

AUSTRALIAN BUREAU OF STATISTICS

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AUSTRALIAN BUREAU OF STATISTICS

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION

The Australian Bureau of Statistics (ABS) is Australia's official statistical agency. It provides statistics on a wide range of economic, environmental and social matters, covering government, business and the community in general. It also has an important leadership and coordination function with respect to the statistical activities of other official bodies, both in Australia and overseas.

The ABS mission is to assist and encourage informed decision making, research and discussion within governments and the community by leading a high quality, objective and responsive national statistical service. To achieve the ABS mission, the ABS has the following objectives:

- an expanded and improved National Statistical Service;
- services that are timely, relevant, responsive, and respected for their integrity and quality;
- informed and increased use of statistics;
- be a key contributor to international statistical activities that are important to Australia and to our region;
- an organisation that builds capability to continually improve its effectiveness;
- the trust and cooperation of the ABS' providers; and
- be a respected and strongly supported organisation.

The outcomes the ABS plans to achieve in 2008-09 are set in the context of the objectives and mission statement. In addition to continued delivery of key statistical outputs, services and advice, the ABS will give particular emphasis to expanding the National Statistical Service (including improving the statistical value of administrative data) and a continuing contribution to the development of Standard Business Reporting.

The key external drivers of and challenges for the ABS work program include:

- the need for evidence-based and coordinated policy and program delivery initiatives across departments and jurisdictions, driven by organisations such as the Council of Australian Governments (COAG);
- increasing complexity of the Australian economy and society, which complicates the production of existing statistics (for example, issues such as globalisation are placing additional demands on production of relevant economic and social statistics);
- increasing pressure to produce new and or more detailed outputs, which must be balanced with the need to maintain stable time series for longitudinal analysis;
- a wider range of sources of statistical data driving a need to ensure that the overall national statistical service is coordinated, and the ABS's role is clearly defined;
- emerging expectations of clients and the community for information producers to allow community-based sharing of expertise, business processes and enabling technology (for example, enhancing the usefulness of spatial information from several sources);
- increasing demands for simplified interactions with government including the ABS. This is supported by a federal government agenda that emphasises reductions in red tape and greater information sharing ('create-once, use-many');
- increasing demands for access to microdata, data relating to particular population groups, longitudinal data and linked data (within a climate of concerns about individual privacy); and
- pressures to improve productivity and to create a staff profile more appropriate to the ABS' future skill needs, in an increasingly tight labour market where attraction and retention issues are presenting significant challenges.

The major risks to the ABS work program are captured in, and managed through the ABS Enterprise Risks framework. For 2008-09, the major risks arising from the environment in which the ABS operates are in the areas of maintaining an adequate staffing and resource base to support the ABS' core program data integration initiatives across the Australian community (which need to be undertaken with careful consideration of confidentiality issues), and appropriately maintaining the interviewer workforce which collects a lot of key economic and social data at the heart of ABS statistics.

1.2 AGENCY RESOURCE STATEMENT

Table 1.1 shows the total resources from all origins. The table summarises how resources will be applied by the ABS.

Table 1.1: Australian Bureau of Statistics resource statement — Budget Estimates for 2008-09 as at Budget May 2008

	Estimate of prior ⁺ year amounts available in 2008-09 \$'000	Proposed at Budget ⁼ 2008-09 \$'000	Total estimate 2008-09 \$'000	Estimated appropriation available 2007-08 \$'000
Ordinary annual services				
Departmental outputs				
Departmental outputs	7,734 ⁴	282,775 ¹	290,509	302,260
Receipts from other sources (s31)	-	17,960 ³	17,960	23,872
Total ordinary annual services	A 7,734	300,735	308,469	326,132
Other services				
Departmental non-operating				
Equity injections	-	5,365 ²	5,365	7,377
Previous years' outputs	-	-	-	608
Total other services	B -	5,365	5,365	7,985
Total available annual appropriations (A+B)	7,734	306,100	313,834	334,117
Special accounts				
Opening balance ⁵	112	-	112	110
Non-appropriation receipts to special accounts	-	6	6	4
Total special accounts	C 112	6	118	114
Total resourcing (A+B+C)	-	5,365	5,365	7,985
Less receipts from other sources credited to special accounts	-	6	6	4
Total net resourcing for the ABS	7,846	306,100	313,946	334,227

1. Appropriation Bill (No.1) 2008-09.

2. Appropriation Bill (No.2) 2008-09.

3. Receipts received under s31 of the *Financial Management and Accountability Act 1997*.

4. Estimated adjusted balance carried forward from previous year for annual appropriations.

5. Estimated opening balance for special accounts. For further detail on special accounts see Table 3.1.3.

1.3 BUDGET MEASURES

Table 1.2: Australian Bureau of Statistics 2008-09 Budget measures

The ABS does not have any Budget measures for 2008-09.

