

**PORTFOLIO ADDITIONAL
ESTIMATES STATEMENTS 2009–10**

PRIME MINISTER AND CABINET PORTFOLIO

EXPLANATIONS OF ADDITIONAL ESTIMATES 2009–10

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*THE HON ANTHONY BYRNE MP
PARLIAMENTARY SECRETARY
TO THE PRIME MINISTER*

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear Mr President
Dear Mr Speaker

I hereby submit Portfolio Additional Estimates Statements in support of the 2009-10 Additional Estimates for the Prime Minister and Cabinet portfolio excluding the Department of Climate Change and its related entity, which are part of the Prime Minister and Cabinet portfolio but for which statements are tabled separately.

These statements have been developed, and are submitted to the Parliament, as a statement on the funding requirements being sought for the portfolio.

I present these statements by virtue of my Parliamentary Secretary responsibility and on behalf of the Prime Minister for accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Anthony Byrne', written over a large, stylized, scribbled signature area.

Anthony Byrne

ABBREVIATIONS AND CONVENTIONS

(a) The following notations may be used:

-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million

(b) Figures in tables and in the text may be rounded. Discrepancies in tables between totals and sums of components are due to rounding.

ENQUIRIES

Should you have any enquiries regarding this publication please contact Ms Kym Partington, Chief Financial Officer in the Department of the Prime Minister and Cabinet, on (02) 6271 5652.

A copy of this document can be located on the Australian Government Budget website at: <http://www.budget.gov.au>.

USER GUIDE
TO THE
PORTFOLIO ADDITIONAL
ESTIMATES STATEMENTS

USER GUIDE

The purpose of the Portfolio Additional Estimates Statements (PAES), like that of the Portfolio Budget Statements, is to inform Senators and Members of Parliament and the public of the proposed allocation of resources to Government outcomes by agencies within the portfolio. The focus of the PAES differs from the Portfolio Budget Statements in one important aspect. While the PAES include an Agency Resource Statement to inform Parliament of the revised estimate of the total resources available to an agency, the focus of the PAES is on explaining the changes in resourcing by outcome(s) since the Budget. As such, the PAES provides information on new measures and their impact on the financial and/or non-financial planned performance of programs supporting those outcomes.

The PAES facilitates understanding of the proposed appropriations in Appropriation Bills (No. 3 and No. 4) 2009–10. In this sense, the PAES is declared by the Additional Estimates Appropriation Bills to be a ‘relevant document’ to the interpretation of the Bills according to section 15AB of the *Acts Interpretation Act 1901*.

Whereas the *Mid-Year Economic and Fiscal Outlook 2009–10* is a mid-year budget report which provides updated information to allow the assessment of the Government’s fiscal performance against its fiscal strategy, the PAES updates the most recent Budget appropriations for agencies within the portfolio.

STRUCTURE OF THE PORTFOLIO ADDITIONAL ESTIMATES STATEMENTS

The PAES is presented in three parts with subsections.

User guide

Provides a brief introduction explaining the purpose of the PAES.

Portfolio overview

Provides an overview of the portfolio, including a chart that outlines the outcomes for agencies in the portfolio.

Agency Additional Estimates Statements

A statement (under the name of the agency) for each agency affected by Additional Estimates.

Section 1: Agency overview and resources

This section details the total resources available to an agency, the impact of any measures since Budget, and impact on Appropriation Bills (No. 3 or No. 4) 2009-10.

Section 2: Revisions to agency outcomes and planned performance

This section details **changes** to Government outcomes and/or **changes** to the planned performance of agency programs.

Section 3: Explanatory tables and budgeted financial statements

This section contains updated explanatory tables on special account flows and staffing levels and revisions to the budgeted financial statements.

Glossary

Explains key terms relevant to the portfolio.

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PORTFOLIO OVERVIEW

PORTFOLIO OVERVIEW

The Prime Minister and Cabinet portfolio agencies produce a range of outputs required for well-coordinated, efficient and accountable public administration supported by a values-based Australian Public Service. The principal responsibilities that fall within the purview of the Prime Minister and Cabinet portfolio were described in the Administrative Arrangement Orders of 25 January 2008, amended 1 May 2008 and updated 1 July 2008. They have not changed since the publication of the 2009–10 Portfolio Budget Statements and comprise:

- Coordination of government administration
- Assistance to Cabinet and its committees
- Policy advice and administrative support to the Prime Minister
- Intergovernmental relations and communications with state and territory governments
- Australian honours and symbols policy
- Government ceremonial and hospitality
- Counter-terrorism policy coordination
- National security policy coordination
- Work and family policy coordination
- Privacy
- Freedom of information
- Management of government records
- Old Parliament House.

