

# AUSTRALIAN BUREAU OF STATISTICS

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# AUSTRALIAN BUREAU OF STATISTICS

## Section 1: 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.

**Table 1.1: Agency outcomes and output groups**

Outcome	Description	Output groups
<b>Outcome 1</b>		
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	The ABS achieves its outcome by the provision of two outputs: (i) economics statistics; and (ii) population and social statistics.	Output Group 1.1 Australian Bureau of Statistics - national statistical service

## Section 2: Agency resources for 2005-06

### **2.1: APPROPRIATIONS AND OTHER RESOURCES**

The total appropriation for the Australian Bureau of Statistics (ABS) in the 2005-06 Budget is \$319.6 million.

Table 2.1 shows the total resources from all origins for 2005-06, including appropriations. The table summarises how revenue will be applied by outcome and classification.

**Table 2.1: Appropriations and other revenue 2005-06<sup>1</sup> ('000)**

Outcome	Appropriations					Revenue from other sources <sup>5</sup>		Total resources <sup>7</sup>
	\$'000	\$'000	\$'000	\$'000	% <sup>6</sup>	\$'000	% <sup>6</sup>	\$'000
	Bill No. 1	Bill No. 2 <sup>2</sup>	Special approp <sup>3</sup>	Total approp <sup>4</sup>				
<b>Outcome 1</b>								
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								
Departmental	318,622	-	-	318,622	94%	20,636	6%	339,258
<b>Total agency</b>	318,622	-	-	318,622		20,636		339,258
Departmental capital (equity injections)	-	994	-	994	100%	-	-	994
Previous year's outputs	-	-	-	-	-	-	-	-
<b>Total resources</b>	318,622	994	-	319,616		20,636		340,252

1 This table has been redesigned to correspond with *Budget Paper No. 4, Agency Resourcing 2005-06*.

2 Under the appropriation structure, Bill No. 2 includes Specific Purpose Payments (SPPs), new agency Outcomes (NAOs) and departmental capital via departmental injections and loans.

3 Estimated expenses from individual Special Appropriations are shown at Section 3, Table 3.1.

4 Total appropriations = Bill No. 1 + Bill No. 2 + Special appropriations.

5 Revenue from other sources includes *Financial Management and Accountability Act 1997* (FMA) s.31 revenues, that are available to be expensed, special accounts (non-appropriation revenues), resources received free of charge and accrued revenue of \$204,000.

6 Percentage figures indicate the percentage contribution of Revenue from Government (Departmental Appropriations) to the total price of outputs, by outcome, and the percentage contribution of Revenue from other sources (Departmental) to the total price of outputs, by outcome.

7 Total resources = Total appropriations + Revenue from other sources.

Note: Refer to Budgeted departmental statement of financial performance for application of agency revenue.

## **2.2: 2005-06 BUDGET MEASURES**

Budget measures relating to the ABS as explained in *Budget Paper No. 2, Budget Measures 2005-06* are summarised in Table 2.2. The table also identifies the relevant outcomes and outputs associated with each measure.

**Table 2.2: Australian Bureau of Statistics measures**

Measure	Outcome	Output groups affected	Appropriations budget			Appropriations forward estimate 2006-07			Appropriations forward estimate 2007-08			Appropriations forward estimate 2008-09		
			2005-06 \$'000			2006-07 \$'000			2007-08 \$'000			2008-09 \$'000		
			Admin expenses	Dept outputs	Total	Admin expenses	Dept outputs	Total	Admin expenses	Dept outputs	Total	Admin expenses	Dept outputs	Total
Efficiency dividend — increase in the rate from 1 per cent to 1.25 per cent <sup>1</sup>	1	1.1	-	- 689	- 689	-	- 1,525	- 1,525	-	- 1,777	- 1,777	-	- 1,673	- 1,673
Name-identified census information — retention	1	1.1	-	1,981	1,981	-	12,202	12,202	-	4,761	4,761	-	92	92
Official statistics — upgrade	1	1.1	-	10,658	10,658	-	10,300	10,300	-	11,859	11,859	-	10,497	10,497
Official statistics — upgrade (Related capital)	1	1.1	-	994	994	-	666	666	-	622	622	-	311	311
Population Census	1	1.1	-	5,447	5,447	-	6,591	6,591	-	157	157	-	-	-

<sup>1</sup> This is a cross portfolio measure. This table shows the ABS contribution to the measure.

