

# OFFICE OF THE PRIVACY COMMISSIONER

## Section 1: Agency overview and resources; variations and measures

### OVERVIEW

There are no changes to the Office of the Privacy Commissioner's (the Office) role, mission or its outcome and output structure as a result of Additional Estimates.

**Table 1.1: Agency outcomes and output groups**

<b>OFFICE OF THE PRIVACY COMMISSIONER</b>	
Privacy Commissioner and CEO: Ms Karen Curtis	
Total Price of Output	\$7.358m
Departmental Outcome Appropriation	\$6.486m
<b>Outcome 1: An Australian culture in which privacy is respected, promoted and protected</b>	
Total Price	\$7.358m
Departmental Output Appropriation	\$6.486m
<b>Output 1: Complaint handling, compliance and monitoring and education and promotion</b>	
Total Price	\$7.358m
Appropriation	\$6.486m

## ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

Additional funding of \$1.725m has been provided over four years for Anti-Money Laundering and Counter-Terrorism Financing – Educational, Auditing and Compliance Activity.

**Table 1.2: Additional estimates and variations to outcomes — measures**

	2006-07 \$'000	2007-08 \$'000	2008-09 \$'000	2009-10 \$'000
<b>Outcome 1</b>				
<b>Variations in Departmental appropriation</b>				
Anti-Money Laundering and Counter-Terrorism Financing – Educational, Auditing and Compliance Activity	204	641	463	417
<b>Total changes in Departmental appropriation</b>	<b>204</b>	<b>641</b>	<b>463</b>	<b>417</b>

## MEASURES — AGENCY SUMMARY

The Government will provide \$1.725m over four years for Anti-Money Laundering and Counter Terrorism Financing – Educational, Auditing and Compliance Activity. An equity injection of \$0.051m is also provided.

Table 1.4: Summary of measures since the 2006-07 Budget

Measure	Outcome	Output Groups Affected	Appropriations 2006-07 \$'000			Appropriations 2007-08 \$'000			Appropriations 2008-09 \$'000			Appropriations 2009-10 \$'000		
			Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total
<b>EXPENSE MEASURES</b>														
Anti-Money Laundering and Counter Terrorism Financing – Educational, Auditing and Compliance Activity	1	1.1	-	204	204	-	641	641	-	463	463	-	417	417
<b>Total Expense Measures</b>			-	204	204	-	641	641	-	463	463	-	417	417
<b>CAPITAL MEASURES</b>														
Anti-Money Laundering and Counter Terrorism Financing – Educational, Auditing and Compliance Activity	1	1.1	-	51	51	-	-	-	-	-	-	-	-	-
<b>Total Capital Measures</b>			-	51	51	-	-	-	-	-	-	-	-	-
<b>Total All Measures</b>			-	255	255	-	641	641	-	463	463	-	417	417

## BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

**Table 1.5: Appropriation Bill (No. 3) 2006-07**

	2005-06 Available \$'000	2006-07 Budget \$'000	2006-07 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>DEPARTMENTAL OUTPUTS</b>					
<b>Outcome 1</b>					
An Australian culture in which privacy is respected, promoted and protected	4,156	6,282	6,486	204	-
<b>Total Office of the Privacy Commissioner</b>	<b>4,156</b>	<b>6,282</b>	<b>6,486</b>	<b>204</b>	<b>-</b>

**Table 1.6: Appropriation Bill (No. 4) 2006-07**

	2005-06 Available \$'000	2006-07 Budget \$'000	2006-07 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
<b>Non-operating</b>					
Equity injections	-	44	95	51	-
<b>Total Capital Office of the Privacy Commissioner</b>	<b>-</b>	<b>44</b>	<b>95</b>	<b>51</b>	<b>-</b>

## SUMMARY OF STAFFING CHANGES

**Table 1.7: Average Staffing Level (ASL)**

	2006-07 Budget	2006-07 Revised	Variation
<b>Outcome 1</b>			
An Australian culture in which privacy is respected, promoted and protected	40	54	14
<b>Total</b>	<b>40</b>	<b>54</b>	<b>14</b>

Note:

The revised ASL estimate reflects current staffing levels in the Office following recent recruitment action in order to undertake the activities for which additional appropriation has been allocated.

## OTHER RECEIPTS AVAILABLE TO BE USED

Table 1.9 provides details of other receipts available to be used and include FMA s.31 receipts and resources received free of charge.