The structure and outcomes of the portfolio are depicted in diagrammatic form on pages 5 and 6.

Effective from 1 January 2010, the Office of the Evaluation and Audit—Indigenous Programs will transfer funding of \$1.9 million in 2009–10 (2010–11: \$4.0 million, 2011–12: \$4.0 million, 2012–13: \$4.1 million) from the Department of Finance and Deregulation to the Australian National Audit Office. This transfer will allow the consolidation of the external audit and evaluation of Indigenous programs within the Australian National Audit Office.

Portfolio Overview

The Prime Minister and Cabinet portfolio includes two Departments of State under the *Public Service Act 1999*: the Department of the Prime Minister and Cabinet; and the Department of Climate Change.

The Department of Climate Change and its related agency, the Office of the Renewable Energy Regulator, table separate Budget related documents. Further information can be obtained in the Department of Climate Change Portfolio Budget and Additional Estimates Statements 2009-10.

These PAES detail the allocation of additional resources for all other agencies in the Prime Minister and Cabinet portfolio. The agency reporting in this PAES is the:

- Office of the Privacy Commissioner.

No other agencies in the portfolio are required to report in PAES, as no additional funding is provided through Appropriation Bills (No. 3 or No. 4) 2009-10.

Figure 1: Prime Minister and Cabinet portfolio structure and outcomes

<p>Prime Minister—The Hon Kevin Rudd MP Minister for Climate Change and Water—Senator the Hon Penny Wong Cabinet Secretary—Senator the Hon Joseph Ludwig Minister Assisting the Minister for Climate Change—The Hon Greg Combet AM MP Minister Assisting the Prime Minister for Government Service Delivery—Senator the Hon Mark Arbib Parliamentary Secretary to the Prime Minister—The Hon Anthony Byrne MP</p>	
<hr/>	
<p>Department of the Prime Minister and Cabinet</p> <p>Outcome: Coordination of government activities; policy development; advice and program delivery to support and inform the Prime Minister, Cabinet and the Cabinet Secretary.</p>	<p><i>Secretary: Mr Terry Moran AO</i></p>
<p>Australian Institute of Family Studies</p> <p>Outcome: Increased understanding of factors affecting how families function by conducting research and communicating findings to policy makers, service providers, and the broader community.</p>	<p><i>Director: Professor Alan Hayes</i></p>
<p>Australian National Audit Office</p> <p>Outcome 1: To provide assurance on the fair presentation of financial statements of Australian Government entities by providing independent audit opinions and related reports for the information of Parliament and the Executive.</p> <p>Outcome 2: To improve the efficiency and effectiveness of the administration of Australian Government programs and entities by undertaking a program of independent performance audits and assurance reviews for the information of Parliament and the Executive.</p>	<p><i>Auditor-General: Mr Ian McPhee PSM</i></p>
<p>Australian Public Service Commission</p> <p>Outcome: Increased awareness and adoption of best practice public administration by the public service through leadership, promotion, advice and professional development, drawing on research and evaluation.</p>	<p><i>Acting Commissioner: Ms Carmel McGregor</i></p>
<p>National Archives of Australia</p> <p>Outcome 1: Authentic, reliable and useable Commonwealth records through the provision of information management products and services to Australian Government agencies.</p> <p>Outcome 2: Greater understanding of our heritage and democracy through preserving, describing and providing access to the national archival collection.</p>	<p><i>Director-General: Mr Ross Gibbs PSM</i></p>
<p>National Australia Day Council</p> <p>Outcome: A shared celebration of Australia and Australians through promoting the meaning of and participation in Australia Day and the Australian of the Year Awards.</p>	<p><i>Chief Executive Officer: Mr Warren Pearson</i></p>

Prime Minister and Cabinet portfolio structure and outcomes

Office of the Commonwealth Ombudsman

Ombudsman: Professor John McMillan

Outcome: Fair and accountable administrative action by Australian Government agencies by investigating complaints, reviewing administrative action and inspecting statutory compliance by law enforcement agencies.