Note: Further information on these measures can be found in *Budget Paper No. 2, Budget Measures 2005-06* and the Measures affecting Outcomes table on page 64. This table shows the resourcing to be provided for these measures and may differ from those in *Budget Paper No. 2, Budget Measures 2005-06* and the Measures affecting Outcomes table as these are on a Government Finance Statistics (GFS) basis.

## 2.3: OTHER RECEIPTS AVAILABLE TO BE USED

Table 2.3 provides details of other receipts available to be used and include FMA s.31 receipts, special accounts (non-appropriation receipts) and resources received free of charge.

**Table 2.3: Other receipts available to be used<sup>1</sup>**

	Estimated receipts 2004-05 \$'000	Budget estimate 2005-06 \$'000
<b>Departmental other receipts</b>		
Goods and services	18,117	20,387
Proceeds from sales of assets	151	149
Other	100	100
<b>Total departmental other receipts available to be used</b>	<b>18,368</b>	<b>20,636</b>

<sup>1</sup> This table replaces the former table 'Receipts from independent sources'. It represents own source receipts available for spending on departmental purposes.

## 2.4: MOVEMENT OF ADMINISTERED FUNDS FROM 2004-05 TO 2005-06

**Table 2.4: Movement of administered funds from 2004-05 to 2005-06**

This table is not applicable to the ABS.

## 2.5: SPECIAL APPROPRIATIONS

**Table 2.5: Estimates of expenses from special appropriations**

This table is not applicable to the ABS.

## 2.6: SPECIAL ACCOUNTS

**Table 2.6: Estimates of special account flows and balances**

		Opening balance	Receipts	Payments	Closing balance
	A <sup>(1)</sup>	<b>2005-06</b>	<b>2005-06</b>	<b>2005-06</b>	<b>2005-06</b>
	B <sup>(1)</sup>	2004-05	2004-05	2004-05	2004-05
	Outcome	\$'000	\$'000	\$'000	\$'000
Comcare Trust Account	1	-	-	-	-
		30	550	580	-
Other Trust Monies	1	<b>136</b>	<b>560</b>	<b>550</b>	<b>146</b>
		62	74	-	136
Services for other governments and non-agency bodies	1	-	-	-	-
		-	-	-	-
<b>Total special accounts</b>					
<b>2005-06 Budget estimate</b>		<b>136</b>	<b>560</b>	<b>550</b>	<b>146</b>
Total special accounts 2004-05 estimated actual		92	624	580	136

1 The opening balance for 2005-06 (reference A) is the same as the closing balance for 2004-05 (reference B).

## 2.7: DEPARTMENTAL EQUITY INJECTIONS AND LOANS

The ABS will receive an equity injection of \$0.994 million in 2005-06 to meet the Government's election commitments on data collection and dissemination, to maintain the quality and relevance of core statistical collections and to incorporate new international data standards.

