<b>738</b>
<b>Non-interest bearing liabilities</b>					
Lease incentives	970	492	253	14	–
<b>Total non-interest bearing liabilities</b>	<b>970</b>	<b>492</b>	<b>253</b>	<b>14</b>	<b>–</b>
<b>Provisions</b>					
Employee provisions	2,148	2,164	2,164	2,164	2,164
<b>Total provisions</b>	<b>2,148</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>	<b>2,164</b>
<b>Total liabilities</b>	<b>5,421</b>	<b>3,736</b>	<b>3,316</b>	<b>2,883</b>	<b>2,902</b>
<b>Net assets</b>	<b>2,906</b>	<b>2,466</b>	<b>2,143</b>	<b>1,933</b>	<b>1,733</b>
<b>EQUITY (a)</b>					
<b>Parent entity interest</b>					
Contributed equity	2,013	2,013	2,013	2,013	2,013
Reserves	154	154	154	154	154
Retained surplus/(accumulated deficit)	739	299	(24)	(234)	(434)
<b>Total parent entity interest</b>	<b>2,906</b>	<b>2,466</b>	<b>2,143</b>	<b>1,933</b>	<b>1,733</b>
<b>Total equity</b>	<b>2,906</b>	<b>2,466</b>	<b>2,143</b>	<b>1,933</b>	<b>1,733</b>

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 2017–18)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2017</b>				
Balance carried forward from previous period	739	154	2,013	2,906
<b>Adjusted opening balance</b>	<b>739</b>	<b>154</b>	<b>2,013</b>	<b>2,906</b>
<b>Comprehensive income</b>				
Other comprehensive income				
Surplus/(deficit) for the period	(440)	–	–	(440)
<b>Total comprehensive income</b>	<b>(440)</b>	<b>–</b>	<b>–</b>	<b>(440)</b>
Of which:				
Attributable to the Australian Government	(440)	–	–	(440)
<b>Estimated closing balance as at 30 June 2018</b>	<b>299</b>	<b>154</b>	<b>2,013</b>	<b>2,466</b>
<b>Closing balance attributable to the Australian Government</b>	<b>299</b>	<b>154</b>	<b>2,013</b>	<b>2,466</b>

Prepared on Australian Accounting Standards basis.

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

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	10,618	10,740	10,766	9,519	9,564
Sale of goods and rendering of services	2,711	3,587	85	–	–
Net GST received	308	250	250	250	250
Other	4,636	2,075	–	–	–
<b>Total cash received</b>	<b>18,273</b>	<b>16,652</b>	<b>11,101</b>	<b>9,769</b>	<b>9,814</b>
<b>Cash used</b>					
Employees	8,337	9,720	8,420	7,670	7,670
Suppliers	4,523	5,980	2,662	2,080	2,125
s74 retained revenue receipts transferred to Official Public Account	3,148	2,040	–	–	–
<b>Total cash used</b>	<b>16,008</b>	<b>17,740</b>	<b>11,082</b>	<b>9,750</b>	<b>9,795</b>
<b>Net cash from/(used by) operating activities</b>	<b>2,265</b>	<b>(1,088)</b>	<b>19</b>	<b>19</b>	<b>19</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant, equipment and intangibles	219	65	19	19	19
<b>Total cash used</b>	<b>219</b>	<b>65</b>	<b>19</b>	<b>19</b>	<b>19</b>
<b>Net cash from/(used by) investing activities</b>	<b>(219)</b>	<b>(65)</b>	<b>(19)</b>	<b>(19)</b>	<b>(19)</b>
<b>Net increase/(decrease) in cash held</b>	<b>2,046</b>	<b>(1,153)</b>	<b>–</b>	<b>–</b>	<b>–</b>
Cash and cash equivalents at the beginning of the reporting period	665	2,711	1,558	1,558	1,558
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>2,711</b>	<b>1,558</b>	<b>1,558</b>	<b>1,558</b>	<b>1,558</b>

Prepared on Australian Accounting Standards basis.

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

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded internally from departmental resources (a)	219	65	19	19	19
<b>TOTAL AMOUNT SPENT</b>	<b>219</b>	<b>65</b>	<b>19</b>	<b>19</b>	<b>19</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	219	65	19	19	19
<b>Total cash required to acquire assets</b>	<b>219</b>	<b>65</b>	<b>19</b>	<b>19</b>	<b>19</b>

Prepared on Australian Accounting Standards basis.

(a) Includes funding from current Bill 1 appropriations and section 74 retained receipts.

**Table 3.7: Statement of asset movements (2017–18 budget year)**

	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
<b>As at 1 July 2017</b>			
Gross book value	1,287	2,619	3,906
Accumulated depreciation/amortisation and impairment	–	(1,971)	(1,971)
<b>Opening net book balance</b>	<b>1,287</b>	<b>648</b>	<b>1,935</b>
<b>CAPITAL ASSET ADDITIONS</b>			
<b>Estimated expenditure on new or replacement assets</b>			
By purchase—appropriation ordinary annual services (a)	65	–	65
<b>Total additions</b>	<b>65</b>	<b>–</b>	<b>65</b>
<b>Other movements</b>			
Depreciation/amortisation expense	(250)	(190)	(440)
<b>Total other movements</b>	<b>(250)</b>	<b>(190)</b>	<b>(440)</b>
<b>As at 30 June 2018</b>			
Gross book value	1,352	2,619	3,971
Accumulated depreciation/amortisation and impairment	(250)	(2,161)	(2,411)
<b>Closing net book balance</b>	<b>1,102</b>	<b>458</b>	<b>1,560</b>

Prepared on Australian Accounting Standards basis.

(a) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2017–18* and Bill (No. 3) 2017–18 for depreciation and amortisation expenses, departmental capital budgets or other operational expenses.