Office of the Inspector-General of Intelligence and Security

Inspector-General: Mr Ian Carnell

Outcome: Independent assurance for the Prime Minister, senior ministers and Parliament as to whether Australia's intelligence and security agencies act legally and with propriety by inspecting, inquiring into and reporting on their activities.

Office of National Assessments

Director-General: Mr Allan Gyngell

Outcome: Advancement of Australia's national interests through increased government awareness of international developments affecting Australia.

Office of the Official Secretary to the Governor-General

Official Secretary: Mr Stephen Brady

Outcome: The performance of the Governor-General's role is facilitated through organisation and management of official duties, management and maintenance of the official household and property and administration of the Australian Honours and Awards system.

Office of the Privacy Commissioner

Privacy Commissioner and CEO: Ms Karen Curtis

Outcome: The protection of individuals' personal information through investigating complaints and inquiring into potential privacy interferences, advice to Government, audits of personal information handling practices, community education, and research.

Old Parliament House

Director: Ms Jenny Anderson

Outcome: An enhanced appreciation and understanding of the political and social heritage of Australia for members of the public, through activities including the conservation and upkeep of, and the provision of access to, Old Parliament House and the development of its collections, exhibitions and educational programs.

Department of Climate Change

Secretary: Dr Martin Parkinson PSM

Outcome: Reduction of Australia's greenhouse gas emissions, adaptation to the impacts of climate change, and negotiation of an effective global solution, through the development and implementation of a national response to climate change; and bilateral, regional and multilateral engagement internationally.

Office of the Renewable Energy Regulator

Regulator: Mr Andrew Livingston

Outcome: Administer and regulate the national Renewable Energy Target scheme to encourage increased renewable electricity generation.

ADDITIONAL ESTIMATES AND VARIATIONS—PORTFOLIO LEVEL

PORTFOLIO RESOURCES

Table 1 shows the additional resources provided to the portfolio in Appropriation Bill (No. 3 or No. 4) 2009–10 by agency.

Table 1: Portfolio resources 2009–10

	Appropriation		Movements		Total
	Bill No. 3	Bill No. 4	Special	Receipts	
	\$'000	\$'000	\$'000	\$'000	\$'000
Office of the Privacy Commissioner					
Administered appropriations	-	-	-	-	-
Departmental appropriations	59	-	-	-	59
Total:	59	-	-	-	59
Portfolio total	59	-	-	-	59
	Additional resources available within the portfolio:				59

The Prime Minister and Cabinet portfolio has the following new measures since the 2009–10 Budget:

- **Norfolk Island governance reform**

Additional funding of \$1.9 million over four years has been provided to the Office of the Privacy Commissioner, the Office of the Commonwealth Ombudsman, the Administrative Appeals Tribunal and the Federal Court of Australia to implement governance reforms on Norfolk Island to improve transparency and accountability in decision making. Of this amount, \$1.0 million over four years is allocated to the two Prime Minister and Cabinet portfolio agencies. This measure will extend Commonwealth powers of oversight over the Norfolk Island Government, allow the implementation of the customised and proportionate financial management framework and extend the powers of the Commonwealth Ombudsman to consider cases relating to Norfolk Island. The cost of this measure will be met from within the existing resources of the Attorney-General's Department.

- **Office of Evaluation and Audit—Indigenous Programs transfer to the Australian National Audit Office**

The Government will transfer the Office of Evaluation and Audit—Indigenous Programs from the Department of Finance and Deregulation to the Australian National Audit Office from 1 January 2010. This transfer will allow the consolidation of the external audit and evaluation of Indigenous programs within the Australian National Audit Office. This consolidation will result in savings from the Department of Finance and Deregulation of \$4.8 million over four years due to operational efficiencies.

Portfolio Overview

The transfer of the Office of Evaluation and Audit—Indigenous Programs to the Australian National Audit Office does not result in additional funding through Appropriation Bills (No. 3 or No. 4) 2009–10. Funding for this program was previously appropriated to the Department of Finance and Deregulation through Appropriation Bill (No. 1) 2009–10.

- **National Archives Preservation Facility—Gateway review funding**

The National Archives of Australia is providing offsets of \$0.1 million in 2009–10 to fund the initial Gateway review of the National Archives Preservation Facility (NAPF). The NAPF project is developing options for storage and preservation for the National Archives of Australia.