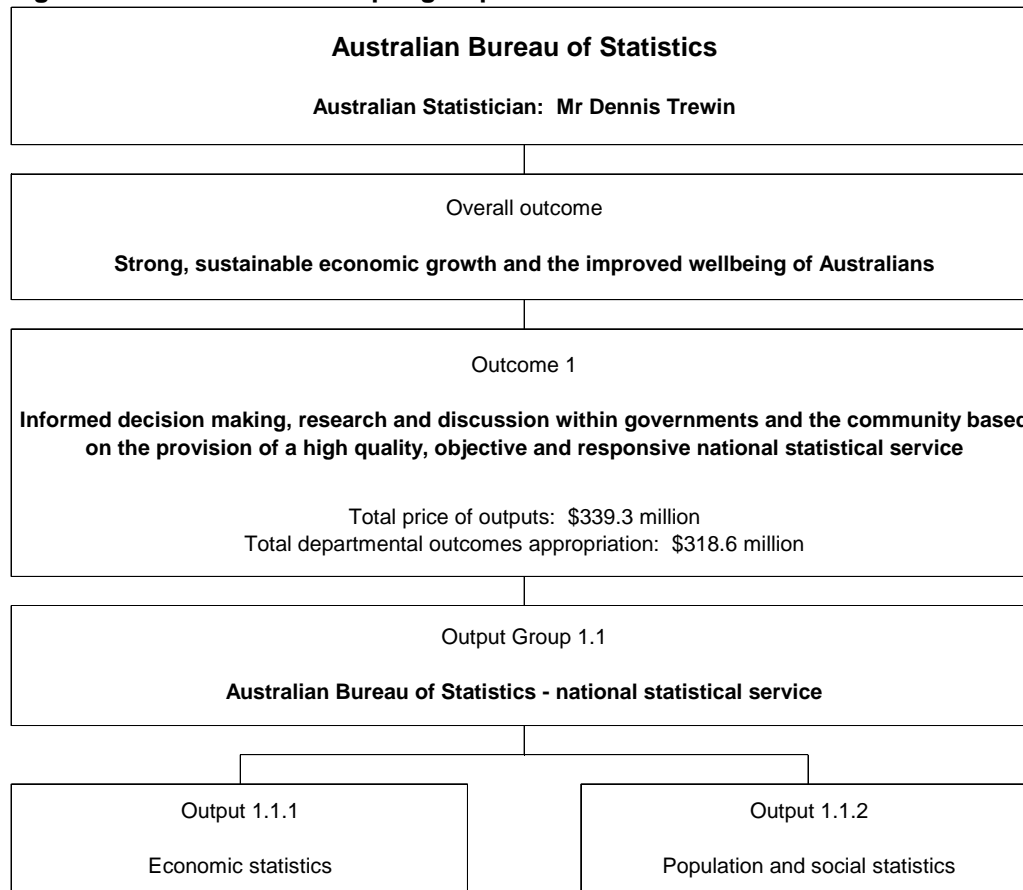
## Section 3: Agency outcomes

This section explains how the resources identified in Section 2 will be used to deliver outputs that contribute to the outcome for the Australian Bureau of Statistics (ABS).

### 3.1: SUMMARY OF OUTCOMES AND OUTPUTS

The relationship between activities of the ABS and the outcome is summarised in Figure 4.

**Figure 4: Outcomes and output groups**



### **3.2: OUTCOMES — DEPARTMENTAL**

The ABS has only one outcome, namely, ‘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’. The total appropriation for this outcome for 2005-06 is \$319.6 million.

#### **Figure 5: Departmental appropriations by outcome, 2005-06**

This figure is not applicable to the ABS.

#### **Figure 6: Administered appropriations by outcome, 2005-06**

This figure is not applicable to the ABS.

### **3.3: OUTCOMES RESOURCING**

#### **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.**

#### **Outcome 1 resourcing**

Table 3.1 shows how the 2005-06 Budget appropriations translate to total resourcing for Outcome 1, including revenue from government (appropriation), revenue from other sources (Departmental) and the total price of outputs.

**Table 3.1: Total resources for Outcome 1 (\$'000)**

	Estimated actual 2004-05 \$'000	Budget estimate 2005-06 \$'000
<b>Departmental appropriations</b>		
Output Group 1.1 - Australian Bureau of Statistics		
Output 1.1.1 - Economic statistics	140,298	165,683
Output 1.1.2 - Population and social statistics	129,557	152,939
<b>Total revenue from government (appropriations)</b>		
<b>Contributing to price of departmental outputs</b>	269,855	318,622
<b>Revenue from other sources</b>		
Goods and services	18,117	20,387
Proceeds from sale of assets	151	149
Other	100	100
<b>Total revenue from other sources</b>	18,368	20,636
<b>Total price from departmental outputs</b> (Total revenue from government and from other sources)	288,223	339,258
<b>Special Accounts (estimated payments from Special Account balances)<sup>1</sup></b>		
Comcare Trust Account - <i>Safety Rehabilitation and Compensation Act 1998</i>	580	-
Other Trust Monies	-	550
<b>Total departmental Special Account outflows</b>	580	550
<b>Total estimated resourcing for Outcome 1</b> (Total price of outputs)	288,223	339,258
	2004-05	2005-06
<b>Average staffing level (number)</b>	2,652	2,711

<sup>1</sup> Special Account outflows are shown in the payments column of the Special Account table in Table 2.6. The estimated payments from special account balances are provided by way of note only and do not form part of the total estimated resourcing.

