AUSTRALIAN BUREAU OF STATISTICS

Section 1: Overview, appropriations and budget measures summary

AGENCY 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 AND RESOURCING

The total appropriation for the ABS in the 2003-04 Budget is $250.4 million. Table 1.1 on the following page provides this detail.

Australian Bureau of Statistics — appropriations 2003-04

Table 1.1: Appropriations and other revenue

Outcome	Agency (price of outputs) $'000					Administered $'000				$'000
	Revenues from government (appropriations)			Revenue from other sources(3)	Price of outputs(2)	Annual appropriations		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	250,441	-	250,441	18,604	269,045	-	-	-	-	250,441
			93%	7%	100%					
Total	250,441		(K1)(1)250,441	18,604	269,045	-	-	-	-	250,441
									Agency capital (equity injections and loans)	-
									Administered capital	-
									Total appropriations	250,441

(1) C1and E1 refer to information provided in Table 2.1, Total resources for Outcome 1. K1 refers to information provided in Table 3.1, Budgeted Agency Statement of Financial Performance.
(2) Refer to Table 3.1, Budgeted Agency Statement of Financial Performance for application of agency revenue.
(3) Revenue from other sources includes other revenues from government (for example, resources free of charge) and revenue from other sources (for example, goods and services). Non-appropriated agency revenues are detailed in Table 1.3.
Note: Percentage figures indicate the percentage contribution of revenues from government (agency appropriations) to the total price of outputs, by outcome.

AGENCY REVENUES

Table 1.3: Agency revenues

	Estimated revenue 2002-03 $'000	Estimated revenue 2003-04 $'000
ESTIMATED AGENCY REVENUES		
Non-appropriation agency revenues		
Goods and services	24,713	18,310
Proceeds from sales of assets	208	204
Other	90	90
Total estimated agency revenues	25,011	18,604

SPECIAL ACCOUNTS

Table 1.5: Estimates of special account flows and balances

		Opening Balance	Receipts	Payments	Closing Balance
	A(1)	**2003-04**	**2003-04**	**2003-04**	**2003-04**
	B(1)	2002-03	2002-03	2002-03	2002-03
		$'000	$'000	$'000	$'000
SPECIAL ACCOUNTS					
Comcare Trust Account(2)		**30**	**520**	**520**	**30**
		30	520	520	888
Other Trust Money(3)		**14**	**-**	**-**	**14**
		14	-	-	14
Total special accounts		**44**	**520**	**520**	**44**

(1) The opening balance for 2003-04 (reference A) is the same as the closing balance for 2002-03 (reference B).
(2) This special account is departmental in nature and is governed by the *Safety Rehabilitation and Compensation Act 1998*.
(3) This special account is departmental in nature and is governed the *Financial Management and Accountability Act 1997*.

EQUITY INJECTIONS AND LOANS

The ABS does not have an appropriation for an equity injection or loan in the 2003-04 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: $269.0 million
Agency outcomes appropriation: $250.4 million

Output Group 1.1

Australian Bureau of Statistics - national statistical service

Output 1.1.1	Output 1.1.2
Economic statistics	Population and social statistics

CHANGES TO OUTCOMES AND OUTPUTS

There are no proposed changes to the outcome or outputs.

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 the ABS in the 2003-04 Budget.

OUTCOME 1 — RESOURCING

Table 2.1 shows how the 2003-04 appropriations translate to total resourcing for Outcome 1, including revenues from government (appropriations), revenue from other sources, and the total price of outputs.

Table 2.1. Total resources for Outcome 1

	Estimated actual 2002-03 $'000		Budget estimate 2003-04 $'000
Agency appropriations			
Output Group 1.1 - Australian Bureau of Statistics			
Output 1.1.1 - Economic statistics	132,890		131,286
Output 1.1.2 - Population and social statistics	120,611		119,155
Total revenues from government (appropriations)	253,501	(C1)[1]	250,441
Contributing to price of agency outputs	91%		93%
Revenue from other sources			
Goods and services	24,713		18,310
Proceeds from sales of assets	208		204
Other	90		90
Total revenue from other sources	25,011		18,604
Total price from agency outputs			
(Total revenues from government and from other sources)	278,512	(E1)[1]	269,045
Estimated payments from special account balances[2]			
Comcare Trust Account	520		520
Total departmental special account outflows	520		520
Total estimated resourcing for Outcome 1			
(Total price of outputs and administered appropriations)	278,512		269,045

	2002-03	2003-04
Average staffing level (number)	3,050	2,825

(1) C1 and E1 show the links back to Table 1.1.
(2) Further details on special accounts appear in Table 1.5.