The Gateway review process, conducted by the Department of Finance and Deregulation, provides quality assurance during the implementation of major government projects so that the intended outcomes of the project are achieved.

- **Whole-of-government departmental efficiencies**

The Government will implement a range of efficiency measures identified by agencies as part of the whole-of-government savings exercise. Savings will be delivered by removing duplication and overlap, reducing corporate overheads, rationalising property and scaling back resources in agencies which have other opportunities to reduce the cost of services.

The Office of the Privacy Commissioner (the Office) is the only agency in the portfolio in net terms to receive additional funding through Appropriation Bills (No. 3 or No. 4) 2009–10. Accordingly, the Office is the only agency within the portfolio for which PAES have been prepared.

Table 2 outlines changes to portfolio agencies' funding as a consequence of new measures since the 2009–10 Budget.

Table 2: Changes to portfolio agencies' funding from new measures since the 2009–10 Budget

	Revised budget 2009–10 \$'000	Forw ard estimate 2010–11 \$'000	Forw ard estimate 2011–12 \$'000	Forw ard estimate 2012–13 \$'000
Department of the Prime Minister and Cabinet				
Whole-of-government departmental efficiencies	(477)	(993)	(2,585)	(589)
Total expenses	(477)	(993)	(2,585)	(589)
Australian Institute of Family Studies				
Whole-of-government departmental efficiencies	(47)	(95)	(96)	(96)
Total expenses	(47)	(95)	(96)	(96)
Australian National Audit Office				
Office of Evaluation and Audit – Indigenous Programs transfer to the Australian National Audit Office	1,900	4,000	4,000	4,100
Total expenses	1,900	4,000	4,000	4,100
Australian Public Service Commission				
Whole-of-government departmental efficiencies	(250)	(490)	(480)	(430)
Total expenses	(250)	(490)	(480)	(430)
National Archives of Australia				
National Archives Preservation Facility – Gateway review funding	(100)	-	-	-
Whole-of-government departmental efficiencies	(700)	(1,400)	(1,400)	(1,400)
Total expenses	(800)	(1,400)	(1,400)	(1,400)
Office of the Commonwealth Ombudsman				
Norfolk Island governance reform ¹	122	123	124	125
Whole-of-government departmental efficiencies	(231)	(463)	(467)	(442)
Total expenses	(109)	(340)	(343)	(317)
Office of the Privacy Commissioner				
Norfolk Island governance reform ¹	139	125	126	127
Whole-of-government departmental efficiencies	(80)	(144)	(144)	(155)
Total expenses	59	(19)	(18)	(28)
Portfolio total expenses	276	663	(922)	1,240

1. The lead agency for Norfolk Island governance reform is the Attorney-General's Department. The full measure description and package details appear in Mid-Year Economic and Fiscal Outlook 2009-10 under the Attorney-General's portfolio.

AGENCY ADDITIONAL ESTIMATES STATEMENTS

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OFFICE OF THE PRIVACY COMMISSIONER

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OFFICE OF THE PRIVACY COMMISSIONER

Section 1: Agency overview and resources

The planned outcome of the Office of the Privacy Commissioner (the Office) is:

The protection of individuals' personal information through investigating complaints and inquiring into potential privacy interferences, advice to Government, audits of personal information handling practices, community education, and research.

1.1 STRATEGIC DIRECTION

There have been no changes to the functions or outcome structure since the publication of the Portfolio Budget Statements 2009–10. Details of the strategic direction and outcome structure can be found in the Portfolio Budget Statements 2009–10, page 343 and page 349 respectively.

New measures since the 2009–10 Budget include:

- Norfolk Island governance reform
- Whole-of-government departmental efficiencies.

1.2 AGENCY RESOURCE STATEMENT

The agency resource statement details the resourcing for the Office at Additional Estimates 2009–10. Table 1.1 outlines the total resourcing available from all sources for the 2009–10 Budget year, including variations through Appropriation Bills No. 3 or No. 4, special appropriations and special accounts.

