

AUSTRALIAN BUREAU OF STATISTICS

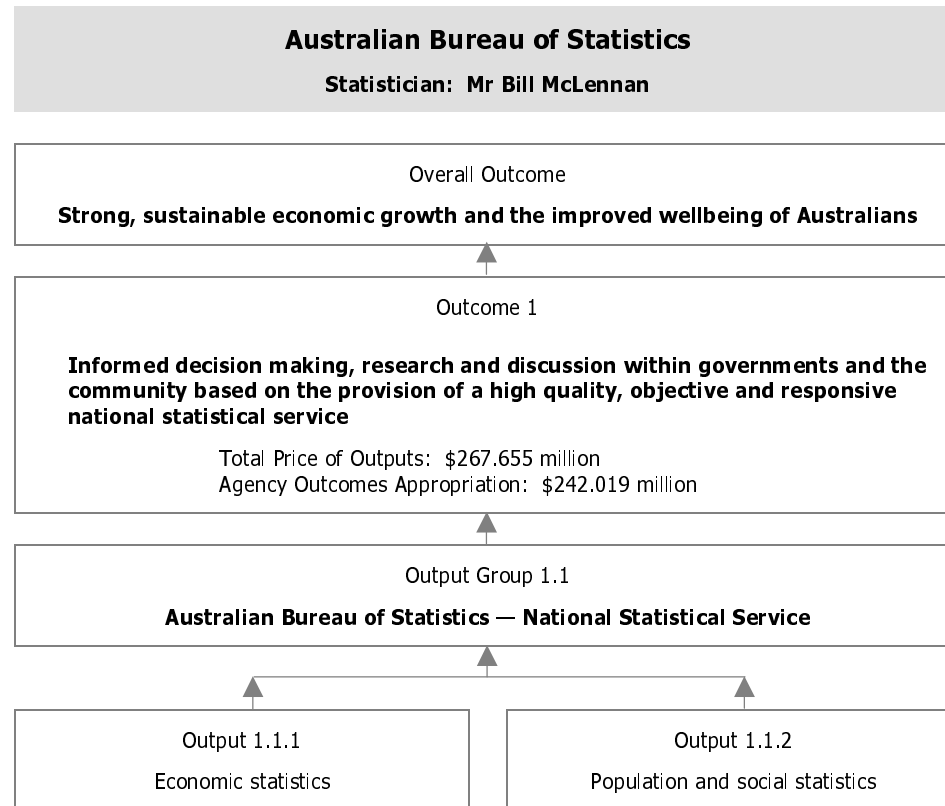
Section 1: Overview, Additional Estimates and Variations to Outcomes

OVERVIEW

There has been no change to the overview to that included in the 1999-2000 Portfolio Budget Statements.

ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

As part of the Mid Year Economic Fiscal Outlook (MYEFO) and Additional Estimates (AE) process, the Australian Bureau of Statistics (ABS) undertook a comprehensive review of its budget estimates with the aim of refining these estimates. This process has resulted in a reduction of \$1.697 million in appropriations to ABS estimates since the 1999-2000 Portfolio Budget Statements. It should be noted that the changes to the estimates will not affect the capacity of the ABS to deliver its outcome and outputs.



Breakdown of Additional Estimates by Appropriations Bill

Table 1.2: Appropriation Bill (No 3) 1999-2000

	1998-99 Estimated Expenses \$'000	1999-00 Budget \$'000	1999-00 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Agency Outputs					
Outcome 1					
Informed decision making, research and discussion within governments and the community based on the provision of a high quality, objective and responsive national statistical service	214,951	243,716	242,019	—	(1,697)
Total	214,951	243,716	242,019	—	(1,697)

Table 1.3: Appropriation Bill (No 4) 1999-2000

	1998-99 Estimated Expenses \$'000	1999-00 Budget \$'000	1999-00 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Equity Injections and Loans					
Equity Injections	—	—	—	—	—
Loans	—	—	—	—	—
Carryover from previous years	—	—	11,250	11,250	—
Administered Capital	—	—	—	—	—
Total	—	—	11,250	11,250	—

Table 1.4: Staff Years (Number)

	1999-00 Budget	1999-00 Revised	Variation
Outcome 1	2,920	3,030	110

Section 2: Revisions to Outcomes and Outputs

OUTCOMES AND OUTPUT GROUPS

The Australian Bureau of Statistics (ABS) has not made any changes to its outcome or outputs since the 1999-2000 Portfolio Budget Statements.

REVISED PERFORMANCE INFORMATION AND LEVEL OF ACHIEVEMENT — 1999-2000

The ABS has not made any changes to its Performance Information since the 1999-2000 Portfolio Budget Statements.

Section 3: Budget Financial Statements

The budget financial statements will form the basis of the financial statements that will appear in the Australian Bureau of Statistics' 1999-2000 Annual Report, and also form the basis for the input into the Whole of Government Accounts.

Budget Statement of Revenue and Expenses

This statement provides a picture of the expected financial results for the ABS by identifying full accrual expenses and revenues, which highlights whether the ABS is operating at a sustainable level.

