THE 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

The total appropriation for the ABS in the 2002-03 Budget is $253.1 million. Table 1.1 on the following page provides this detail.

Australian Bureau of Statistics — appropriations 2002-03

Table 1.1: Appropriations and other revenue ($'000)

Outcome	Agency (price of outputs) ($'000)					Administered ($'000)				($'000)
	Revenue from government (appropriations)			Revenue from other sources[3]	Price of outputs[2]	Annual appropriations ($'000)		Special appropriations	Total administered appropriations	Total appropriations
	Bill No. 1	Special approps	Total			Bill No. 1	Bill No. 2 (SPPs & NAOs)			
	(A)	(B)	(C = A+B)	(D)	(E = C+D)	(F)	(G)	(H)	(I = F+G+H)	(J=C+I)
			(C1)[1]		(E1)[1]					
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	253,104	-	253,104	29,519	282,623	-	-	-	-	253,104
			90%	10%	100%					
Total	253,104	- (K1)[1]	253,104	29,519	282,623	-	-	-	-	253,104
								Agency capital (equity injections and loans)		-
								Administered capital		-
								Total appropriations		253,104

1. References C1 and E1 refer to information provided in Table 2.1. K1 refers to information provided in Table 3.1, Budgeted Statement of Financial Performance.
2. Refer to Budgeted Statement of Financial Performance in Table 3.1 for application of agency revenue.
3. 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). Non-appropriated agency revenues are detailed in Appendix 1.

Note: Percentage figures indicate the percentage contribution of revenue from government (agency appropriations) to the total price of outputs, by outcome.

EQUITY INJECTIONS AND LOANS

The ABS does not have an appropriation for an equity injection or loan in the 2002-03 Budget.

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.

Map 2: 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: $282.6 million
Agency outcomes appropriation: $253.1 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 to the outcome 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

There are no measures for theABS in the 2002-03 Budget.

OUTCOME 1 — RESOURCING

Table 2.1 shows how the 2002-03 appropriations translate to total resourcing for Outcome 1, including revenue from government (appropriation), revenue from other sources, and the total price of outputs.

Table 2.1: Total resources for Outcome 1 ($'000)

	Estimated actual 2001-02 $'000	Budget estimate 2002-03 $'000
Agency appropriations		
Output Group 1.1 - Australian Bureau of Statistics		
Output 1.1.1 - Economic statistics	146,361	132,682
Output 1.1.2 - Population and social statistics	208,559	120,422
Total revenue from government (appropriations)	354,920	(C1)(1) 253,104
Contributing to price of agency outputs	95%	90%
Revenue from other sources		
Output Group 1.1 - Australian Bureau of Statistics		
Output 1.1.1 - Economic statistics	7,428	15,394
Output 1.1.2 - Population and social statistics	10,584	14,125
Total revenue from other sources	18,012	29,519
Total price from agency outputs		
(Total revenue from government and from other sources)	372,932	(E1)(1) 282,623
Total estimated resourcing for Outcome 1		
(Total price of outputs and administered appropriations)	372,932	282,623

	2001-02	2002-03
Average staffing level (number)	3,524	2,902

(1) C1 and E1 show the links back to 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.

PERFORMANCE INFORMATION FOR OUTCOME 1

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

Output measures

1. Relevance of ABS output	1.1 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.
	1.2 Openness of planning process.
2. Integrity in statistical operations	2.1 An objective statistical service through: - release of reliable/accurate statistics, - open statistical process, - trust and cooperation of providers.
3. Appropriate use of statistical standards, frameworks and methodologies	3.1 Lead the development of national statistical standards, frameworks and methodologies, and their implementation within the broader Australian statistical system.
	3.2 Contribute to the development of key international standards, frameworks and methodologies, and implement them as appropriate.
4. Improving coordination of the collection, compilation and dissemination of statistics produced by other official bodies	4.1 Statistical Clearing House activity.
	4.2 Assisting other official bodies with integration of administrative and statistical data, including outposting ABS officers and providing training on statistical standards, framework and methodologies.
	4.3 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	
1. Increase the quantity of output	1.1 Increase the range of statistics disseminated: - Innovative outputs.
2. Improve the quality of outputs	2.1 Achieve or exceed timeliness, statistical reliability, response rates and accuracy objectives through: - timeliness, - statistical reliability, - response rates, - accuracy.
	2.2 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.
3. Achievement of cost effective outputs	3.1 Conduct efficiency reviews and audits, and implement their recommendations.
	3.2 Test operating efficiencies of statistical activities by benchmarking internally and externally.
	3.3 Market test a number of non-statistical activities to identify possible outsourcing opportunities.
	3.4 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.

