AUSTRALIAN BUREAU OF STATISTICS

Section 1: Overview, appropriations and budget measures summary

OVERVIEW

The Australian Bureau of Statistics (ABS):

- is the central statistical authority for the Australian Government;
- provides statistical services for the State and Territory Governments;
- collects, compiles, analyses and disseminates statistics and related information;
- ensures the coordination of the statistical activities of, and provides advice and assistance to, other government agencies; and
- provides liaison between Australia and other countries and international organisations on statistical matters.

APPROPRIATIONS

Total appropriations for the ABS in the 2001-02 Budget are $368.1 million (see Table 1.1).

Australian Bureau of Statistics — appropriations 2001-02

Table 1.1: Appropriations and other revenue

Outcome	Agency (price of outputs) ($'000)					Administered ($'000)				($'000)
	Revenue from Government (appropriations)			Revenue from other sources[4]	Price of outputs[3]	Annual appropriations		Special approps	Total administered appropriations	Total appropriations
	Bill No. 1	Special approps	Total			Bill No. 1	Bill No. 2 (SPPs & NAOs)[2]			
	(A)	(B)	(C = A+B)	(D)	(E = C+D)	(F)	(G)	(H)	(I = F+G+H)	(J=C+I)
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	354,920	-	(C1)[1] 354,920	17,272	(E1)[1] 372,192	-	-	-	-	354,920
			*95%	5%	100%					
Total	354,920	-	(K1)[1] 354,920	17,272	372,192	-	-	-	-	354,920
Agency capital (equity injections and loans)									(K3)[1]	13,200
Administered capital										-
Total appropriations										368,120

(1) C1 and E1 refer to information provided in Table 2.1. K1 refers to information provided in Table 3.1. K3 refers to information provided in Table 3.4.
(2) Under the appropriation structure, Bill No. 2 includes Specific Purpose Payments (SPP's), New Agency Outcomes (NAO's), administered capital and agency capital via agency injections and loans.
(3) Refer to Table 3.1 for application of agency revenue.
(4) Revenue from other sources includes other revenue from government (for example, resources free of charge) and revenue from other sources (for example, sales of goods and services by agencies). Non-appropriated agency and administered revenues are detailed in Appendix 1.
* Percentage figures indicate the percentage contribution of revenue from government (agency appropriations) to the total price of outputs, by outcome.

BUDGET MEASURES — AUSTRALIAN BUREAU OF STATISTICS SUMMARY

Table 1.2: Summary of measures in the 2001-02 Budget

Measure	Outcome	Output groups affected	Appropriations budget 2001-02 ($'000)			Appropriations estimate 2002-03 ($'000)			Appropriations estimate 2003-04 ($'000)			Appropriations estimate 2004-05 ($'000)		
			Admin expenses	Agency outputs	Total	Admin expenses	Agency outputs	Total	Admin expenses	Agency outputs	Total	Admin expenses	Agency outputs	Total
Fitout of the Australian Bureau of Statistics new national office building	1	1.1	-	-	-	-	-	-	-	-	-	-	-	-

ADMINISTERED CAPITAL AND AGENCY EQUITY INJECTIONS AND LOANS

The ABS will receive a departmental loan of $13.2 million in 2001-02, as indicated in Table 1.1, and as accounted for in the Capital Budget and Appropriation Bill No. 2, 2001-02. The ABS has not been appropriated any administered capital for 2001-02.

The departmental loan will be used to partially fund the fitout of the ABS's new national office accommodation. Loan repayments will be made over a ten year period and will be met by the ABS from within its ongoing operational funding levels.

Section 2: Outcomes and outputs information

OUTCOMES AND OUTPUT GROUPS

The map below shows the relationship between government outcomes and the contributing outputs for the Australian Bureau of Statistics (ABS). Financial detail for Outcome 1 by output appears in Table 2.1 while non-financial information for Outcome 1 appears in Table 2.2.