Budget Statement of Assets and Liabilities

This statement shows the financial position of the ABS. It enables decision-makers to track the management of the ABS's assets and liabilities.

Budget Cash Flow Statement

This statement identifies expected cash flows from operating activities, investing activities and financing activities.

Capital Budget

This statement shows all proposed capital expenditure funded either through the Budget as appropriations or from internal sources.

Table 3.1: Budget Statement of Revenue and Expenses

	Actual	Revised Budget	Estimated		
	1998-99 \$'000	1999-00 \$'000	2000-01 \$'000	2001-02 \$'000	2002-03 \$'000
Agency Revenue and Expenses					
Revenues					
Revenue from government					
Ordinary annual appropriations (net appropriations)	203,687	242,019	268,188	353,310	251,062
Resources received free of charge	746	75	75	75	75
Revenue from other sources					
Sales of goods and services	22,702	25,228	26,791	27,917	40,711
Other revenue from other sources	444	333	299	278	171
Total Revenue	227,579	267,655	295,353	381,580	292,019
Expenses					
Employees	155,600	161,601	163,410	258,332	174,144
Depreciation and amortisation	20,054	32,901	36,266	34,824	35,825
Other costs of providing goods and services	51,643	65,600	88,105	81,043	74,719
Other	578	541	560	369	319
Total Expenses	227,875	260,643	288,341	374,568	285,007
Operating Result Before Capital User Charge	(296)	7,012	7,012	7,012	7,012
Capital User Charge	—	7,012	7,012	7,012	7,012
Transfers and Dividends	—	—	—	—	—
Accumulated Results at Year End	(296)	—	—	—	—
Net contribution to government	—	—	—	—	—

Table 3.2: Budget Statement of Assets and Liabilities

	Actual	Revised Budget	Estimated		
	1998-99 \$'000	1999-00 \$'000	2000-01 \$'000	2001-02 \$'000	2002-03 \$'000
Agency Assets and Liabilities					
Debt					
Leases	11,216	9,321	7,382	5,370	3,268
Total Debt	11,216	9,321	7,382	5,370	3,268
Provisions and Payables					
Employees	53,409	52,705	50,545	52,016	50,903
Suppliers	1,414	1,478	2,059	2,038	1,591
Other	2,489	2,988	3,082	4,250	4,556
Total Provisions and Payables	57,312	57,171	55,686	58,304	57,050
Equity					
Accumulated results	50,305	50,305	50,305	50,305	50,305
Reserves	8,127	8,127	8,127	8,127	8,127
Total Equity	58,432	58,432	58,432	58,432	58,432
Total Liabilities and Equity	126,960	124,924	121,500	122,106	118,750
Financial Assets					
Cash	221	19,270	21,515	7,180	14,611
Receivables	12,873	1,921	1,865	1,908	3,371
Total Financial Assets	13,094	21,191	23,380	9,088	17,982
Non-Financial Assets					
Infrastructure, plant and equipment	38,428	33,711	34,054	54,745	46,014
Intangibles	64,513	59,548	53,394	47,878	41,522
Other	10,925	10,474	10,672	10,395	13,232
Total Non-Financial Assets	113,866	103,733	98,120	113,018	100,768
Total Assets	126,960	124,924	121,500	122,106	118,750

Table 3.3: Budget Cash Flow Statement

	Actual	Revised Budget	Estimated		
	1998-99 \$'000	1999-00 \$'000	2000-01 \$'000	2001-02 \$'000	2002-03 \$'000
Agency Cash Flows					
Operating Activities					
Cash Received					
Appropriations	211,831	242,019	268,188	353,310	251,062
Sales of goods and services	23,757	36,644	26,807	29,016	39,487
Total Cash Received	235,588	278,663	294,995	382,326	290,549
Cash Used					
Employees	154,005	174,286	176,801	267,318	185,468
Suppliers	56,602	78,649	109,239	95,354	90,809
Other	578	(25,113)	(32,396)	(24,756)	(22,840)
Total Cash Used	211,185	227,822	253,644	337,916	253,437
Net Cash from Operating Activities	24,403	50,841	41,351	44,410	37,112
Investing Activities					
Cash Received					
Proceeds from sale of property, plant and equipment	246	333	301	278	171
Other	—	—	—	—	—
Total Cash Received	246	333	301	278	171
Cash Used					
Purchase of property, plant and equipment	24,912	23,218	30,456	49,999	20,738
Total Cash Used	24,912	23,218	30,456	49,999	20,738
Net Cash from Investing Activities	(24,666)	(22,885)	(30,155)	(49,721)	(20,567)
Financing Activities					
Cash Received	—	—	—	—	—
Total Cash Received	—	—	—	—	—
Cash Used					
Capital user charge paid	—	7,012	7,012	7,012	7,012
Repayment of borrowings	—	1,895	1,939	2,012	2,102
Total Cash Used	—	8,907	8,951	9,024	9,114
Net Cash from Financing Activities	—	(8,907)	(8,951)	(9,024)	(9,114)
Net increase/decrease in cash held	(263)	19,049	2,245	(14,335)	7,431
Add cash as at 1 July	484	221	19,270	21,515	7,180
Cash as at 30 June	221	19,270	21,515	7,180	14,611

CAPITAL BUDGET

The ABS is to receive its 1998-1999 cash carryover amount of \$11.250 million as a capital appropriation in 1999-2000. The purchase of non-current assets will be funded internally from agency resources.

