AUSTRALIAN BUREAU OF STATISTICS

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AUSTRALIAN BUREAU OF STATISTICS

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION

There has been no significant change to the strategic direction of the Australian Bureau of Statistics (ABS) from that outlined in the *Portfolio Budget Statements 2009-10* (pages 69-71).

The ABS is seeking an additional $6.0 million in departmental outputs through Appropriation Bill (No. 3) 2009-10 and an additional $1.3 million as an equity injection through Appropriations Bill (No. 4) 2009-10 for the Council of Australian Governments' decision — Commonwealth investment in closing Indigenous data gaps measure. Details of this measure are on page 380 of Budget Paper No. 2, *Budget Measures 2009-10*.

1.2 AGENCY RESOURCE STATEMENT

Table 1.1 shows the total resources from all origins. The table summarises how resources will be applied by outcome and departmental classification.

Table 1.1: Australian Bureau of Statistics resource statement — additional estimates for 2009-10 as at Additional Estimates November 2009

		Estimate as at Budget	+	Proposed additional estimates	=	Total estimate at Additional Estimates	Total available appropriation
		2009-10		2009-10		2009-10	2008-09
		$'000		$'000		$'000	$'000
Ordinary annual services							
Departmental appropriation							
Prior year amounts available		20,859		9,462		30,321	20,311
Departmental appropriation		321,906		6,022	1	327,928	282,568
Receipts from other sources (s31)		21,737		7,774		29,511	36,110
Total ordinary annual services	**A**	**364,502**		**23,258**		**387,760**	**338,989**
Other services							
Departmental non-operating							
Equity injections		-		1,303	2	1,303	2,212
Total other services	**B**	**-**		**1,303**		**1,303**	**2,212**
Total available annual appropriations (A+B)		**364,502**		**24,561**		**389,063**	**341,201**
Special accounts							
Opening balance		109		29		138	138
Total special account	**C**	**109**		**29**		**138**	**138**
Total net resourcing for the ABS (A+B+C)		**364,611**		**24,590**		**389,201**	**341,339**

1. Appropriation Bill (No. 3) 2009-10.
2. Appropriation Bill (No. 4) 2009-10.

1.3 AGENCY MEASURES TABLE

Table 1.2 updates the financial estimates from the measure agreed in the 2009-10 Budget.

Table 1.2: Agency Measures

	Program	2009-10 $'000	2010-11 $'000	2011-12 $'000	2012-13 $'000
Expense measures					
Council of Australian Governments' decision - Commonwealth investment in closing Indigenous data gaps	1.1	6,022	8,106	15,446	3,599
Total expense measures		**6,022**	**8,106**	**15,446**	**3,599**
Related capital					
Council of Australian Governments' decision - Commonwealth investment in closing Indigenous data gaps	1.1	1,303	623	483	115
Total related capital		**1,303**	**623**	**483**	**115**

Note: Further details of this measure can be found on page 380 of Budget Paper No. 2, *Budget Measures 2009-10*.

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

Table 1.3 details the changes to the resourcing for the ABS at additional estimates, by outcome.

Table 1.3: Additional estimates and variations to outcomes from measures

	Program impacted	2009-10 $'000	2010-11 $'000	2011-12 $'000	2012-13 $'000
Outcome 1					
Increase in estimates (departmental)					
Council of Australian Governments' decision - Commonwealth investment in closing Indigenous data gaps	1.1	6,022	8,106	15,446	3,599
Council of Australian Governments' decision - Commonwealth investment in closing Indigenous data gaps (related capital)	1.1	1,303	623	483	115
Net impact on estimates for Outcome 1 (departmental)		**7,325**	**8,729**	**15,929**	**3,714**

Table 1.4: Additional estimates and variations to outcomes from other variations

The ABS does not have any other variations since the 2009-10 Budget that affect additional estimates.

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the additional estimates sought for the ABS through Appropriation Bills No. 3 and No. 4.

Table 1.5: Appropriation Bill (No. 3) 2009-10

	2008-09 available $'000	2009-10 Budget $'000	2009-10 revised $'000	Additional estimates $'000	Reduced estimates $'000
DEPARTMENTAL PROGRAMS					
Outcome 1					
Informed decisions, research and discussion within governments and the community by leading the collection, analysis and provision of high quality, objective and relevant statistical information	282,568	321,906	327,928	6,022	-
Total	**282,568**	**321,906**	**327,928**	**6,022**	**-**

Table 1.6: Appropriation Bill (No. 4) 2009-10

	2008-09 available $'000	2009-10 Budget $'000	2009-10 revised $'000	Additional estimates $'000	Reduced estimates $'000
Non-operating					
Equity injections	2,212	-	1,303	1,303	-
Total	**2,212**	**-**	**1,303**	**1,303**	**-**

Section 2: Revisions to agency outcomes and planned performance

2.1 RESOURCES AND PERFORMANCE INFORMATION

There has been no change to outcomes, outcome strategy and performance information for the ABS from that included in the *Portfolio Budget Statements 2009-10* (pages 75-78).