### 3.4: MEASURES AFFECTING OUTCOMES

#### Measures affecting Outcome 1

	2005-06 \$'000	2006-07 \$'000	2007-08 \$'000	2008-09 \$'000
Efficiency dividend — increase in the rate from 1 per cent to 1.25 per cent <sup>1</sup>	- 689	- 1,525	- 1,777	- 1,673
Name identified census information — retention	1,981	12,202	4,761	92
Official statistics — upgrade <sup>2</sup>	10,518	10,089	11,586	10,213
Official statistics — upgrade ( <i>Related capital</i> )	994	666	622	311
Population Census	5,447	6,591	157	-

<sup>1</sup> This is a cross portfolio measure. This table shows the ABS contribution to the measure.

<sup>2</sup> This measure involves funding of \$10.658 million in 2006-07, \$10.300 million in 2007-08 and \$11.859 million in 2008-09 for the ABS. See also Table 2.2 on page 59.

Details of these measures are included in *Budget Paper No. 2, Budget Measures 2005-06*.

### **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 Australian Government 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. The ABS performs this function as an independent statutory authority of the Australian Government.

## Performance information for Outcome 1

**Table 3.2: Performance information for Outcome 1**

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<b>Outcome</b>	
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.	
<b>Performance indicators for individual outputs</b>	
1. Integrity in statistical operations	<p>1.1 An objective statistical service, as demonstrated by:</p> <ul style="list-style-type: none"> <li>- release of reliable/accurate statistics;</li> <li>- open statistical process; and</li> <li>- trust and cooperation of providers.</li> </ul>
2. Relevance of ABS output	<p>2.1 Statistical output which meets the needs of key users of economic and social data in terms of:</p> <ul style="list-style-type: none"> <li>- support to decision-making; and</li> <li>- demonstrated by a high level of use.</li> </ul> <p>2.2 Openness of planning process.</p>
3. Appropriate use of statistical standards, frameworks and methodologies	<p>3.1 Lead the development of national statistical standards, frameworks and methodologies, and their implementation within the broader Australian statistical system.</p> <p>3.2 Contribute to the development of key international standards, frameworks and methodologies, and implement them as appropriate.</p>
4. Improving coordination of the collection, compilation and dissemination of statistics produced by other official bodies	<p>4.1 Statistical Clearing House activity.</p> <p>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.</p> <p>4.3 Identifying, storing and disseminating statistics from other official bodies.</p>

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**Table 3.2: Performance information for Outcome 1 (continued)**

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<b>Output group 1.1: Australian Bureau of Statistics - national statistical service</b>	
Output 1.1.1 - Economic statistics; and	
Output 1.1.2 - Population and social statistics	
1. Improve the quality of outputs	<p><b>Quality:</b></p> <p>1.1 Achieve or exceed timeliness, statistical reliability, response rates and accuracy objectives:</p> <ul style="list-style-type: none"> <li>- timeliness;</li> <li>- statistical reliability;</li> <li>- response rates; and</li> <li>- accuracy.</li> </ul> <p>1.2 Conduct ongoing research and reviews of quality and implement their recommendations:</p> <ul style="list-style-type: none"> <li>- outlines of ABS statistical reviews; and</li> <li>- innovative practices – improvements to existing collections as a result of research and development.</li> </ul>
2. Increase the quantity of outputs	<p><b>Quantity:</b></p> <p>2.1 Increase the range of statistics disseminated.</p> <p>2.2 Innovative outputs.</p>
3. Achievement of cost effective outputs	<p>3.1 Conduct efficiency reviews and audits, and implement their recommendations.</p> <p>3.2 Test operating efficiencies of statistical activities by benchmarking internally and externally.</p> <p>3.3 Market test a number of non-statistical activities to identify possible outsourcing opportunities.</p> <p>3.4 Minimise respondent load.</p>
	<b>Price: \$339.3 million</b>

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### Evaluations for Outcome 1

Output performance indicators (shown in Table 3.2) will be used to measure evaluation activity for this outcome. The results of the evaluation will be shown in the ABS Annual Report.