Section 3: Budgeted financial statements

AGENCY FINANCIAL 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 2001-02 $'000		Budget estimate 2002-03 $'000	Forward estimate 2003-04 $'000	Forward estimate 2004-05 $'000	Forward estimate 2005-06 $'000
Revenues from ordinary activities						
Revenue from government	354,920	(K1)(1)	253,104	251,541	266,681	302,530
Sales of goods and services	17,211		28,794	19,712	17,918	16,757
Interest	710		432	432	432	432
Dividends	-		-	-	-	-
Proceeds from sales of assets	-		202	203	292	204
Net foreign exchange gains	-		-	-	-	-
Other	91		91	91	91	91
Total revenues from ordinary activities	372,932		282,623	271,979	285,414	320,014
Expenses from ordinary activities (excluding borrowing costs expense)						
Employees	252,536		182,462	177,010	177,279	185,194
Suppliers	79,888		56,307	50,495	66,601	90,726
Grants	-		-	-	-	-
Depreciation and amortisation	28,916		32,238	32,796	31,284	34,566
Write-down of assets	585		829	656	313	12
Value of assets sold	986		-	-	-	-
Net foreign exchange losses	-		-	-	-	-
Other	-		-	-	-	-
Total expenses from ordinary activities (excluding borrowing costs expense)	362,911		271,836	260,957	275,477	310,498
Borrowing costs expense	944		997	835	663	551
Net surplus or deficit from ordinary activities	363,855		272,833	261,792	276,140	311,049
Gain or loss on extraordinary items	-		-	-	-	-
Net surplus or deficit	9,077		9,790	10,187	9,274	8,965
Capital use charge	6,536		6,858	7,188	7,395	7,551
Net surplus or deficit after capital use charge	2,541		2,932	2,999	1,879	1,414

(1) K1 — shows the link back to Table 1.1.

Table 3.2: Budgeted Agency Statement of Financial Position
as at 30 June

	Estimated actual 2001-02 $'000	Budget estimate 2002-03 $'000	Forward estimate 2003-04 $'000	Forward estimate 2004-05 $'000	Forward estimate 2005-06 $'000
ASSETS					
Financial assets					
Cash	6,399	9,115	15,009	7,605	9,203
Receivables	2,203	3,073	2,168	2,198	2,247
Investments	-	-	-	-	-
Accrued revenues	553	553	553	553	553
Other	-	-	-	-	-
Total financial assets	9,155	12,741	17,730	10,356	12,003
Non-financial assets					
Land and buildings					
Infrastucture, plant and equipment	53,249	45,671	40,858	44,598	46,766
Inventories	1,084	992	706	531	531
Intangibles	79,092	79,502	78,010	77,552	76,332
Other	7,596	7,301	7,008	6,714	6,422
Total non-financial assets	141,021	133,466	126,582	129,395	130,051
Total assets	150,176	146,207	144,312	139,751	142,054
LIABILITIES					
Debt					
Loans	12,464	11,428	10,328	9,159	7,917
Leases	5,716	3,546	1,284	304	132
Deposits	-	-	-	-	-
Overdrafts	-	-	-	-	-
Other	-	-	-	-	-
Total debt	18,180	14,974	11,612	9,463	8,049
Provisions and payables					
Employees	64,733	61,382	61,363	56,120	56,973
Suppliers	4,562	3,903	3,557	4,731	5,193
Grants	-	-	-	-	-
Other	3,284	3,599	2,432	2,210	3,198
Total provisions and payables	72,579	68,884	67,352	63,061	65,364
Total liabilities	90,759	83,858	78,964	72,524	73,413
EQUITY					
Capital	11,250	11,250	11,250	11,250	11,250
Reserves	8,525	8,525	8,525	8,525	8,525
Accumulated surpluses or deficits	39,642	42,574	45,573	47,452	48,866
Total equity	59,417	62,349	65,348	67,227	68,641
Current liabilities	55,512	48,806	44,269	38,161	39,023
Non-current liabilities	35,247	35,052	34,695	34,363	34,390
Current assets	17,835	21,034	25,444	17,601	18,956
Non-current assets	132,341	125,173	118,868	122,150	123,098