Chart 6: Outcomes and output groups

Australian Bureau of Statistics

Statistician: Mr Dennis Trewin

Overall outcome

Strong, sustainable economic growth and the improved wellbeing of Australians

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

Total price of outputs: $372.2 million
Agency outcomes appropriation: $354.9 million

Output Group 1.1

Australian Bureau of Statistics - national statistical service

Output 1.1.1

Economic statistics

Output 1.1.2

Population and social statistics

CHANGES TO OUTCOMES AND OUTPUTS

There are no proposed changes in outcomes or outputs since the previous year.

OUTCOME 1 — DESCRIPTION

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

Measures affecting Outcome 1

Fitout of the Australian Bureau of Statistics new national office building

The Government has provided the Australian Bureau of Statistics with a loan of $13.2 million to partially fund the fitout cost of its new national office accommodation. The fitout is expected to cost $27.8 million. The new accommodation will be completed prior to March 2002.

Provision for this funding has already been included in the forward estimates.

OUTCOME 1 — RESOURCING

Table 2.1 shows how the 2001-02 appropriations relate to total resourcing for Outcome 1.

Table 2.1: Total resources for Outcome 1

	Estimated actual 2000-01 $'000	Budget estimate 2001-02 $'000
Agency appropriations		
Output Group 1.1 Australian Bureau of Statistics		
Output 1.1.1 Economic statistics	108,241	145,517
Output 1.1.2 Population and social statistics	155,760	209,403
Total revenue from government (appropriations)	264,001	(C1)[1] 354,920
Contributing to price of agency outputs	93%	95%
Revenue from other sources		
Output Group 1.1 Australian Bureau of Statistics		
Output 1.1.1 Economic statistics	8,069	7,082
Output 1.1.2 Population and social statistics	11,612	10,190
Total revenue from other sources	19,681	17,272
Total price from agency outputs (Total revenue from government and from other sources)	283,682	(E1)[1] 372,192
Total estimated resourcing for Outcome 1 (Total price of outputs and administered expenses)	283,682	372,192

	2000-01	2001-02
Average staffing level (number)	3,137	3,647

(1) C1 and E1 — see Table 1.1.

OUTCOME 1 – CONTRIBUTION OF OUTPUTS

Official statistics are collected by government to inform debate, decision-making and research both within government and by the wider community. They provide an objective perspective of the changes taking place in national life and allow comparisons between periods of time and geographical areas.

Open access to official statistics provides the citizen with more than a picture of society. It offers a window on the work and performance of government itself, showing the scale of government activity in every area of public policy and allowing the impact of public policies and actions to be assessed.

The ABS achieves its outcome by the provision of two outputs: (i) economic statistics and (ii) population and social statistics.

The economic statistics output contains an extensive range of statistical outputs relating to the structure and performance of the Australian economy. It provides an objective source of information that is used by governments and the community to inform their decisions. For example, economic statistics are used to formulate government macroeconomic policies, to assist in allocating Commonwealth funds to State Governments, to formulate industry development policies, in financial and business planning and in wage determination.

The population and social statistics output contains statistical information relating to the Australian population, including census and demographic statistics, as well as information relating to the social and economic wellbeing of the population. It provides an objective source of information that is used by governments and the community to inform their decisions. For example, census data are used extensively to plan for communities; labour statistics are used in the formulation of macroeconomic policy and in developing government labour market policies and programmes; and social statistics are used to support policy development in areas such as health, social security, taxation, and community and family services.

Reliable social and economic statistics are fundamental to open government and it is the responsibility of government to provide them and to maintain public confidence in them.

OUTCOME 1 — CONTRIBUTION OF OUTPUTS

Table 2.2: Performance information for Outcome 1

Outcome

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.