## Section 4: Other reporting requirements

### **4.1: PURCHASER-PROVIDER ARRANGEMENTS**

#### **Cross agency overview**

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

- 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

### **4.2: COST RECOVERY ARRANGEMENTS**

Cost recovery guidelines have been developed by the ABS in relation to the various goods and services paid for by clients. This amounts to \$20.4 million in 2005-06.

#### **Summary of cost recovery impact statement**

The ABS will complete a cost recovery impact statement during 2005-06.

### **4.3: AUSTRALIAN GOVERNMENT INDIGENOUS EXPENDITURE**

#### **Table 4.1: Australian Government Indigenous Expenditure**

This table is not applicable to the ABS.

## Section 5: Budgeted financial statements

### **5.1: ANALYSIS OF BUDGETED FINANCIAL STATEMENTS**

The budgeted financial statements will form the basis of the financial statements that will appear in the Australian Bureau of Statistics (ABS) 2004-05 Annual Report, and form the basis for the input into the whole-of-government accounts. The financial statements should be read in conjunction with the accompanying notes.

The budgeted financial statements contain estimates prepared in accordance with the requirements of the Australian Government's financial budgeting and reporting framework, including the principles of Australian Accounting Standards and Statements of Accounting Concepts, as well as specific guidelines issued by the Department of Finance and Administration.

#### **Budgeted departmental statement of financial performance**

The ABS is budgeting for a \$1.4 million operating surplus in 2005-06.

Total agency revenue is estimated to be \$339.3 million. This is an increase of \$51.0 million from the 2004-05 estimated actual.

This rise in revenue is primarily attributed to an increase in appropriations as a result of:

- an increase specifically related to the 2006 Census, as part of the normal Census cycle.

Total expenses are estimated to be \$337.8 million, an increase of \$49.6 million from the 2004-05 estimated actual.

This increase in expenses can be attributed directly to the increase in employee and suppliers expenses associated with the preparations for the 2006 Census, as part of the normal Census cycle.

#### **Budgeted departmental statement of financial position**

In 2005-06 the ABS's total equity will increase by \$0.994 million. This change is related to the capital injection relating to the Official Statistics Upgrade.

The expected outlook for the ABS indicates that the asset base of the organisation will remain stable, with liabilities for employee provisions expected to increase in the out

*Budgeted financial statements – ABS*

years. This increase is expected following the increase in staff numbers for the 2006 Census cycle.

The build-up of cash in the out years is occurring due to reduced spending on a restructured capital programme. It is expected that the cash build-up will be utilised for additional capital purchases in the long term.

## 5.2: BUDGETED FINANCIAL STATEMENTS TABLES

**Table 5.1: Budgeted departmental statement of financial performance for the period ended 30 June**

	Estimated actual 2004-05 \$'000	Budget estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
<b>REVENUE</b>					
<b>Revenues from ordinary activities</b>					
Revenues from Government	269,855	318,622	414,577	299,355	281,645
Goods and services	18,117	20,387	16,699	18,255	14,913
Revenue from sales of assets	151	149	142	151	150
Other	100	100	100	100	100
<b>Revenues from ordinary activities</b>	<b>288,223</b>	<b>339,258</b>	<b>431,518</b>	<b>317,861</b>	<b>296,808</b>
<b>EXPENSE</b>					
<b>Expenses from ordinary activities (excluding borrowing costs expense)</b>					
Employees	191,391	220,712	305,034	210,934	205,669
Suppliers	66,730	88,252	94,508	72,950	60,069
Depreciation and amortisation	25,103	25,783	27,331	28,999	27,752
Write-down of assets and impairment of assets	399	215	915	65	415
Value of assets sold	3	4	9	-	-
Other	3,952	2,350	2,680	2,681	2,597
<b>Expenses from ordinary activities (excluding borrowing costs expense)</b>	<b>287,578</b>	<b>337,316</b>	<b>430,477</b>	<b>315,629</b>	<b>296,502</b>
Borrowing costs expense	645	531	438	350	261
<b>Operating surplus or deficit from ordinary activities</b>	<b>-</b>	<b>1,411</b>	<b>603</b>	<b>1,882</b>	<b>45</b>
<b>Net surplus or deficit</b>	<b>-</b>	<b>1,411</b>	<b>603</b>	<b>1,882</b>	<b>45</b>
<b>Net surplus or deficit attributable to the Australian Government</b>	<b>-</b>	<b>1,411</b>	<b>603</b>	<b>1,882</b>	<b>45</b>