Section 2: Outcomes and planned performance

2.1 OUTCOMES AND PERFORMANCE INFORMATION

Each outcome is described below by output groups, specifying the performance indicators and targets used to assess and monitor the performance of the ABS in achieving government outcomes.

2.1.1 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

Outcome 1 strategy

The ABS achieves this outcome by the provision of two outputs — economic statistics and population and social statistics.

Key strategies for 2008-09 to 2010-11 are set out in the ABS Forward Work Program. The major initiatives that will contribute to this outcome over this period include:

- maintaining an adequate resource base to support the ABS' core program;
- positioning the ABS to influence the identification, capture and analysis of appropriate information to assist the Government to meet its policy agenda;
- achieving new investment for information management infrastructure and emerging statistical needs that will support the business of the ABS in the 21st century;
- leveraging off the existing data sources held by others to improve the National Statistical Service. This includes the identification of governance mechanisms, roles of key contributors, how best to coordinate effort, and means of improving efficiency;
- improving the statistical value and use of administrative data by continuing to work with other agencies at both the Australian and State/Territory level to develop the statistical value of their administrative data holdings, improve data comparability and enhance data access;
- continued standardisation of business data collection requirements and methods across the Australian Government, through Standard Business Reporting, with the aim of simplifying businesses' interactions with government and reducing duplication of data collection; and

- building a sustainable interviewer workforce capability to improve population outcome measurement.

Outcome 1 resource statement

Table 2.1 provides additional detail of Budget appropriations and the total resourcing for Outcome 1.

Table 2.1: Total resources for outcome 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	2008-09 Total estimate of available resources \$'000	2007-08 Estimated actual \$'000
Output group 1.1 - Australian Bureau of Statistics		
Departmental outputs		
Output 1.1.1 - Economic statistics	144,018	146,214
Output 1.1.2 - Population and social statistics	138,757	156,046
Receipts from other sources (s31)	17,960	23,872
Special accounts		
Other Trust Moneys Account		
Opening balance	112	110
Non-appropriation receipts to special accounts	6	4
Total resources for outcome 1	300,853	326,246
Less receipts from other sources credited to special accounts	6	4
Total net resourcing for the ABS	300,847	326,242

	2008-09	2007-08
Average staffing level (number)	2,691	2,857

Note: Departmental splits by output, are indicative estimates and may change in the course of the budget year as government priorities change.

Contributions to outcome 1

Output group 1.1 — Australian Bureau of Statistics	
Components of output group 1.1 are: Output 1.1.1 — Economic statistics; and Output 1.1.2 — Population and social statistics.	
Key performance indicators	2008-09 target
Integrity in statistical operations.	An objective statistical service, as demonstrated by: • release of reliable and accurate statistics; • transparent statistical process; and • 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; and • demonstrated by a high level of use.
Appropriate use of statistical standards, frameworks and methodologies.	Lead the development 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 integration of administrative and statistical data, including outposting ABS officers, and providing training on statistical standards, frameworks and methodologies.

Contributions to outcome 1 (continued)

Output 1.1.1 — Economic statistics; and Output 1.1.2 — Population and social statistics	
Key performance indicators	2008-09 target
Improve the quality of outputs.	Achieve or exceed timeliness, statistical reliability, response rates and accuracy objectives. Conduct ongoing research and reviews of quality and implement their recommendations: • outlines of ABS statistical reviews; • innovative practices; and • improvements to existing collections as a result of research and development.
Increase the quantity of outputs.	Increase the range of statistics disseminated. Innovative outputs.
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 respondent load.

Section 3: Explanatory tables and budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of agency finances for the budget year 2008-09. It explains how budget plans are incorporated into the financial statements and provides further details of movements in special accounts.

3.1 EXPLANATORY TABLES

3.1.1 Reconciliation of total available appropriation and outcomes

The Agency Resource Statement (Table 1.1) details the total available appropriation to the ABS from all sources. For departmental operating appropriations (outputs) this includes carry-forward amounts as well as amounts appropriated at budget. As the ABS incurs and is funded for future liabilities, generally depreciation and employee entitlements, the total amount of departmental operating appropriation available to the ABS is unlikely to be fully utilised in the budget year. The difference between the agency resource statements and the sum of all payments made at the departmental outputs level is the expected carry-forward amount of resources for the 2009-10 budget year, including amounts related to meeting future obligations to maintain the ABS' asset base and to meet employee entitlement liabilities.

Table 3.1.1: Reconciliation of total available appropriation and outcomes

	\$'000
Total available departmental operating appropriation (outputs)	308,469
Less estimated payments in 2008-09	296,687
Estimated departmental outputs carried forward and available for 2009-10	11,782

3.1.2 Movement of administered funds between years

Table 3.1.2: Movement of administered funds between years

The ABS does not have any administered funds.