Outcome measures

Integrity in statistical operations	An objective statistical service through: • release of reliable/accurate statistics, • open statistical process, • trust and cooperation of providers.
Relevance of ABS output	Statistical output which meets the needs of key users of economic and social data in terms of: • support to decision making, • demonstrated by a high level of use. Openness of planning process.
Appropriate use of statistical standards, frameworks and methodologies	Lead the development and implementation of national statistical standards, frameworks and methodologies, and their implementation within the broader Australian statistical system. Contribute to the development of key international standards, frameworks and methodologies, and implement them as appropriate.
Improving coordination of the collection, compilation and dissemination of statistics produced by other official bodies	Statistical Clearing House activity. Assisting other official bodies with the integration of administrative and statistical data, including outposting ABS officers, and providing training on statistical standards, framework and methodologies. Identifying, storing, and disseminating statistics from other official bodies.

Table 2.2: Performance information for Outcome 1 (continued)

Output measures	
Output Group 1.1 — Australian Bureau of Statistics — national statistical service	
Output 1.1.1 — Economic statistics; and	
Output 1.1.2 — Population and social statistics	
Increase the quantity of output	Increase the range of statistics disseminated. • Innovative outputs.
Improve the quality of outputs	Achieve or exceed timeliness, statistical reliability, response rates and accuracy objectives through: • timeliness • statistical reliability • response rates • accuracy Conduct ongoing research and reviews of quality, and implement their recommendations: • outline ABS statistical reviews • innovative practices — improvements to existing collections as a result of research and development.
Achievement of cost effective outputs	Conduct efficiency reviews and audits, and implement their recommendations. Test operating efficiencies of statistical activities by benchmarking internally and externally. Market test a number of non-statistical activities to identify possible outsourcing opportunities. Minimise provider load.

Evaluations

Output performance indicators (shown in Table 2.2) will be used to measure evaluation activity for this outcome. The results of the evaluation will be shown in the ABS Annual Report.

Competitive tendering and contracting

A range of human resource, property, office, technical support, dissemination related and other corporate services have already been market tested and outsourced. Benchmarking of remaining corporate services is ongoing. Future market testing will be on the basis of a business case and a firm intention to outsource.

Section 3: Budgeted financial statements

AGENCY STATEMENTS

Budgeted agency statement of financial performance

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

The budgeted financial statements have been prepared in accordance with the Goods and Services Tax (GST) accounting guidelines of the Urgent Issues Group (UIG) of the Australian Accounting Standards Board. The UIG consensus requires that expenses and assets be accounted for net of recoverable GST, revenues be accounted for net of GST payable and that cash flows and accounts payable and receivable be reported gross. Appropriations are thus net of recoverable GST amounts.

Budgeted agency statement of financial position

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

Budgeted agency statement of cash flows

Budgeted cash flows, as reflected in the statement of cash flows, provides important information on the extent and nature of cash flows by categorising them into expected cash flows from operating activities, investing activities and financing activities.

Agency capital budget statement

Shows all planned agency capital expenditure (capital expenditure on non financial assets), whether funded either through capital appropriations for additional equity or borrowings, or funds from internal sources.

Agency non-financial assets — summary of movement

This statement shows budgeted acquisitions and disposals of non-financial assets during the Budget year.

Table 3.1: Budgeted agency statement of financial performance
for the period ended 30 June

	Estimated actual 2000-01 $'000	Budget estimate 2001-02 $'000	Forward estimate 2002-03 $'000	Forward estimate 2003-04 $'000	Forward estimate 2004-05 $'000
Revenues from ordinary activities		(K1)[1]			
Revenue from government	264,001	354,920	251,883	249,507	272,469
Sale of goods and services	18,218	16,731	25,902	19,402	17,396
Interest	1,174	450	460	469	479
Net gains from sale of assets	198	-	202	201	200
Other	91	91	91	91	91
Total revenues from ordinary activities	283,682	372,192	278,538	269,670	290,635
Expenses from ordinary activities (excluding borrowing cost expense)					
Employees	174,463	257,092	173,877	167,783	178,333
Suppliers	76,549	75,028	63,426	60,149	74,465
Depreciation and amortisation	23,834	28,186	33,486	34,316	30,619
Write down of assets	1,276	1,542	329	156	115
Net losses from sale of assets	-	2,837	-	-	-
Total expenses from ordinary activities (excluding borrowing cost expense)	276,122	364,685	271,118	262,404	283,532
Borrowing cost expense	427	969	882	728	565
Net surplus or deficit from ordinary activities	7,133	6,538	6,538	6,538	6,538
Gain or loss on extraordinary items	-	-	-	-	-
Net surplus or deficit	7,133	6,538	6,538	6,538	6,538
Capital use charge	7,133	6,538	6,538	6,538	6,538
Net surplus or deficit after capital use charge	-	-	-	-	-

(1) K1 — see Table 1.1.