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 an 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. Integrity in statistical operations	1.1 An objective statistical service, as demonstrated by: - release of reliable/accurate statistics; - open statistical process; and - trust and cooperation of providers.
2. Relevance of ABS output	2.1 Statistical output which meets the needs of key users of economic and social data in terms of: - support to decision making; and - demonstrated by a high level of use. 2.2 Openness of planning process.
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, frameworks 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 outputs	1.1 Increase the range of statistics disseminated.
	1.2 Innovative outputs.
2. Improve the quality of outputs	2.1 Achieve or exceed timeliness, statistical reliability, response rates and accuracy objectives: - timeliness; - statistical reliability; - response rates; and - accuracy.
	2.2 Conduct ongoing research and reviews of quality and implement their recommendations: - outlines of ABS statistical reviews; and - 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 respondent 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 the movement in ABS's non-financial assets during the budget year.

Table 3.1: Budgeted Agency Statement of Financial Performance — for the period ended 30 June

	Estimated actual 2002-03 $'000		Budget estimate 2003-04 $'000	Forward estimate 2004-05 $'000	Forward estimate 2005-06 $'000	Forward estimate 2006-07 $'000
REVENUES						
Revenues from ordinary activities						
Revenues from government	253,501	(K1)[(1)]	250,441	266,039	302,473	389,049
Goods and services	24,281		18,310	16,975	15,825	15,945
Interest	432		-	-	-	-
Proceeds from sales of assets	208		204	292	204	202
Other	90		90	90	90	90
Total revenues from ordinary activities	278,512		269,045	283,396	318,592	405,286
EXPENSES						
Expenses from ordinary activities (excluding borrowing costs expense)						
Employees	180,388		188,026	192,172	206,373	282,995
Suppliers	57,359		47,760	60,204	80,061	89,804
Depreciation and amortisation	28,495		29,343	28,483	30,200	30,723
Write-down of assets	1,472		9	12	13	40
Total expenses from ordinary activities (excluding borrowing costs expense)	267,714		265,138	280,871	316,647	403,562
Borrowing costs expense	981		818	645	532	440
Operating surplus or deficit from ordinary activities	9,817		3,089	1,880	1,413	1,284
Gain or loss on extraordinary items	-		-	-	-	-
Net surplus or deficit	9,817		3,089	1,880	1,413	1,284

(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 2002-03 $'000	Budget estimate 2003-04 $'000	Forward estimate 2004-05 $'000	Forward estimate 2005-06 $'000	Forward estimate 2006-07 $'000
ASSETS					
Financial assets					
Cash	22,236	23,151	15,978	10,741	12,818
Receivables	3,055	2,453	2,460	2,524	6,476
Total financial assets	25,291	25,604	18,438	13,265	19,294
Non-financial assets					
Infrastructure, plant and equipment	43,964	43,359	45,005	54,207	52,985
Inventories	48	48	48	48	48
Intangibles	75,738	76,835	77,698	77,088	76,897
Other	6,573	6,206	5,839	5,472	5,147
Total non-financial assets	126,323	126,448	128,590	136,815	135,077
Total assets	151,614	152,052	147,028	150,080	154,371
LIABILITIES					
Debt					
Leases	3,688	1,346	606	434	393
Loans	11,150	10,033	8,846	7,585	6,245
Total debt	14,838	11,379	9,452	8,019	6,638
Provisions					
Employees	70,103	71,682	66,855	70,057	71,188
Total provisions	70,103	71,682	66,855	70,057	71,188
Payables					
Suppliers	2,833	2,062	1,912	1,782	5,039
Total payables	2,833	2,062	1,912	1,782	5,039
Total liabilities	87,774	85,123	78,219	79,858	82,865
EQUITY					
Parent entity interest					
Contributed equity	11,250	11,250	11,250	11,250	11,250
Reserves	8,685	8,685	8,685	8,685	8,685
Retained surpluses or accumulated deficits	43,905	46,994	48,874	50,287	51,571
Total parent entity interest	63,840	66,929	68,809	70,222	71,506
Total equity	63,840	66,929	68,809	70,222	71,506
Total assets and liabilities by maturity					
Current assets	31,912	31,858	24,325	18,785	24,489
Non-current assets	119,702	120,194	122,703	131,295	129,882
Current liabilities	39,545	38,286	32,219	34,574	38,022
Non-current liabilities	48,229	46,837	46,000	45,284	44,843