**Table 5.2: Budgeted departmental statement of financial position as at 30 June**

	Estimated actual 2004-05 \$'000	Budget estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	9,674	8,509	20,347	31,238	35,376
Receivables	4,005	4,431	8,428	4,601	3,846
Accrued revenues	275	309	253	277	226
<b>Total financial assets</b>	<b>13,954</b>	<b>13,249</b>	<b>29,028</b>	<b>36,116</b>	<b>39,448</b>
<b>Non-financial assets</b>					
Infrastructure, plant and equipment	34,409	40,659	36,811	30,314	25,295
Inventories	42	42	42	42	42
Intangibles	83,263	85,501	87,003	88,439	88,174
Other non-financial assets	7,607	9,061	6,390	10,899	6,771
<b>Total non-financial assets</b>	<b>125,321</b>	<b>135,263</b>	<b>130,246</b>	<b>129,694</b>	<b>120,282</b>
<b>Total assets</b>	<b>139,275</b>	<b>148,512</b>	<b>159,274</b>	<b>165,810</b>	<b>159,730</b>
<b>LIABILITIES</b>					
<b>Interest bearing liabilities</b>					
Loans	8,846	7,585	6,245	4,821	3,308
Leases	257	79	25	-	-
Other interest bearing liabilities	1,481	3,383	3,919	3,227	2,536
<b>Total interest bearing liabilities</b>	<b>10,584</b>	<b>11,047</b>	<b>10,189</b>	<b>8,048</b>	<b>5,844</b>
<b>Provisions</b>					
Employees	64,345	69,242	76,408	80,225	84,192
<b>Total provisions</b>	<b>64,345</b>	<b>69,242</b>	<b>76,408</b>	<b>80,225</b>	<b>84,192</b>
<b>Payables</b>					
Suppliers	5,174	6,032	5,757	5,884	4,681
Other payables	4,429	5,043	8,503	10,732	3,736
<b>Total payables</b>	<b>9,603</b>	<b>11,075</b>	<b>14,260</b>	<b>16,616</b>	<b>8,417</b>
<b>Total liabilities</b>	<b>84,532</b>	<b>91,364</b>	<b>100,857</b>	<b>104,889</b>	<b>98,453</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	11,497	12,491	13,157	13,779	14,090
Reserves	7,519	7,519	7,519	7,519	7,519
Retained surpluses or accumulated deficits	35,727	37,138	37,741	39,623	39,668
<b>Total parent entity interest</b>	<b>54,743</b>	<b>57,148</b>	<b>58,417</b>	<b>60,921</b>	<b>61,277</b>
<b>Total equity</b>	<b>54,743</b>	<b>57,148</b>	<b>58,417</b>	<b>60,921</b>	<b>61,277</b>
<b>Current assets</b>	<b>21,603</b>	<b>22,352</b>	<b>35,460</b>	<b>47,057</b>	<b>46,261</b>
<b>Non-current assets</b>	<b>117,672</b>	<b>126,160</b>	<b>123,814</b>	<b>118,753</b>	<b>113,469</b>
<b>Current liabilities</b>	<b>34,484</b>	<b>37,131</b>	<b>40,271</b>	<b>36,690</b>	<b>34,439</b>
<b>Non-current liabilities</b>	<b>50,048</b>	<b>54,233</b>	<b>60,586</b>	<b>68,199</b>	<b>64,014</b>

\* 'Equity' is the residual interest in assets after deduction of liabilities.