Table 3.2: Budgeted agency statement of financial position
as at 30 June

	Estimated actual 2000-01 $'000	Budget estimate 2001-02 $'000	Forward estimate 2002-03 $'000	Forward estimate 2003-04 $'000	Forward estimate 2004-05 $'000
ASSETS					
Financial assets					
Cash	2,274	3,957	6,929	11,017	8,385
Receivables	2,342	2,229	3,091	2,309	2,258
Total financial assets	4,616	6,186	10,020	13,326	10,643
Non-financial assets					
Infrastucture, plant and equipment	47,151	60,278	50,385	40,240	43,550
Inventories	2,223	445	852	1,066	1,391
Intangibles	77,243	81,173	81,452	80,095	79,058
Other	5,687	5,822	5,727	5,433	5,140
Total non-financial assets	132,304	147,718	138,416	126,834	129,139
Total assets	136,920	153,904	148,436	140,160	139,782
LIABILITIES					
Debt					
Loans	-	12,262	11,184	10,048	8,849
Leases	7,723	5,711	3,610	1,418	721
Total debt	7,723	17,973	14,794	11,466	9,570
Provisions and payables					
Employees	63,934	68,927	67,921	63,644	65,702
Suppliers	3,560	4,511	3,433	3,200	2,909
Other	2,264	3,054	2,849	2,411	2,162
Total provisions and payables	69,758	76,492	74,203	69,255	70,773
Total liabilities	77,481	94,465	88,997	80,721	80,343
EQUITY					
Capital	11,250	11,250	11,250	11,250	11,250
Reserves	11,417	11,417	11,417	11,417	11,417
Accumulated surpluses or deficits	36,772	36,772	36,772	36,772	36,772
Total equity	59,439	59,439	59,439	59,439	59,439
Current liabilities	34,586	40,549	37,040	29,449	29,064
Non-current liabilities	42,895	53,916	51,957	51,272	51,279
Current assets	12,526	12,453	16,599	19,825	17,174
Non-current assets	124,394	141,451	131,837	120,335	122,608

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

	Estimated actual 2000-01 $'000	Budget estimate 2001-02 $'000	Forward estimate 2002-03 $'000	Forward estimate 2003-04 $'000	Forward estimate 2004-05 $'000
OPERATING ACTIVITIES					
Cash received					
Appropriations for outputs	264,001	354,920	251,883	249,507	272,469
Sale of goods and services	21,049	18,686	25,579	19,133	17,288
Interest	1,174	450	460	469	479
Other	9,027	9,638	9,245	8,194	9,248
Total cash received	295,251	383,694	287,167	277,303	299,484
Cash used					
Employees	170,181	252,731	175,542	167,491	183,645
Suppliers	89,626	74,717	65,686	64,486	67,431
Other	9,530	9,661	9,047	8,225	9,381
Total cash used	269,337	337,109	250,275	240,202	260,457
Net cash from operating activities	25,914	46,585	36,892	37,101	39,027
INVESTING ACTIVITIES					
Cash received					
Sale of property, plant and equipment	203	704	203	203	201
Total cash received	203	704	203	203	201
Cash used					
Purchase of property, plant and equipment	37,490	49,318	24,406	23,349	33,426
Total cash used	37,490	49,318	24,406	23,349	33,426
Net cash from investing activities	-37,287	-48,614	-24,203	-23,146	-33,225
FINANCING ACTIVITIES					
Cash received					
Proceeds from debt	-	13,200	-	-	-
Total cash received	-	13,200	-	-	-
Cash used					
Repayment of debt	-	938	1,077	1,137	1,199
Capital use and dividends paid	7,133	6,538	6,538	6,538	6,538
Other	1,939	2,012	2,102	2,192	697
Total cash used	9,072	9,488	9,717	9,867	8,434
Net cash from financing activities	-9,072	3,712	-9,717	-9,867	-8,434
Net increase in cash held	-20,445	1,683	2,972	4,088	-2,632
Cash at beginning of reporting period	22,719	2,274	3,957	6,929	11,017
Cash at end of reporting period	2,274	3,957	6,929	11,017	8,385