Table 3.3: Budgeted Agency Statement of Cash Flows
for the period ended 30 June

	Estimated actual 2001-02 $'000	Budget estimate 2002-03 $'000	Forward estimate 2003-04 $'000	Forward estimate 2004-05 $'000	Forward estimate 2005-06 $'000
OPERATING ACTIVITIES					
Cash received					
Appropriations for outputs	354,920	253,104	251,541	266,681	302,530
Sales of goods and services	19,668	27,904	19,470	17,852	17,843
Interest	710	432	432	432	432
Other	10,214	8,738	7,093	8,877	10,595
Total cash received	385,512	290,178	278,536	293,842	331,400
Cash used					
Employees	251,020	185,813	177,030	182,522	184,340
Suppliers	83,266	57,807	51,344	65,494	89,898
Interest	595	739	675	606	533
Other	9,793	8,445	7,119	9,076	10,756
Total cash used	344,674	252,804	236,168	257,698	285,527
Net cash from operating activities	40,838	37,375	42,368	36,144	45,873
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	703	202	203	292	204
Total cash received	703	202	203	292	204
Cash used					
Purchases of property, plant and equipment	40,994	25,070	26,491	34,566	35,314
Total cash used	40,994	25,070	26,491	34,566	35,314
Net cash from investing activities	40,291	24,868	26,288	34,274	35,110
FINANCING ACTIVITIES					
Cash received					
Proceeds from debt	13,200	-	-	-	-
Total cash received	13,200	-	-	-	-
Cash used					
Repayments of debt	2,542	2,932	2,998	1,879	1,414
Capital use and dividends paid	6,536	6,858	7,188	7,396	7,551
Total cash used	9,078	9,791	10,186	9,275	8,965
Net cash from financing activities	4,122	(9,791)	(10,186)	(9,275)	(8,965)
Net increase (decrease) in cash held	4,669	2,716	5,894	(7,404)	1,598
Cash at the beginning of the reporting period	1,730	6,399	9,115	15,009	7,605
Cash at the end of the reporting period	6,399	9,115	15,009	7,605	9,203

Table 3.4: Agency Capital Budget Statement

	Estimated actual 2001-02 $'000	Budget estimate 2002-03 $'000	Forward estimate 2003-04 $'000	Forward estimate 2004-05 $'000	Forward estimate 2005-06 $'000
CAPITAL APPROPRIATIONS					
Total equity injections	-	-	-	-	-
Total loans	13,200	-	-	-	-
Represented by					
Purchase of non-current assets	13,200	-	-	-	-
Other	-	-	-	-	-
Total	13,200	-	-	-	-
PURCHASE OF NON CURRENT ASSETS					
Funded by capital appropriation	13,200	-	-	-	-
Funded internally by agency resources	29,394	25,070	26,491	34,566	35,514
Total	42,594	25,070	26,491	34,566	35,514

Table 3.5: Agency Non-financial Assets — Summary of Movement (Budget year 2002-03)

	Land	Buildings	Total land and buidings	Specialist military equipment	Other infrastructure plant and equipment	Total infrastructure plant and equipment	Intangibles	Total
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Carrying amount at the start of year	-	-	-	-	53,249	53,249	79,092	132,341
Additions	-	-	-	-	8,920	8,920	16,150	25,070
Disposals	-	-	-	-	-	-	-	-
Revaluation increments	-	-	-	-	-	-	-	-
Recoverable amount write-downs	-	-	-	-	-	-	-	-
Net transfers free of charge	-	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	-	-	-	(16,498)	(16,498)	(15,740)	(32,238)
Write-off of assets	-	-	-	-	-	-	-	-
Carrying amount at the end of year	-	-	-	-	45,671	45,671	79,502	125,173
Total additions								
Self funded	-	-	-	-	8,920	8,920	16,150	25,070
Appropriations	-	-	-	-	-	-	-	-
Total	-	-	-	-	8,920	8,920	16,150	25,070

NOTES TO THE FINANCIAL STATEMENTS

Basis of accounting

The agency budget statements have been prepared on an accrual basis and 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 that 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 that 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 financial performance

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 decrease in appropriation in 2002-03 is due to additional costs associated with conducting the census during the last financial 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 2002-03.

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 financial position

Non-financial assets

Intangibles

These include software developed in-house.

Inventory

The level of inventory holdings has been reduced substantially to reflect the effects of the implementation of more electronic distribution methods and a change in the way holdings have been valued.

Other

This category includes prepayments.

Debt

Loan

The ABS received a loan of $13.2 million in 2001-02. This loan was 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 are being 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 are 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

This shows proposed capital expenditure for the ongoing replacement programme of non-financial assets. This asset replacement programme is funded internally.

Purchase of non-financial assets

These include:

- 2001-02 the purchase of intangibles of $16.7 million, infrastructure, plant and equipment of $24.2 million;

- 2002-03 intangibles of $16.1 million, infrastructure, plant and equipment of $8.9 million;

- 2003-04 intangibles of $15.9 million, infrastructure, plant and equipment of $10.5 million;

- 2004-05 intangibles of $16.8 million, infrastructure, plant and equipment of $17.7 million, which includes fitout to the New South Wales and Western Australian offices of $8.4 million.

- 2005-06 intangibles of $16.8 million, infrastructure, plant and equipment of $18.6 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, Science and Training
- Department of Communications, Information Technology and the Arts
- Department of Employment and Workplace Relations
- Department of Family and Community Services
- Department of Health and Ageing
- Department of Transport and Regional Services

APPENDIX 1: RECEIPTS FROM INDEPENDENT SOURCES

Receipts from independent sources

	Estimated revenue 2001-02 $'000	Estimated revenue 2002-03 $'000
AGENCY REVENUE		
Non-appropriation agency revenue		
Sales of goods and services	20,378	28,336
Proceeds from sales of assets	703	202
Total non-appropriation agency revenue	21,081	28,538