3.1.3 Special accounts

Special accounts provide a means to set aside and record amounts used for specified purposes. Special accounts can be created by a Finance Minister's Determination under the *Financial Management and Accountability Act 1997* (FMA Act) or under separate enabling legislation. Table 3.1.3 shows the expected additions (receipts) and reductions (payments) for the account used by the ABS.

Table 3.1.3: Estimates of special account cash flows and balances

		Opening balance 2008-09 2007-08	Receipts 2008-09 2007-08	Payments 2008-09 2007-08	Adjustments 2008-09 2007-08	Closing balance 2008-09 2007-08
	Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Other Trust Moneys Account	1	112 110	6 4	1 2	- -	117 112
Services for other Governments and Non- Agency Bodies Account	1	- -	- -	- -	- -	- -
Total special accounts 2008-09 Budget estimate		112	6	1	-	117
Total special accounts 2007-08 estimate actual		110	4	2	-	112

3.1.4 Australian Government Indigenous Expenditure

Table 3.1.4: Australian Government Indigenous Expenditure

The ABS does not have any Australian Government Indigenous Expenditure.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Differences in agency resourcing and financial statements

There are no material differences between the resource information presented in the Budget Papers and Portfolio Budget Statements as a result of differences between Australian Accounting Standards and Government Finance Statistics.

3.2.2 Analysis of budgeted financial statements

Budgeted financial statements

Budgeted departmental income statement

There are no significant changes to the 2008-09 budgeted departmental income statement, (Table 3.2.1), since the 2007-08 Portfolio Additional Estimates Statements (PAES).

The decrease in appropriations in 2008-09 reflects reduced activity relating to the census program. The increase in the forward estimates is due to the build-up of 2011 census activities.

Goods and services revenue in 2008-09 and the out years is expected to reduce to approximately \$18 million per annum as a result of the recently introduced free publications on the web.

Budgeted departmental balance sheet

The increases in contributed equity in 2008-09 and 2009-10, relates to the capital injection funding provided for Standard Business Reporting and the Emissions Trading scheme (input/output tables).

Loan

The ABS received a loan to partially fund the fitout of the ABS' new national office accommodation. This will be fully repaid by 2010-11.

3.2.3 Budgeted financial statements tables

**Table 3.2.1: Budgeted departmental income statement
(for the period ended 30 June)**

	Estimated actual 2007-08 \$'000	Budget estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000
INCOME					
Revenue					
Revenues from Government	302,260	282,775	298,623	352,371	466,895
Goods and services	24,211	17,706	17,418	17,766	18,121
Other	617	120	120	120	120
Total revenue	327,088	300,601	316,161	370,257	485,136
Gains					
Sale of assets	100	100	100	100	100
Total gains	100	100	100	100	100
Total income	327,188	300,701	316,261	370,357	485,236
EXPENSE					
Employees	224,088	195,861	205,974	226,236	337,549
Suppliers	74,638	71,636	77,202	106,999	110,757
Depreciation and amortisation	31,838	32,490	32,655	36,777	36,456
Finance costs	351	261	167	65	-
Other	273	453	263	280	474
Total expenses	331,188	300,701	316,261	370,357	485,236
Surplus (deficit) attributable to the Australian Government	(4,000)	-	-	-	-

Prepared on an Australian Accounting Standards basis.

**Table 3.2.2: Budgeted departmental balance sheet
(as at 30 June)**

	Estimated actual 2007-08 \$'000	Budget estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000
ASSETS					
Financial assets					
Cash and equivalents	5,124	5,126	5,131	5,136	5,136
Trade and other receivables	7,132	10,263	14,007	10,102	16,901
Other	553	429	422	430	1,006
Total financial assets	12,809	15,818	19,560	15,668	23,043
Non-financial assets					
Infrastructure, plant and equipment	50,275	49,058	44,430	49,470	49,048
Intangibles	99,316	103,498	113,451	120,317	122,905
Other	7,852	7,144	7,785	11,187	11,613
Total non-financial assets	157,443	159,700	165,666	180,974	183,566
Total assets	170,252	175,518	185,226	196,642	206,609
LIABILITIES					
Interest bearing liabilities					
Loans	4,821	3,308	1,699	-	-
Other	25,708	24,418	22,707	20,374	17,383
Total interest bearing liabilities	30,529	27,726	24,406	20,374	17,383
Provisions					
Employees	68,874	73,508	78,019	85,277	98,133
Total provisions	68,874	73,508	78,019	85,277	98,133
Payables					
Suppliers	2,707	3,092	6,267	9,065	7,154
Other	5,774	3,459	4,768	9,115	11,130
Total payables	8,481	6,551	11,035	18,180	18,284
Total liabilities	107,884	107,785	113,460	123,831	133,800
Net assets	62,368	67,733	71,766	72,811	72,809
EQUITY					
Contributed equity	20,534	25,899	29,933	30,978	30,978
Reserves	16,370	16,370	16,370	16,370	16,370
Retained surpluses or accumulated deficits	25,464	25,464	25,463	25,463	25,461
Total equity	62,368	67,733	71,766	72,811	72,809
Current assets	20,430	21,062	22,227	23,597	24,793
Non-current assets	149,822	154,456	162,999	173,045	181,816
Current liabilities	43,154	43,114	45,384	49,532	53,520
Non-current liabilities	64,730	64,671	68,076	74,299	80,280