Table 3.4: Agency capital budget statement

	Estimated actual 2000-01 $'000	Budget estimate 2001-02 $'000	Forward estimate 2002-03 $'000	Forward estimate 2003-04 $'000	Forward estimate 2004-05 $'000
Capital appropriations		(K3)[1]			
Total loans	-	13,200	-	-	-
Total	-	13,200	-	-	-
Represented by:					
Purchase of non-current assets	-	13,200	-	-	-
Total	-	13,200	-	-	-
Purchase of non-current assets					
Funded by capital appropriations	-	13,200	-	-	-
Funded internally by agency resources	37,490	36,118	24,406	23,349	33,426
Total	37,490	49,318	24,406	23,349	33,426

(1) K3 — see Table 1.1.

Table 3.5: Agency non-financial assets — summary of movement (Budget year 2001-02)

	Land	Buildings	Total land and buildings	Specialist military equipment	Other infrastructure plant and equipment	Total infrastructure plant and equipment	Intangibles	Total
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
GROSS VALUE								
As at 1 July 2001 (opening)	-	-	-	-	105,750	105,750	142,432	248,182
Additions	-	-	-	-	31,844	31,844	17,473	49,317
Disposals	-	-	-	-	-30,849	-30,849	-	-30,849
As at 30 June 2002 (closing)	-	-	-	-	106,745	106,745	159,905	266,650
ACCUMULATED DEPRECIATION								
As at 1 July 2001 (opening)	-	-	-	-	58,599	58,599	65,723	124,322
Disposals	-	-	-	-	-27,308	-27,308	-	-27,308
Charge for the reporting period	-	-	-	-	15,176	15,176	13,009	28,185
As at 30 June 2002 (closing)	-	-	-	-	46,467	46,467	78,732	125,199
Net book value As at 30 June 2002 (closing book value)	-	-	-	-	60,278	60,278	81,173	141,451
Net book value As at 1 July 2001 (opening book value)	-	-	-	-	47,151	47,151	76,709	123,860
TOTAL ADDITIONS								
Self funded	-	-	-	-	18,644	18,644	17,473	36,118
Appropriations	-	-	-	-	13,200	13,200	-	13,200
Total	-	-	-	-	31,844	31,844	17,473	49,318

NOTES TO THE FINANCIAL STATEMENTS

Basis of accounting

The agency budget statements have been prepared on an accrual basis and are in accordance with historical cost convention, except for certain assets, which are at valuation.

Agency and administered financial statements

Under the Commonwealth's accrual budgeting framework, and consistent with Australian Accounting Standards, transactions that agencies control (agency transactions) are budgeted and reported separately from transactions agencies do not have control over (administered transactions). This ensures that agencies are only held fully accountable for the transactions over which they have control.

- Agency assets, liabilities, revenues and expenses in relation to an agency are those which are controlled by the agency. Agency expenses include employee and supplier expenses and other administrative costs, which are incurred by the agency in providing its goods and services.

- Administered items are revenues, expenses, assets and liabilities which are managed by an agency on behalf of the Government according to set Government directions. The ABS does not currently have any administered expenses or revenues.

Budgeted agency statement of revenue and expenses

Revenues

Appropriations in the accrual budgeting framework

Under the Commonwealth's accrual budgeting framework, ABS is appropriated only for the price of its outputs, which represent the Government's purchase of these agreed outputs.