**Table 1.9: Other receipts available to be used**

	Budget Estimate 2006-07 \$'000	Revised Estimate 2006-07 \$'000
<b>Departmental other receipts</b>		
Sales of goods and services	745	850
Resources received free of charge	19	22
<b>Total Departmental other receipts available to be used</b>	<b>764</b>	<b>872</b>

## Section 2: Revisions to agency outcomes

### OUTCOMES, ADMINISTERED ITEMS AND OUTPUTS

Table 1.1 'Agency outcomes and outputs groups' lists the outcome statements and output groups for the Office.

There are no changes to the outcome and output structure as a result of Additional Estimates.

Apart from price per output in Table 1.1 there have been no changes to performance information.

## Section 3: Budgeted financial statements

### **ANALYSIS OF BUDGETED FINANCIAL STATEMENTS**

#### **Departmental financial statements**

##### **Budgeted departmental income statement**

Revenues have increased by \$0.204m due to an increase in appropriation for Anti-Money Laundering and Counter Terrorism Financing – Educational, Auditing and Compliance Activity. Total expenses have increased in line with the increased revenue.

Some revised estimates have been made to the budgeted departmental income statement based upon reviewed forecasts.

##### **Budgeted departmental balance sheet**

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

##### **Budgeted departmental statement of cash flows**

There has been no material impact on the budgeted departmental statement of cash flows as a result of the revised estimates above.

##### **Departmental statement of changes in equity — summary of movement**

The departmental statement of changes in equity reflects the capital measures and revised estimates in the budgeted departmental income statement and the 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

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

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
<b>INCOME</b>					
<b>Revenue</b>					
Revenues from Government	4,156	6,486	6,911	6,559	6,557
Goods and services	1,047	850	850	850	850
<b>Total revenue</b>	<b>5,203</b>	<b>7,336</b>	<b>7,761</b>	<b>7,409</b>	<b>7,407</b>
<b>Gains</b>					
Other	22	22	22	22	22
<b>Total gains</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>
<b>Total income</b>	<b>5,225</b>	<b>7,358</b>	<b>7,783</b>	<b>7,431</b>	<b>7,429</b>
<b>EXPENSE</b>					
Employees	3,132	4,763	4,971	4,881	4,996
Suppliers	1,750	2,497	2,732	2,484	2,379
Depreciation and amortisation	49	50	40	35	30
Finance costs	8	48	40	31	24
Write-down of assets and impairment of assets	5	-	-	-	-
<b>Total expenses</b>	<b>4,944</b>	<b>7,358</b>	<b>7,783</b>	<b>7,431</b>	<b>7,429</b>
<b>Operating result from continuing operations</b>	<b>281</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net surplus or (deficit) attributable to the Australian Government</b>	<b>281</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Table 3.2: Budgeted departmental balance sheet as at 30 June

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	533	550	557	562	568
Receivables	107	80	80	80	80
<b>Total financial assets</b>	<b>640</b>	<b>630</b>	<b>637</b>	<b>642</b>	<b>648</b>
<b>Non-financial assets</b>					
Infrastructure, plant and equipment	22	73	54	35	21
Intangibles	11	15	13	12	7
Other non-financial assets	167	154	150	150	150
<b>Total non-financial assets</b>	<b>200</b>	<b>242</b>	<b>217</b>	<b>197</b>	<b>178</b>
<b>Total assets</b>	<b>840</b>	<b>872</b>	<b>854</b>	<b>839</b>	<b>826</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	113	100	100	100	100
<b>Total payables</b>	<b>113</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Provisions</b>					
Employees	575	569	551	536	523
Other provisions	344	300	300	300	300
<b>Total provisions</b>	<b>919</b>	<b>869</b>	<b>851</b>	<b>836</b>	<b>823</b>
<b>Total liabilities</b>	<b>1,032</b>	<b>969</b>	<b>951</b>	<b>936</b>	<b>923</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Contributed equity	(444)	(349)	(349)	(349)	(349)
Retained surpluses or accumulated deficits	252	252	252	252	252
<b>Total equity</b>	<b>(192)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>	<b>(97)</b>
<b>Current assets</b>	<b>713</b>	<b>730</b>	<b>737</b>	<b>742</b>	<b>748</b>
<b>Non-current assets</b>	<b>127</b>	<b>142</b>	<b>117</b>	<b>97</b>	<b>78</b>
<b>Current liabilities</b>	<b>947</b>	<b>850</b>	<b>850</b>	<b>850</b>	<b>850</b>
<b>Non-current liabilities</b>	<b>85</b>	<b>119</b>	<b>101</b>	<b>86</b>	<b>73</b>

