# AUSTRALIAN BUREAU OF STATISTICS

## Section 1: Overview, additional estimates and variations to outcomes

### OVERVIEW

There has been no change to the overview included in the 2000-01 Portfolio Budget Statements.

### ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

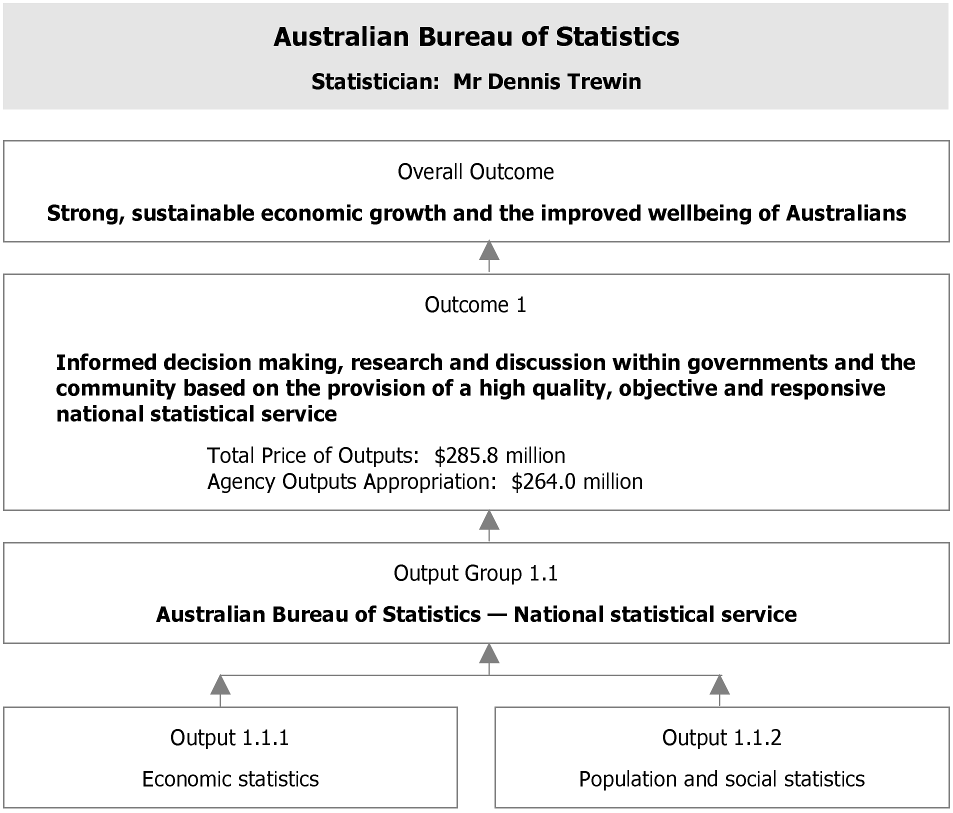
#### Measures

The Australian Bureau of Statistics (ABS) has no additional measures since the 2000-01 Portfolio Budget Statements.

### OTHER VARIATIONS TO APPROPRIATIONS

As part of the Mid-Year Economic Fiscal Outlook (MYEFO) and Additional Estimates processes, the ABS undertook a comprehensive review of its budget estimates with the aim of refining these estimates. This process has resulted in an increase in Appropriation Bill (No. 3) 2000-01 of $0.813 million. This is due to an increase in revised parameters of $0.819 million and a reduction in interest revenue earned from devolved banking arrangements of $0.006 million.

**Chart 3: Australian Bureau of Statistics outcomes and outputs**



## BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATIONS BILL

### Table 1.2: Appropriation Bill (No. 3) 2000-01

| | 1999-00 actual $'000 | 2000-01 budget $'000 | 2000-01 revised $'000 | Additional estimates $'000 | Reduced estimates $'000 |
|---|---|---|---|---|---|
| **ABS OUTPUTS** | | | | | |
| **Outcome 1** | | | | | |
| Informed decision making, research and discussion within governments and the community based on the provision of a high quality, objective and responisive national statistical service | 241,819 | 263,188 | 264,001 | 813 | - |
| **Total** | 241,819 | 263,188 | 264,001 | 813 | - |
| Appropriation Bill No. 3 | - | - | - | 813 | - |
| **Total** | - | - | - | 813 | - |

## VARIATIONS TO REVENUE FROM OTHER SOURCES THROUGH NET ANNOTATED (SECTION 31) RECEIPTS

### Table 1.5: Changes to net annotated appropriations (section 31) receipts

| | Total approp 2000-01 budget $'000 | Total approp 2000-01 revised $'000 | Receipts from independent sources budget $'000 | Receipts from independent sources revised $'000 | Variation in non-govt revenue $'000 |
|---|---|---|---|---|---|
| **Outcome 1** | | | | | |
| Informed decision making, research and discussion within governments and the community based on the provision of a high quality, objective and responisive national statistical service | 263,188 | 264,001 | 24,060 | 21,760 | (2,300) |
| **Total** | 263,188 | 264,001 | 24,060 | 21,760 | (2,300) |

# Section 2: Revisions to outcomes and outputs

## OUTCOMES AND OUTPUT GROUPS

The ABS has not made any changes to its outcome or outputs since the 2000-01 Portfolio Budget Statements.