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

	Estimated actual 2002-03 $'000	Budget estimate 2003-04 $'000	Forward estimate 2004-05 $'000	Forward estimate 2005-06 $'000	Forward estimate 2006-07 $'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	253,501	250,441	266,039	302,473	389,049
Goods and services	25,843	18,052	16,937	15,791	15,182
Other	8,625	7,273	8,538	10,462	10,328
Total cash received	287,969	275,766	291,514	328,726	414,559
Cash used					
Employees	184,124	185,997	192,418	204,877	281,748
Suppliers	64,409	48,863	64,995	78,420	89,948
Other	8,669	7,254	8,677	10,645	10,297
Total cash used	257,202	242,114	266,090	293,942	381,993
Net cash from operating activities	30,767	33,652	25,424	34,784	32,566
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	208	204	292	204	202
Total cash received	208	204	292	204	202
Cash used					
Purchase of property, plant and equipment	21,941	29,835	30,992	38,793	29,310
Total cash used	21,941	29,835	30,992	38,793	29,310
Net cash from investing activities	(21,733)	(29,631)	(30,700)	(38,589)	(29,108)
FINANCING ACTIVITIES					
Cash used					
Repayments of debt	2,948	3,106	1,897	1,433	1,382
Capital use charge paid	6,886	-	-	-	-
Total cash used	9,834	3,106	1,897	1,433	1,382
Net cash from financing activities	(9,834)	(3,106)	(1,897)	(1,433)	(1,382)
Net increase/(decrease) in cash held	(800)	915	(7,173)	(5,238)	2,076
Cash at the beginning of the reporting period	23,036	22,236	23,151	15,978	10,740
Cash at the end of the reporting period	22,236	23,151	15,978	10,740	12,816

Table 3.4: Agency Capital Budget Statement

	Estimated actual 2002-03 $'000	Budget estimate 2003-04 $'000	Forward estimate 2004-05 $'000	Forward estimate 2005-06 $'000	Forward estimate 2006-07 $'000
PURCHASE OF NON-CURRENT ASSETS					
Funded by capital appropriations	-	-	-	-	-
Funded internally by agency resources	21,941	29,835	30,992	38,792	29,310
Total	21,941	29,835	30,992	38,792	29,310

Table 3.5: Agency Non-financial Assets — Summary of Movement (Budget year 2003-04)

	Land	Buildings	Specialist military equipment	Other infrastructure plant and equipment	Heritage and cultural assets	Computer software	Other intangibles	Total
	$'000	$'000	$'000	$'000	$'000	$'000	$'000	$'000
Carrying amount at the start of year	-	-	-	43,964	-	75,738	-	119,702
Additions	-	-	-	13,576	-	16,259	-	29,835
Disposals	-	-	-	-	-	-	-	-
Revaluation increments	-	-	-	-	-	-	-	-
Recoverable amount write-downs	-	-	-	-	-	-	-	-
Net transfers free of charge	-	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	-	-	(14,181)	-	(15,162)	-	(29,343)
Write-off of assets	-	-	-	-	-	-	-	-
Carrying amount at the end of year	-	-	-	43,359	-	76,835		120,194
Total additions								
Self funded	-	-	-	13,576	-	16,259	-	29,835
Appropriations	-	-	-	-	-	-	-	-
Total	-	-	-	13,576	-	16,259	-	29,835

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.

Budgeted agency 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.

Budgeted agency statement of financial performance

Revenues

Appropriations in the accrual budgeting framework

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

Revenue from other sources

The decrease in revenue from other sources in 2003-04 is due to the additional revenue associated with sales of census output 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 and amortisation

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.

Budgeted agency statement of financial position

Non-financial assets

Intangibles

These include software developed in-house.

Inventory

The inventory levels in the organisation were reduced in the 2001-02 financial year to reflect the move to 'print on demand'. ABS inventory include publications of statistics both in print and on CD. These levels are expected to remain stable in the outyears.

Other

This category includes prepayments.

Debt

Loans

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.

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:

- 2002-03 intangibles of $15.2 million, infrastructure, plant and equipment of $6.7 million;
- 2003-04 intangibles of $16.3 million, infrastructure, plant and equipment of $13.6 million, which includes fitout to the Western Australian office of $3.9 million;
- 2004-05 intangibles of $16.1 million, infrastructure, plant and equipment of $14.8 million, which includes fitout to the New South Wales and Queensland offices of $7.9 million;
- 2005-06 intangibles of $15.1 million, infrastructure, plant and equipment of $23.7 million, which includes fitout to the Queensland, Victorian and Census offices of $10.6 million; and
- 2006-07 intangibles of $15.6 million, infrastructure, plant and equipment of $13.7 million, which includes fitout to the South Australian and Tasmanian offices of $6.9 million.

Section 4: Purchaser/provider and cost recovery arrangements

CROSS AGENCY OVERVIEW

The Australian Bureau of Statistics 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; and
- Department of Transport and Regional Services