Table 2.1: Budgeted expenses and resources for Outcome 1

Outcome 1: Informed decisions, research and discussion within governments and the community by leading the collection, analysis and provision of high quality, objective and relevant statistical information	2008-09 Actual expenses $'000	2009-10 Revised estimated expenses $'000
Program 1.1: Australian Bureau of Statistics		
Departmental expenses		
Ordinary annual services (Appropriation Bills No. 1 and No. 3)	282,568	327,928
Revenues from independent sources (section 31)	29,189	29,994
Expenses funded by prior years' departmental carried forward	14,213	-
Total expenses for Outcome 1	325,970	357,922

	2008-09	2009-10
Average staffing level (number)	2,575	2,685

Program 1.1 Australian Bureau of Statistics

There has been no change to the program objective, deliverables or key performance indicators from that included in the *Portfolio Budget Statements 2009-10*.

Table 2.2: Program 1.1 expenses

	2008-09 Actuals $'000	2009-10 Revised budget $'000	2010-11 Forward year 1 $'000	2011-12 Forward year 2 $'000	2012-13 Forward year 3 $'000
Annual departmental expenses:					
Departmental items	325,970	357,922	416,778	597,769	361,648
Total departmental expenses	**325,970**	**357,922**	**416,778**	**579,769**	**361,648**

Section 3: Explanatory tables and budgeted financial statements

3.1 EXPLANATORY TABLES

3.1.1 Estimates of special account flows

Special accounts provide a means to set aside and record amounts used for specified purposes. Table 3.1.1 shows the expected additions (receipts) and reductions (payments) for each account used by the ABS.

Table 3.1.1: Estimates of special account flows

	Outcome	Opening balance **2009-10** *2008-09* $'000	Receipts **2009-10** *2008-09* $'000	Payments **2009-10** *2008-09* $'000	Adjustments **2009-10** *2008-09* $'000	Closing balance **2009-10** *2008-09* $'000
Other Trust Moneys Account	1	**138**	**-**	**-**	**-**	**138**
		109	*29*	*-*	*-*	*138*
Services for other Governments and Non-Agency Bodies Account	1	**-**	**-**	**-**	**-**	**-**
		-	-	-	-	-
Total special accounts 2009-10 Budget estimate		**138**	**-**	**-**	**-**	**138**
Total special accounts 2008-09 actual		*109*	*29*	*-*	*-*	*138*

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

Changes to the budgeted financial statements since the 2009-10 Budget predominantly relate to Budget measures as outlined in Table 1.2.

3.2.2 Budgeted financial statements

Departmental financial statements

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

	Actual 2008-09 $'000	Revised budget 2009-10 $'000	Forward estimate 2010-11 $'000	Forward estimate 2011-12 $'000	Forward estimate 2012-13 $'000
EXPENSES					
Employee benefits	219,450	229,673	265,018	424,948	238,171
Supplier	67,009	98,774	118,471	134,712	85,782
Depreciation and amortisation	30,826	29,044	32,944	37,633	37,195
Finance costs	261	167	65	-	-
Other	142	264	280	476	500
Assets and fair value losses	8,282	-	-	-	-
Total expenses	325,970	357,922	416,778	597,769	361,648
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	28,009	29,774	29,000	32,000	29,000
Other revenue	1,180	-	-	-	-
Total revenue	29,189	29,774	29,000	32,000	29,000
Gains					
Sale of assets	53	100	100	100	100
Other gains	410	120	120	120	120
Total gains	463	220	220	220	220
Total own-source income	29,652	29,994	29,220	32,220	29,220
Net cost of (contribution by) services	296,318	327,928	387,558	565,549	332,428
Appropriation revenue	282,568	327,928	387,558	565,549	332,428
Surplus (deficit) attributable to the Australian Government	(13,750)	-	-	-	-

Prepared on Australian Accounting Standards basis.

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

	Actual 2008-09 $'000	Revised budget 2009-10 $'000	Forward estimate 2010-11 $'000	Forward estimate 2011-12 $'000	Forward estimate 2012-13 $'000
ASSETS					
Financial assets					
Cash and equivalents	1,285	1,884	1,889	1,889	1,889
Trade and other receivables	32,596	28,895	19,323	27,279	26,482
Accrued revenues	273	156	141	141	434
Total financial assets	34,154	30,935	21,353	29,309	28,805
Non-financial assets					
Infrastructure, plant and equipment	45,658	41,356	45,504	43,562	35,776
Inventories	29	39	64	64	64
Intangibles	84,278	94,428	102,012	104,577	103,220
Other non-financial assets	6,672	8,671	8,994	6,014	7,997
Total non-financial assets	136,637	144,494	156,574	154,217	147,057
Total assets	170,791	175,429	177,927	183,526	175,862
LIABILITIES					
Interest bearing liabilities					
Loans	3,308	1,699	-	-	-
Leases	8,293	6,582	4,249	1,258	1,258
Total interest bearing liabilities	11,601	8,281	4,249	1,258	1,258
Provisions					
Employees	76,496	79,816	84,172	91,062	88,810
Total provisions	76,496	79,816	84,172	91,062	88,810
Payables					
Suppliers	18,837	18,865	18,644	18,692	19,331
Other	14,150	17,590	19,935	22,079	16,958
Total payables	32,987	36,455	38,579	40,771	36,289
Total liabilities	121,084	124,552	127,000	133,091	126,357
Net assets	49,707	50,877	50,927	50,435	49,505
EQUITY					
Contributed equity	18,293	19,468	19,518	19,026	18,096
Reserves	17,188	17,188	17,188	17,188	17,188
Retained surpluses or accumulated deficits	14,226	14,221	14,221	14,221	14,221
Total equity	49,707	50,877	50,927	50,435	49,505
Current assets	38,743	39,795	40,362	41,632	39,893
Non-current assets	132,048	135,634	137,565	141,894	135,969
Current liabilities	88,488	91,022	92,811	97,263	92,342
Non-current liabilities	32,596	33,530	34,189	35,828	34,015