Table 1.1: Office of the Privacy Commissioner resource statement—Additional estimates for 2009–10 as at Additional Estimates, November 2009

	Estimate as at + Budget	Proposed Additional = Estimates	Total estimate at Additional Estimates	Total available at appropriation
	2009–10 \$'000	2009–10 \$'000	2009–10 \$'000	2008–09 \$'000
Ordinary annual services¹				
Departmental appropriation				
Prior year appropriation ⁴	743		743	1,836
Departmental appropriation	6,411	59	6,470	6,444
Section 31 relevant agency receipts ³	850	-	850	706
Total	8,004	59	8,063	8,986
Total ordinary annual services	A 8,004	59	8,063	8,986
Other services²				
Total other services	B -	-	-	-
Total available annual appropriations	8,004	59	8,063	8,986
Special appropriations				
Total special appropriations	C -	-	-	-
Total appropriations excluding special accounts	8,004	59	8,063	8,986
Special accounts				
Total special account	D -	-	-	-
Total resourcing				
A+B+C+D	8,004	59	8,063	8,986
Less appropriations drawn from annual or special appropriations above and credited to special accounts and/or CAC Act bodies through annual appropriations	-	-	-	-
Total net resourcing for agency	8,004	59	8,063	8,986

1. Appropriation Bills (No. 1 & 3) 2009–10.

2. Appropriation Bills (No. 2 & 4) 2009–10.

3. s. 31 relevant agency receipts—estimate.

4. Prior year appropriation carried forward from prior year adjusted to reflect balance at 30 June 2009.

All figures are GST exclusive.

1.3 AGENCY MEASURES TABLE

Table 1.2 summarises new Government measures taken since the 2009–10 Budget.

Table 1.2: Agency measures since Budget

	Program	2009–10 \$'000	2010–11 \$'000	2011–12 \$'000	2012–13 \$'000
Expense measures					
Norfolk Island governance reform ¹					
Departmental expense	1.1	139	125	126	127
Whole-of-government departmental efficiencies					
Departmental expense	1.1	(80)	(144)	(144)	(155)
Total		59	(19)	(18)	(28)
Total expense measures					
Departmental		59	(19)	(18)	(28)
Total		59	(19)	(18)	(28)

1. The lead agency for Norfolk Island governance reform is the Attorney-General's Department. The full measure description and package details appear in the Mid-Year Economic and Fiscal Outlook 2009-10 under the Attorney-General's portfolio.

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for the Office at Additional Estimates, by outcome. Table 1.3 details the additional estimates and variations resulting from new measures since the 2009–10 Budget in Appropriation Bills No. 3. Table 1.4 details additional estimates or variations through other factors, such as parameter adjustments.

Table 1.3: Additional estimates and variations to outcomes from measures since 2009–10 Budget

	Program impacted	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)	2012–13 (\$'000)
Outcome 1					
Increase in estimates (departmental)					
Norfolk Island governance reform ¹	1.1	139	125	126	127
Decrease in estimates (departmental)					
Whole-of-government departmental efficiencies	1.1	(80)	(144)	(144)	(155)
Net impact on estimates for Outcome 1 (departmental)					
		59	(19)	(18)	(28)

1. The lead agency for Norfolk Island governance reform is the Attorney-General's Department. The full measure description and package details appear in the Mid-Year Economic and Fiscal Outlook 2009–10 under the Attorney-General's portfolio.

Table 1.4: Additional estimates and variations to outcomes from other variations

	Program impacted	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)	2012–13 (\$'000)
Outcome 1					
Decrease in estimates (departmental)					
Parameter adjustments	1.1	-	(57)	(83)	(103)
Net impact on estimates for Outcome 1 (departmental)					
		-	(57)	(83)	(103)

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following table details the additional estimates sought for the Office through Appropriation Bill No. 3.

Table 1.5: Appropriation Bill (No. 3) 2009–10

	2008–09 Available (\$'000)	2009–10 Budget (\$'000)	2009–10 Revised (\$'000)	Additional estimates (\$'000)	Reduced estimates (\$'000)
DEPARTMENTAL PROGRAMS					
Outcome 1					
The protection of individuals' personal information through investigating complaints and inquiring into potential privacy interferences, advice to Government, audit of personal information handling practices, community education, and research	6,444	6,411	6,470	59	-
Total	6,444	6,411	6,470	59	-
Total departmental	6,444	6,411	6,470	59	-

Note: 2008-09 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 1.6: Appropriation Bill (No. 4) 2009–10

Table 1.6 has not been included as no additional estimates are sought for the Office through Appropriation Bill (No. 4) 2009-10.