Revenue from government

The increase in appropriation in 2001-02 is due to additional costs associated with conducting the census during this year.

Other

This category includes resources received free of charge.

Expenses

Employees

This includes wages and salaries, superannuation, provision for annual leave and long service leave, and workers compensation. Employee entitlements were based on leave patterns of ABS employees. Accrued salaries and employer superannuation contributions were based on daily salary expense and the number of days owing at 30 June in each budget year.

Depreciation

Depreciable assets are written off over their estimated useful lives. Depreciation is calculated using the straight-line method, which is consistent with the consumption of the service potential of the depreciable assets of the ABS.

Capital use charge

A capital use charge is levied on agencies to reflect the cost of the Commonwealth's investment in those entities. It is levied on the closing agency net assets (equity) at a rate of 11 per cent for the year 2001-02.

Funding for the capital use charge is included in the agency's departmental price of output's appropriation. The capital use charge is accounted for as a 'below operating result line' dividend payment.

Budgeted agency statement of assets and liabilities

Non-financial assets

Intangibles

These include software developed in-house.

Inventory

The level of inventory holdings has been reduced substantially to reflect the move to the new building, and as a result of the effects of the implementation of more electronic distribution methods.

Other

This category includes prepayments.

Debt

Loan

The ABS will receive of loan totaling $13.2 million in 2001-02. This loan will be used to partially fund the fitout of the ABS's new national office accommodation. Loan repayments will be made over a ten year period and will be met by the ABS from within its ongoing operational funding levels.

Leases

These include lease incentives in the form of a rent-free period and/or a contribution to fitout costs. Lease incentives is recognised as a liability, which is reduced by allocating lease rental payments between interest, rental expense and reduction of the liability.

Provisions and payables

Employees

The liability for employee entitlements includes provision for annual leave and long service leave. No provision has been made for sick leave as all sick leave is non-vesting.

The non-current portion of the liability for long-service leave is recognised and measured at the present value of the estimated future cash flows in respect of all employees.

Other

This category includes unearned revenue.

Asset valuation

Commonwealth agencies and authorities are required to value property, plant and equipment and other infrastructure assets using the deprival method of valuation. This essentially reflects the current cost the entity would face in replacing that asset.

Capital budget statement

Proposed capital expenditure for the ongoing replacement program of non-financial assets is funded internally. For the year 2001-02 the capital expenditure for the fitout of the ABS's new national headquarters building has been funded through capital appropriations, in the form of a loan from the Department of Finance and Administration (DOFA).

Purchase of non-financial assets

These include:

- 2001-02 the purchase of intangibles of $17.4 million, infrastructure, plant and equipment of $31.8 million, which includes central office fitout of $19.8 million;
- 2002-03 intangibles of $16 million, infrastructure, plant and equipment of $8.3 million;
- 2003-04 intangibles of $16 million, infrastructure, plant and equipment of $7.3 million;
- 2004-05 intangibles of $16 million, infrastructure, plant and equipment of $17.3 million, which includes fitout to the New South Wales and West Australian offices of $10 million.

Section 4: Purchaser/provider

CROSS AGENCY OVERVIEW

The Australian Bureau of Statistics (ABS) goods and services are purchased by several Commonwealth Government agencies. Some of our material clients are as follows:

- Aboriginal and Torres Strait Islander Commission
- Australian Agency for International Development
- Australian Institute of Health and Welfare
- Department of Agriculture, Fisheries and Forestry-Australia
- Department of Education, Training and Youth Affairs
- Department of Communications, Information Technology and the Arts
- Department of Employment Workplace Relations and Small Business
- Department of Family and Community Services
- Department of Health and Aged Care
- Department of Transport and Regional Services

Appendix 1

Non-appropriation agency revenue

	Estimated revenue 2000-01 $'000	Estimated revenue 2001-02 $'000
Non-appropriation agency revenue		
Sale of goods and services	18,218	16,731
Interest	1,174	450
Net gain on sale of assets	198	-
Resources free of charge	91	91
Total non-appropriation agency revenue	19,681	17,272