### Revised performance information and level of achievement — 2000-01

The ABS has not made any changes to its performance information since the 2000-01 Portfolio Budget Statements.

# Section 3: Budgeted financial statements

## Budget statement of revenues and expenses

This statement provides a picture of the expected financial results for the ABS by identifying full accrual expenses and revenues, which highlight 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 statement

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

## Table 3.1: Budget statement of revenues and expenses

| | Actual 1999-00 $'000 | Revised budget 2000-01 $'000 | 2001-02 $'000 | Estimated 2002-03 $'000 | 2003-04 $'000 |
|---|---|---|---|---|---|
| **ABS REVENUE AND EXPENSES** | | | | | |
| **Revenues** | | | | | |
| Revenue from government | | | | | |
| Ordinary annual appropriations | 241,845 | 264,001 | 355,913 | 252,806 | 250,453 |
| Revenue from other sources | | | | | |
| Sales of goods and services | 23,088 | 21,669 | 22,921 | 35,818 | 27,779 |
| Other revenue from other sources | 91 | 91 | 93 | 93 | 92 |
| **Total revenue** | 265,024 | 285,761 | 378,927 | 288,717 | 278,324 |
| **Expenses** | | | | | |
| Employees | 168,185 | 174,442 | 267,667 | 180,688 | 166,417 |
| Depreciation and amortisation | 21,955 | 26,137 | 30,085 | 34,717 | 35,393 |
| Other costs of providing goods and services | 64,879 | 77,622 | 73,700 | 65,927 | 69,224 |
| Other | 507 | 427 | 342 | 252 | 157 |
| **Total expenses** | 255,526 | 278,628 | 371,794 | 281,584 | 271,191 |
| **Operating result before capital user charge** | 9,498 | 7,133 | 7,133 | 7,133 | 7,133 |
| Capital user charge | (7,657) | (7,133) | (7,133) | (7,133) | (7,133) |
| Extraordinary items | - | - | - | - | - |
| Opening Accumulated results | 34,931 | 36,772 | 36,772 | 36,772 | 36,772 |
| **Accumulated results at year end** | 36,772 | 36,772 | 36,772 | 36,772 | 36,772 |

## Table 3.2: Budget statement of assets and liabilities

| | Actual 1999-00 $'000 | Revised Budget 2000-01 $'000 | Estimated 2001-02 $'000 | 2002-03 $'000 | 2003-04 $'000 |
|---|---|---|---|---|---|
| **ABS ASSETS AND LIABILITIES** | | | | | |
| **Debt** | | | | | |
| Loans | - | - | 13,200 | 13,200 | 13,200 |
| Finance leases | 8,368 | 7,723 | 5,711 | 3,610 | 1,418 |
| **Total debt** | 8,368 | 7,723 | 18,911 | 16,810 | 14,618 |
| **Provisions and payables** | | | | | |
| Employees | 63,750 | 63,911 | 69,279 | 68,707 | 63,634 |
| Supplies | 7,228 | 10,611 | 7,282 | 6,805 | 7,457 |
| Other | 5,586 | 2,545 | 3,850 | 3,587 | 3,051 |
| **Total provisions and payables** | 76,564 | 77,067 | 80,411 | 79,099 | 74,142 |
| **Equity** | | | | | |
| Accumulated results | 36,772 | 36,772 | 36,772 | 36,772 | 36,772 |
| Reserves | 22,667 | 22,667 | 22,667 | 22,667 | 22,667 |
| **Total equity** | 59,439 | 59,439 | 59,439 | 59,439 | 59,439 |
| **Total liabilities and equity** | 144,371 | 144,229 | 158,761 | 155,348 | 148,199 |
| **Financial assets** | | | | | |
| Cash | 4,719 | 5,135 | 5,657 | 9,054 | 16,231 |
| Receivables | 2,873 | 2,255 | 2,666 | 4,224 | 3,620 |
| Investments | 18,000 | - | - | - | - |
| **Total financial assets** | 25,592 | 7,390 | 8,323 | 13,278 | 19,851 |
| **Non-financial assets** | | | | | |
| Infrastructure, plant and equipment | 38,153 | 48,282 | 61,807 | 51,072 | 40,825 |
| Intangibles | 73,124 | 77,666 | 79,526 | 78,535 | 75,705 |
| Other | 7,502 | 10,891 | 9,105 | 12,463 | 11,818 |
| **Total non-financial assets** | 118,779 | 136,839 | 150,438 | 142,070 | 128,348 |
| **Total assets** | 144,371 | 144,229 | 158,761 | 155,348 | 148,199 |