Prepared on Australian Accounting Standards basis.

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

	Actual 2008-09 $'000	Revised budget 2009-10 $'000	Forward estimate 2010-11 $'000	Forward estimate 2011-12 $'000	Forward estimate 2012-13 $'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	31,928	29,511	28,972	32,000	29,885
Appropriations	269,539	336,983	400,001	560,572	336,929
Net GST received	10,413	7,779	10,759	10,946	6,329
Other cash received	-	114	23	-	(293)
Total cash received	311,880	374,387	439,755	603,518	372,850
Cash used					
Employees	215,200	232,063	264,414	423,667	240,421
Suppliers	66,040	96,420	114,997	127,777	95,063
Borrowing costs	261	167	65	-	-
Cash to the OPA	2,967	-	-	-	-
Net GST paid	9,635	10,298	13,636	13,925	9,029
Other cash used	-	263	280	476	500
Total cash used	294,103	339,211	393,392	565,845	345,013
Net cash from or (used by) operating activities	17,777	35,176	46,363	37,673	27,837
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	24,096	34,371	45,382	38,256	28,052
Total cash used	24,096	34,371	45,382	38,256	28,052
Net cash from or (used by) investing activities	(23,996)	(34,271)	(45,282)	(38,156)	(27,952)
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	2,211	1,303	623	483	115
Total cash received	2,211	1,303	623	483	115
Cash used					
Repayments of debt	1,513	1,609	1,699	-	-
Total cash used	1,513	1,609	1,699	-	-
Net cash from or (used by) financing activities	698	(306)	(1,076)	483	115
Net increase or (decrease) in cash held	(5,521)	599	5	-	-
Cash at the beginning of the reporting period	6,806	1,285	1,884	1,889	1,889
Cash at the end of the reporting period	1,285	1,884	1,889	1,889	1,889

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Departmental statement of changes in equity — summary of movement (budget year 2009-10)

	Retained earnings $'000	Asset revaluation reserve $'000	Contributed equity/ capital $'000	Total equity $'000
Opening balance as at 1 July 2009				
Balance carried forward from previous period	14,226	17,188	18,293	49,707
Entity Adjustments	(5)	-	-	(5)
Adjusted opening balance	14,221	17,188	18,293	49,702
Transactions with owners				
Contribution by owners				
Appropriation (equity injection)	-	-	1,175	1,175
Sub-total transactions with owners	-	-	1,175	1,175
Estimated closing balance as at 30 June 2010	14,221	17,188	19,468	50,877

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement

	Actual 2008-09 $'000	Revised budget 2009-10 $'000	Forward estimate 2010-11 $'000	Forward estimate 2011-12 $'000	Forward estimate 2012-13 $'000
CAPITAL APPROPRIATIONS					
Total equity injections	-	1,303	623	483	115
Total capital appropriations	-	1,303	623	483	115
Represented by:					
Purchase of non-financial assets	-	1,303	623	483	115
Total represented by	-	1,303	623	483	115
ACQUISITION OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	-	1,303	623	483	115
Funded internally from departmental resources	24,096	33,589	44,053	37,773	27,937
TOTAL	24,096	34,892	44,676	38,256	28,052

Prepared on Australian Accounting Standards basis.

Table 3.2.6: Statement of asset movements — Departmental (2009-10)

	Other infrastructure, plant and equipment $'000	Intangibles $'000	Total $'000
As at 1 July 2009			
Gross book value	52,550	171,073	223,623
less Accumulated depreciation/amortisation	6,892	86,795	93,687
Opening net book balance	45,658	84,278	129,936
Asset movements			
Additions	7,187	27,705	34,892
less Depreciation/amortisation expense	11,489	17,555	29,044
Total asset movements	(4,302)	10,150	5,848
As at 30 June 2010			
Gross book value	59,737	198,778	258,515
less Accumulated depreciation/amortisation	18,381	104,350	122,731
Closing net book balance	**41,356**	**94,428**	**135,784**

Prepared on Australian Accounting Standards basis.

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 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

The ABS is appropriated from government for its program.

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 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 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'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.

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. This essentially reflects the current cost the entity would face in replacing that asset.