Section 2: Revisions to agency resources and planned performance

2.1 RESOURCES AND PERFORMANCE INFORMATION

OUTCOME 1

Outcome 1 strategy

There has been no change to the Office’s outcome statement or structure.

Table 2.1: Budgeted expenses and resources for Outcome 1

Outcome 1: The protection of individuals' personal information through investigating complaints and inquiring into potential privacy interferences, advice to Government, audits of personal information handling practices, community education, and research	2008–09 Actual expenses \$'000	2009–10 Revised estimated expenses \$'000
Program 1.1: Complaint handling, compliance and monitoring and education and promotion		
Departmental expenses		
Ordinary annual services (Appropriation Bill No. 1)	6,444	6,470
Revenues from independent sources (section 31)	906	850
Expenses not requiring appropriation in the Budget year	619	24
Total for Program 1.1	7,969	7,344
Outcome 1 Totals by appropriation type		
Departmental expenses		
Ordinary annual services (Appropriation Bill No. 1)	6,444	6,470
Revenues from independent sources (section 31)	906	850
Expenses not requiring appropriation in the Budget year	619	24
Total expenses for Outcome 1	7,969	7,344
	2008–09	2009–10
Average staffing level (number)	65	62

Program objective 1.1

The Office's program objectives are to:

- investigate complaints from individuals about potential interferences with their privacy
- conduct audits of the personal information handling practices of Commonwealth and ACT agencies and other organisations covered by the Act
- inquire into acts or practices that may be interferences with privacy
- foster public discussion, and undertake and coordinate research and educational programs to promote the concept of privacy protection.

Program expenses 1.1

	2008–09 Actual	2009–10 Revised budget	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
(\$'000)					
Annual departmental expenses:					
Program 1.1	7,350	7,320	7,238	7,309	7,342
Expenses not requiring appropriation in the Budget year	619	24	24	24	24
Total program expenses	7,969	7,344	7,262	7,333	7,366

Program deliverables 1.1

	2008–09 Actual	2009–10 Revised budget	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
Deliverables (\$'000)					
Complaint handling, compliance and monitoring, and education and promotion	7,969	7,344	7,262	7,333	7,366

Program key performance indicators 1.1

	2008–09 Actual	2009–10 Revised budget target	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
Key performance indicators					
Number of complaints finalised within 12 months of receipt	80%	80%	80%	80%	80%
Number of written enquiries answered within 10 days	90%	90%	90%	90%	90%
Time taken from commencement to finalisation of audits	6 months	6 months	6 months	6 months	6 months
Number of visits to the website	>1 million	>1 million	>1 million	>1 million	>1 million
Number of pages viewed on the website	>5 million	>5 million	>5 million	>5 million	>5 million

Section 3: Explanatory tables and budgeted financial statements

3.1 EXPLANATORY TABLES

3.1.1 Estimates of special account flows

Table 3.1.1 has not been included as the Office has no special accounts.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

Income statement

Consistent with 2008–09, total revenue is budgeted at \$7.3 million. The Office’s operating appropriation has also remained stable at \$6.5 million.

Balance sheet

In 2009–10, the Office has budgeted for internally funded capital expenditure of \$25,000 for the maintenance of IT infrastructure, existing communication systems and leasehold improvements.

Table 3.2.1: Budgeted departmental comprehensive income statement (showing net cost of services)

	Actual 2008–09 \$'000	Revised budget 2009–10 \$'000	Forward estimate 2010–11 \$'000	Forward estimate 2011–12 \$'000	Forward estimate 2012–13 \$'000
EXPENSES					
Employee benefits	5,475	5,284	5,333	5,397	5,483
Supplier	2,466	2,020	1,889	1,896	1,843
Depreciation and amortisation	24	25	25	25	25
Write-down and impairment of assets	4	5	5	5	5
Finance costs	-	10	10	10	10
Total expenses	7,969	7,344	7,262	7,333	7,366
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	906	850	850	850	850
Total revenue	906	850	850	850	850
Gains					
Other gains	24	24	24	24	24
Total gains	24	24	24	24	24
Total own-source income	930	874	874	874	874
Net cost of (contribution by) services	7,039	6,470	6,388	6,459	6,492
Appropriation revenue	6,444	6,470	6,388	6,459	6,492
Surplus (Deficit)	(595)	-	-	-	-
Surplus (Deficit) attributable to the Australian Government	(595)	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)