Table 3.4: Capital Budget

	Actual	Revised Budget	Estimated		
	1998-99 \$'000	1999-00 \$'000	2000-01 \$'000	2001-02 \$'000	2002-03 \$'000
Funded by capital appropriations	—	11,250	—	—	—
Funded internally by Agency resources	52,129	23,218	30,456	49,999	20,738
Total	52,129	34,468	30,456	49,999	20,738

NOTES TO THE FINANCIAL STATEMENTS

Basis of Accounting

The agency budget statements are prepared in compliance with Australian Accounting Standards, Accounting Guidance Releases and having regard to Statements of Accounting Concepts.

The agency budget statements have been prepared on an accrual basis and are in accordance with historical cost convention, except for certain assets which, as noted, are at valuation. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position.

Budget Statement of Revenue and Expenses

Revenues

Revenue from government — Ordinary annual appropriations

The decrease in appropriations in 1999-2000 by \$1.697 million, 2000-2001 by \$0.746 million, 2001-2002 by \$0.928 million and 2002-2003 by \$0.814 million are due to revisions based upon the 1998-1999 audited financial statements and revised budget data used in developing the accrual budgets.

Expenses

Employee entitlements

The ABS has reflected a downward adjustment in this category. The revisions were based on time series analysis of actual Provision for Recreation Leave and Provision for Long

Service Leave from historical audited financial statements. Other adjustments were based on revised budget data.

Depreciation

The increase in this category is principally due to an increase in Non-Financial Assets, Infrastructure Plant and Equipment (IPE) for a net amount of \$2.9 million. During 1998-1999 the ABS revalued its assets and some of the increases are due to revaluations. The resulting growth in asset values had a flow on effect on depreciation expense in the current and out years.

Other costs of providing goods and services

Other costs of providing goods and services are essentially Suppliers' expenses. The ABS has reflected a downward adjustment in this category. This adjustment was made in line with the 1998-1999 audited financial statements.

Other

The re-categorisation of doubtful debts from 'Other costs of providing goods & services' to 'Other' contributes to the variation.

Capital User Charge (CUC)

The ABS had a net increase in equity of \$32 million at the end of 1998-1999 contributing to the change in CUC. See Equity note below.

Budget Statement of Assets and Liabilities

Debt

Leases

Under this category, the leases details were revised in line with the 1998-1999 audited financial statements. The effect is that the level of debt has decreased in the current year and the out years.

Equity

The ABS has had a net increase in equity of \$32 million at the end of 1998-1999. The growth in equity was predominantly related to asset revaluations and in-house software first recognised on the basis of the 1998-1999 audited financial statements.

Provisions and Payables

Employees

The ABS has reflected a downward adjustment in this category. The revisions were based on time series analysis of actual Provision for Recreation Leave and Provision for Long Service Leave from historical audited financial statements. Other adjustments were based on revised budget data.

Suppliers and other

Other adjustments to suppliers and other provisions and payables were made on the basis of the 1998-1999 audited financial statements and revised budget data.

Financial Assets

Cash

The cash figure has increased predominantly due to the recognition of the 1998-1999 carryover amount of \$11.250 million. As this is a balance sheet item, the effects flow through to the out years. Other adjustments in the budget have also impacted on the movements in cash flow.

Receivables

In 1999-2000, the increase in appropriation receivable is due to correcting adjustments made following the budget review.

Other

The re-categorisation of accrued income into this category, coupled with revisions to accounts receivable and provision for doubtful debts contribute to the variation.

Non-Financial Assets

Intangibles

There has been a \$14 million increase in the in-house software category. This is due to a change in in-house software policy in line with the 1998-1999 audited financial statements.

Budget Cash Flow Statement

Operating Activities

Cash received

In 1999-2000, the sale of goods and services component includes the carryover amount of \$11.250 million.

Net cash from operating activities

In the cash budget environment, administration dollars were used for the purchase of assets and the repayment of financing activities. Under the accrual budgeting framework, adjustments had to be made to accurately reflect these transactions. The negative adjustment figure of \$25,113 million in 1999-2000 has the effect of reducing the total cash used under operating activities, thereby accurately showing actual monies used under this category. Similar adjustments are indicated in the out years. The adjustment amount has subsequently been reflected under investing and financing categories.

Capital Budget

ABS capital expenditure programmes in the budget and forward years are funded internally. The capital budget has had minor variations following a refinement of budget estimates. The new capital figures are as follows: 1999-2000 intangibles of \$16.089 million, plant and equipment of \$7.129 million, 2000-2001 intangibles of \$16.153 million, plant and equipment of \$14.303 million, 2001-2002 intangibles of \$13.634 million, plant and equipment of \$9.110 million and Central Office fitout of \$27.255 million, 2002-2003 intangibles of \$13.212 million, plant and equipment of \$7.526 million.