## Table 3.3: Budget cash flow statement

| | Actual 1999-00 $'000 | Revised budget 2000-01 $'000 | 2001-02 $'000 | Estimated 2002-03 $'000 | 2003-04 $'000 |
|---|---|---|---|---|---|
| **ABS CASH FLOWS** | | | | | |
| **Operating activities** | | | | | |
| **Cash received** | | | | | |
| Appropriations | 241,819 | 264,001 | 355,913 | 252,806 | 250,453 |
| Sales of goods and services | 23,808 | 23,920 | 24,150 | 33,160 | 25,514 |
| **Total cash received** | 265,627 | 287,921 | 380,063 | 285,966 | 275,967 |
| **Cash used** | | | | | |
| Employees | 162,298 | 183,181 | 275,931 | 194,918 | 179,917 |
| Supplies | 59,789 | 72,439 | 62,199 | 55,426 | 57,233 |
| **Total cash used** | 222,087 | 255,620 | 338,130 | 250,344 | 237,150 |
| **Net cash from operating activities** | 43,540 | 32,301 | 41,933 | 35,622 | 38,817 |
| **Investing activities** | | | | | |
| **Cash received** | | | | | |
| Proceeds from sale of property, plant and equipment | 234 | 3 | 4 | 3 | 3 |
| Other | 11,250 | - | - | - | - |
| **Total cash received** | 11,484 | 3 | 4 | 3 | 3 |
| **Cash used** | | | | | |
| Purchase of property, plant and equipment | 27,294 | 40,816 | 45,470 | 22,993 | 22,318 |
| **Total cash used** | 27,294 | 40,816 | 45,470 | 22,993 | 22,318 |
| **Net cash from investing activities** | (15,810) | (40,813) | (45,466) | (22,990) | (22,315) |
| **Financial activities** | | | | | |
| **Cash received** | | | | | |
| Proceeds from borrowings | - | - | 13,200 | - | - |
| **Total cash received** | - | - | 13,200 | - | - |
| **Cash used** | | | | | |
| Capital user charge paid | 3,678 | 7,133 | 7,133 | 7,133 | 7,133 |
| Repayments of borrowings | 1,554 | 1,939 | 2,012 | 2,102 | 2,192 |
| **Total cash used** | 5,232 | 9,072 | 9,145 | 9,235 | 9,325 |
| **Net cash from financing activities** | (5,232) | (9,072) | 4,055 | (9,235) | (9,325) |
| Net increase/(decrease) in cash held | 22,498 | (17,584) | 522 | 3,397 | 7,177 |
| Add cash as at 1 July | 221 | 22,719 | 5,135 | 5,657 | 9,054 |
| Cash as at 30 June | 22,719 | 5,135 | 5,657 | 9,054 | 16,231 |

**Table 3.4: Capital budget statement**

| | Actual 1999-00 $'000 | Revised budget 2000-01 $'000 | Estimated 2001-02 $'000 | 2002-03 $'000 | 2003-04 $'000 |
|---|---|---|---|---|---|
| **ABS** | | | | | |
| Total loans | - | - | 13,200 | - | - |
| Appropriations of previous years carryover | 11,250 | - | - | - | - |
| **Total capital appropriations** | 11,250 | - | 13,200 | - | - |
| **Represented by** | | | | | |
| Purchase of non-current assets | - | - | 13,200 | - | - |
| Other | 11,250 | - | - | - | - |
| **Total agency** | 11,250 | - | 13,200 | - | - |
| **Purchase of non-current assets** | | | | | |
| Capital Appropriation | - | - | 13,200 | - | - |
| Funded internally by agency resources | 27,294 | 41,349 | 32,803 | 23,526 | 22,851 |
| **Total items** | 27,294 | 41,349 | 46,003 | 23,526 | 22,851 |

## 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.

As part of the Mid-Year Economic Fiscal Outlook (MYEFO) and Additional Estimates process, the Australian Bureau of Statistics (ABS) undertook a comprehensive review of its budget estimates with the aim of refining these estimates.

Changes to Appropriation Estimates since the 2000-01 Portfolio Budget Statements (PBS) relate to adjustments for the revised parameters and the interest revenue earned from devolved banking arrangements.

Revisions to component items are based upon the 1999-2000 audited financial statements and revised budget data used in developing the accrual budgets.

# Appendix 1

## Non-appropriation agency revenue

| | Budget estimate 2000-01 $'000 | Revised estimate 2000-01 $'000 |
|---|---|---|
| **ABS REVENUE** | | |
| ABS section 31 receipts | 24,060 | 21,760 |
| **Total non-appropriation agency revenue** | 24,060 | 21,760 |
| Appropriations | 263,188 | 264,001 |
| **Total agency revenue** | 287,248 | 285,761 |