	Actual 2008–09 \$'000	Revised budget 2009–10 \$'000	Forw ard estimate 2010–11 \$'000	Forw ard estimate 2011–12 \$'000	Forw ard estimate 2012–13 \$'000
ASSETS					
Financial assets					
Cash and equivalents	184	190	208	282	287
Trade and other receivables	894	894	894	894	894
Other	26	26	26	26	26
Total financial assets	1,104	1,110	1,128	1,202	1,207
Non-financial assets					
Infrastructure, plant and equipment	68	68	68	68	68
Intangibles	62	77	91	89	84
Total non-financial assets	130	145	159	157	152
Total assets	1,234	1,255	1,287	1,359	1,359
LIABILITIES					
Provisions					
Employees	1,001	1,020	1,050	1,120	1,120
Other	93	95	97	99	99
Total provisions	1,094	1,115	1,147	1,219	1,219
Payables					
Suppliers	72	72	72	72	72
Other	-	-	-	-	-
Total payables	72	72	72	72	72
Total liabilities	1,166	1,187	1,219	1,291	1,291
Net assets	68	68	68	68	68
EQUITY¹					
Parent entity interest					
Contributed equity	(349)	(349)	(349)	(349)	(349)
Reserves	9	9	9	9	9
Retained surpluses or accumulated deficits	408	408	408	408	408
Total equity	68	68	68	68	68
Current assets	1,104	1,110	1,128	1,202	1,207
Non-current assets	130	145	159	157	152
Current liabilities	863	879	902	956	956
Non-current liabilities	303	308	317	335	335

1. 'Equity' is the residual interest in assets after deduction of liabilities.
Prepared on Australian Accounting Standards basis.

Table 3.2.3: Budgeted departmental statement of cash flows (as at 30 June)

	Actual 2008–09 \$'000	Revised budget 2009–10 \$'000	Forward estimate 2010–11 \$'000	Forward estimate 2011–12 \$'000	Forward estimate 2012–13 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	706	850	850	850	850
Appropriations	6,444	6,470	6,388	6,459	6,492
Net GST received from the ATO	183	250	250	250	250
Cash from the Official Public Account	500	-	-	-	-
Total cash received	7,833	7,570	7,488	7,559	7,592
Cash used					
Employees	5,398	5,657	5,803	6,036	6,268
Suppliers	2,964	1,882	1,642	1,424	1,294
Total cash used	8,362	7,539	7,445	7,460	7,562
Net cash from or (used by) operating activities	(529)	31	43	99	30
INVESTING ACTIVITIES					
Total cash received					
-	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	2	25	25	25	25
Purchase of financial intangibles	62	-	-	-	-
Total cash used	64	25	25	25	25
Net cash from or (used by) investing activities	(64)	(25)	(25)	(25)	(25)
FINANCING ACTIVITIES					
Total cash received					
-	-	-	-	-	-
Cash used					
Other	259	-	-	-	-
Total cash used	259	-	-	-	-
Net cash from or (used by) financing activities	(259)	-	-	-	-
Net increase or (decrease) in cash held	(852)	6	18	74	5
Cash at the beginning of the reporting period	1,036	184	190	208	282
Cash at the end of the reporting period	184	190	208	282	287

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Departmental statement of changes in equity—summary of movement (Budget year 2009–10)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2009				
Balance carried forward from previous period	408	9	(349)	68
Adjusted opening balance	408	9	(349)	68
Income and expense				
Surplus (deficit) for the period	-	-	-	-
Total income and expenses recognised directly in equity	408	9	(349)	68
Transactions with owners				
Sub-total transactions with owners	-	-	-	-
Estimated closing balance as at 30 June 2010	408	9	(349)	68

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Capital budget statement—departmental

	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	2008–09	2009–10	2010–11	2011–12	2012–13
	\$'000	\$'000	\$'000	\$'000	\$'000
CAPITAL APPROPRIATIONS					
Total capital appropriations	-	-	-	-	-
ACQUISITION OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources ¹	64	25	25	25	25
TOTAL	64	25	25	25	25

1. May include the following sources of funding: annual and prior year appropriations; donations and contributions; gifts; finance leases; internally developed assets; s. 31 relevant agency receipts; proceeds from the sale of assets.