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

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	1,138	823	850	850	850
Appropriations	4,156	6,486	6,911	6,559	6,557
<b>Total cash received</b>	<b>5,294</b>	<b>7,309</b>	<b>7,761</b>	<b>7,409</b>	<b>7,407</b>
<b>Cash used</b>					
Employees	3,112	4,753	4,953	4,866	4,987
Suppliers	1,673	2,499	2,756	2,493	2,369
Net GST paid	38	30	30	30	30
<b>Total cash used</b>	<b>4,823</b>	<b>7,282</b>	<b>7,739</b>	<b>7,389</b>	<b>7,386</b>
<b>Net cash from or (used by) operating activities</b>	<b>471</b>	<b>27</b>	<b>22</b>	<b>20</b>	<b>21</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
<b>Total cash received</b>	-	-	-	-	-
<b>Cash used</b>					
Purchase of property, plant and equipment	12	105	15	15	15
<b>Total cash used</b>	<b>12</b>	<b>105</b>	<b>15</b>	<b>15</b>	<b>15</b>
<b>Net cash from or (used by) investing activities</b>	<b>(12)</b>	<b>(105)</b>	<b>(15)</b>	<b>(15)</b>	<b>(15)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations – contributed equity	-	95	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>95</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from or (used by) financing activities</b>	<b>-</b>	<b>95</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase or (decrease) in cash held</b>	<b>459</b>	<b>17</b>	<b>7</b>	<b>5</b>	<b>6</b>
Cash at the beginning of the reporting period	74	533	550	557	562
<b>Cash at the end of the reporting period</b>	<b>533</b>	<b>550</b>	<b>557</b>	<b>562</b>	<b>568</b>

**Table 3.4: Departmental statement of changes in equity — summary of movement Budget year 2006-07**

	Accumulated Results \$'000	Contributed Equity/ Capital \$'000	Total Equity \$'000
<b>Opening balance as at 1 July 2006</b>			
Balance carried forward from previous period	252	(444)	(192)
<b>Adjusted opening balance</b>	<b>252</b>	<b>(444)</b>	<b>(192)</b>
<b>Income and expense</b>			
Net operating result	-	-	-
<b>Total income and expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transactions with owners</b>			
Appropriation (equity injection)	-	95	-
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>95</b>	<b>-</b>
<b>Estimated closing balance as at 30 June 2007</b>	<b>252</b>	<b>(349)</b>	<b>(97)</b>

**Table 3.5: Departmental capital budget statement**

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Total equity injections	-	95	-	-	-
<b>Total capital appropriations</b>	<b>-</b>	<b>95</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Represented by:</b>					
Purchase of non-financial assets	-	95	-	-	-
<b>Total represented by</b>	<b>-</b>	<b>95</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation	-	95	-	-	-
Funded internally by departmental resources	12	10	15	15	15
<b>Total</b>	<b>12</b>	<b>105</b>	<b>15</b>	<b>15</b>	<b>15</b>

**Table 3.6: Departmental property, plant, equipment and intangibles — summary of movement Budget year 2006-07**

	Other Infrastructure Plant and Equipment \$'000	Computer Software \$'000	Total \$'000
<b>As at 1 July 2006</b>			
Gross book value	22	11	33
Accumulated depreciation	-	-	-
<b>Opening net book value</b>	<b>22</b>	<b>11</b>	<b>33</b>
Additions:			
by purchase	100	5	105
Depreciation/amortisation expense	(49)	(1)	(50)
Disposals:			
other disposals	-	-	-
<b>As at 30 June 2007</b>			
Gross book value	122	16	138
Accumulated depreciation	(49)	(1)	(50)
<b>Estimated closing net book value</b>	<b>73</b>	<b>15</b>	<b>88</b>

## NOTES TO THE FINANCIAL STATEMENTS

### Basis of accounting

The budgeted financial statements have been prepared on an accrual basis, in accordance with historical cost convention and consistent with Australian Accounting Standards.

### 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.

### **Suppliers**

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

### **Cash**

Cash includes notes and coins held and any deposits held at call with a bank or financial institutions.

### **Assets**

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

### **Liabilities**

The liabilities are made up of employee salary and leave entitlement, property lease make-good provisions and unpaid creditors.