Prepared on an Australian Accounting Standards basis.

**Table 3.2.3: Budgeted departmental statement of cash flows
(for the period ended 30 June)**

	Estimated actual 2007-08 \$'000	Budget estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	23,368	17,954	17,516	18,848	19,410
Appropriations	307,119	281,336	298,163	356,478	461,635
Other	10,046	7,912	9,159	9,607	9,059
Total cash received	340,533	307,202	324,838	384,933	490,104
Cash used					
Employees	226,226	192,984	203,743	218,978	324,693
Suppliers	74,887	71,282	76,521	105,891	117,219
Borrowing costs	351	261	167	65	-
Other	10,570	8,379	9,468	10,051	9,670
Total cash used	312,034	272,906	289,899	334,985	451,582
Net cash from or (used by) operating activities	28,499	34,296	34,939	49,948	38,522
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	100	100	100	100	100
Total cash received	100	100	100	100	100
Cash used					
Purchase of property, plant and equipment	34,987	38,246	37,459	49,389	38,622
Total cash used	34,987	38,246	37,459	49,389	38,622
Net cash from or (used by) investing activities	(34,897)	(38,146)	(37,359)	(49,289)	(38,522)
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	6,501	5,365	4,034	1,045	-
Total cash received	6,501	5,365	4,034	1,045	-
Cash used					
Repayments of debt	1,424	1,513	1,609	1,699	-
Total cash used	1,424	1,513	1,609	1,699	-
Net cash from or (used by) financing activities	5,077	3,852	2,425	(654)	-
Net increase or (decrease) in cash held	(1,311)	2	5	5	-
Cash at the beginning of the reporting period	6,435	5,124	5,126	5,131	5,136
Cash at the end of the reporting period	5,124	5,126	5,131	5,136	5,136

Prepared on an Australian Accounting Standards basis.

Table 3.2.4: Departmental statement of changes in equity — summary of movement (Budget year 2008-09)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2008					
Balance carried forward from previous period	25,464	16,370	-	20,534	62,368
Adjusted opening balance	25,464	16,370	-	20,534	62,368
Transactions with owners					
<i>Contributions by owners</i>					
Appropriation (equity injection)	-	-	-	5,365	5,365
Sub-total transactions with owners	-	-	-	5,365	5,365
Estimated closing balance as at 30 June 2009	25,464	16,370	-	25,899	67,733

Prepared on an Australian Accounting Standards basis.

Table 3.2.5: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

The ABS does not have any administered funds.

Table 3.2.6: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

The ABS does not have any administered funds.

Table 3.2.7: Schedule of budgeted administered cash flows (for the period ended 30 June)

The ABS does not have any administered funds.

3.2.4 Notes to the financial statements

Basis of accounting

The budgeted financial statements have been prepared on an Australian Accounting Standards basis.

Budgeted departmental financial statements

Under the Australian Government'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 departmental income statement

Revenues

Appropriations

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

Goods and Services

Revenue is derived from the sale of ABS publications and census data, as well as the provision of user-funded surveys and consultancy work. The amount of revenue earned in any one year is dependent upon the demand for such products and services by government agencies, business and the community.

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 are based on leave patterns of ABS employees. Accrued salaries and employer superannuation contributions are based on daily salary expenses 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 departmental balance sheet

Non-financial assets

Intangibles

These include software developed in house (internally generated software).

Other

This category includes prepayments.

Interest bearing liabilities

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' 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.

Other

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. Rent free lease periods are taken up as a liability during the rent-free period and amortised over the remaining term of the lease. The full amount of the lease is therefore allocated evenly over the total term of the lease.

Provisions

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 annual leave and long service leave is recognised and measured at the present value of the estimated future cash flows in respect of all employees.

Payables

Supplier and other payables reflect the amounts owed to trade and other creditors by the ABS at the end of each financial year.

Asset valuation

Australian Government agencies and authorities are required to value property, plant and equipment and other infrastructure assets using the fair value method of valuation.