The numbers in this table are subject to review under the government's net cash framework as part of the Operation Sunlight review.

Prepared on Australian Accounting Standards basis.

Table 3.2.6: Statement of asset movements (2009–10)

	Other infrastructure, plant and equipment \$'000	Intangibles \$'000	Total \$'000
As at 1 July 2009			
Gross book value	68	62	130
Accumulated depreciation/amortisation	-	-	-
Opening net book balance	68	62	130
CAPITAL ASSET ADDITIONS			
Estimated expenditure on new or replacement assets			
By purchase or internally developed	10	15	25
Sub-total	10	15	25
Other movements			
Depreciation/amortisation expense	10	15	25
Other movements	-	15	15
As at 30 June 2010			
Gross book value	78	92	170
Accumulated depreciation/amortisation	10	15	25
Closing net book balance	68	77	145

The numbers in this table are subject to review under the Government's net cash framework as part of the Operation Sunlight review.

Prepared on Australian Accounting Standards basis.

GLOSSARY

Accrual accounting	System of accounting where items are brought to account and included in the financial statements as they are earned or incurred, rather than as they are received or paid.
Accumulated depreciation	The aggregate depreciation recorded for a particular depreciating asset.
Additional estimates	Where amounts appropriated at Budget time are insufficient, Parliament may appropriate more funds to portfolios through the Appropriation Estimates Acts.
Administered items	Expenses, revenues, assets or liabilities managed by agencies on behalf of the Commonwealth. Agencies do not control administered items. Administered expenses include grants, subsidies and benefits. In many cases, administered expenses fund the delivery of third party outputs.
Appropriation	An authorisation by Parliament to spend moneys from the Consolidated Revenue Fund for a particular purpose.
Annual Appropriation	Acts of Parliament, which provide appropriation for the Government's activities during a specific financial year. Three appropriation Bills are introduced into Parliament in May and comprise the Budget. Further supplementary Bills are introduced later in the financial year as part of the Additional Estimates process. The parliamentary departments have their own appropriation Bills.
Capital expenditure	Expenditure by an agency on capital projects, for example purchasing a building.
Consolidated Revenue Fund	Section 81 of the Constitution stipulates that all revenue raised or money received by the Commonwealth forms the one consolidated revenue fund (CRF). The CRF is not a bank account. The Official Public Account reflects most of the operations of the CRF.

Glossary

Departmental items	Assets, liabilities, revenues and expenses that are controlled by the agency to produce outputs. Departmental items would generally include computers, plant and equipment assets used by agencies in providing goods and services, and most employee expenses, supplier costs and other administrative expenses incurred.
Depreciation	Apportionment of an asset's capital value as an expense over its estimated useful life to take account of normal usage, obsolescence, or the passage of time.
Equity or net assets	Residual interest in the assets of an entity after deduction of its liabilities.
Expense	Expenses represent the full costs of an activity, that is, the total value of all the resources consumed in producing goods and services or the loss of future economic benefits in the form of reductions in assets or increases in liabilities of the entity. Expenses include cash items, such as salary payments, as well as expenses that have been incurred, such as accruing employee entitlements that will be paid in the future.
FMA Act	Financial Management and Accountability Act 1997
Operating result	Equals revenue less expenses.
Program	The building blocks of government financial and non-financial reporting, management and analysis. Programs provide a tangible link between government decisions, government activities and the impacts of those actions.
Revenue	Total value of resources earned or received to cover the production of goods and services.
Special Account	Balances existing within the Consolidated Revenue Fund (CRF) that are supported by standing appropriations (<i>Financial Management and Accountability Act 1997</i> , ss. 20 and 21). Special accounts allow money in the CRF to be acknowledged as set-aside (hypothecated) for a particular purpose. Amounts credited to a Special Account may only be spent for the purposes of the Special Account. Special Accounts can only be established by a written determination of the Finance Minister (s. 20 of the FMA Act) or through an Act of Parliament (referred to in s. 21 of the FMA Act).

Special Appropriations
(including Standing
Appropriations)

An amount of money appropriated by a particular Act of Parliament for a specific purpose and number of years. For Special Appropriations, the authority to withdraw funds from the CRF does not generally cease at the end of the financial year.

Standing Appropriations are a subcategory consisting of ongoing special appropriations – the amount appropriated will depend on circumstances specified in the legislation.