**Table 5.3: Budgeted departmental statement of cash flows for the period ended 30 June**

	Estimated actual 2004-05 \$'000	Budget estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	16,965	20,432	15,393	19,307	14,983
Appropriations	269,805	318,573	415,154	300,461	283,127
Other	9,123	10,948	11,406	9,695	8,031
<b>Total cash received</b>	<b>295,893</b>	<b>349,953</b>	<b>441,953</b>	<b>329,463</b>	<b>306,141</b>
<b>Cash used</b>					
Employees	194,438	215,815	297,868	207,117	201,702
Suppliers	67,343	89,046	94,043	77,207	68,450
Borrowing costs	645	531	438	350	261
Other	8,945	11,095	11,497	9,507	7,954
<b>Total cash used</b>	<b>271,371</b>	<b>316,487</b>	<b>403,846</b>	<b>294,181</b>	<b>278,367</b>
<b>Net cash from or used by operating activities</b>	<b>24,522</b>	<b>33,466</b>	<b>38,107</b>	<b>35,282</b>	<b>27,774</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	151	149	142	151	150
<b>Total cash received</b>	<b>151</b>	<b>149</b>	<b>142</b>	<b>151</b>	<b>150</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	25,875	34,335	25,683	23,715	22,584
<b>Total cash used</b>	<b>25,875</b>	<b>34,335</b>	<b>25,683</b>	<b>23,715</b>	<b>22,584</b>
<b>Net cash from or used by investing activities</b>	<b>- 25,724</b>	<b>- 34,186</b>	<b>- 25,541</b>	<b>- 23,564</b>	<b>- 22,434</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations - contributed equity	-	994	666	622	311
<b>Total cash received</b>	<b>-</b>	<b>994</b>	<b>666</b>	<b>622</b>	<b>311</b>
<b>Cash used</b>					
Repayments of debt	692	178	54	25	-
Other	1,187	1,261	1,340	1,424	1,513
<b>Total cash used</b>	<b>1,879</b>	<b>1,439</b>	<b>1,394</b>	<b>1,449</b>	<b>1,513</b>
<b>Net cash from or used by financing activities</b>	<b>- 1,879</b>	<b>- 445</b>	<b>- 728</b>	<b>- 827</b>	<b>- 1,202</b>
<b>Net increase or decrease in cash held</b>					
Cash at the beginning of the reporting period	12,755	9,674	8,509	20,347	31,238
Cash at the end of the reporting period	9,674	8,509	20,347	31,238	35,376

**Table 5.4: Departmental capital budget statement**

	Estimated actual 2004-05 \$'000	Budget estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Total equity injections	-	994	666	622	311
<b>Total capital appropriations</b>	-	994	666	622	311
<b>Represented by:</b>					
Purchase of non-financial assets	-	994	666	622	311
Other	-	-	-	-	-
<b>Total represented by</b>	-	994	666	622	311
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation	-	994	666	622	311
Funded internally by					
Departmental resources	25,875	33,341	25,017	23,093	22,273
<b>Total</b>	25,875	34,335	25,683	23,715	22,584

**Table 5.5: Departmental property, plant, equipment and intangibles — summary of movement (Budget year 2005-06)**

	Land	Investment property	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	\$'000
<b>As at 1 July 2005</b>									
Gross book value	-	-	-	-	76,341	-	175,477	84	251,902
Accumulated depreciation	-	-	-	-	- 41,932	-	- 92,214	- 84	- 134,230
<b>Opening net book value</b>	-	-	-	-	34,409	-	83,263	-	117,672
Additions:									
by purchase	-	-	-	-	18,246	-	16,089	-	34,335
by finance lease	-	-	-	-	-	-	-	-	-
from acquisitions of entities or operations (including restructuring)	-	-	-	-	-	-	-	-	-
Net revaluation increment/decrement	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	-	-	-	- 11,992	-	- 13,791	-	- 25,783
Recoverable amount write-downs	-	-	-	-	-	-	- 200	-	- 200
Other movements	-	-	-	-	-	-	140	-	140
Disposals:									
from disposal of entities or operations (including restructuring)	-	-	-	-	-	-	-	-	-
other disposals	-	-	-	-	- 4	-	-	-	- 4
<b>As at 30 June 2006</b>									
Gross book value	-	-	-	-	94,587	-	191,566	84	286,237
Accumulated depreciation	-	-	-	-	- 53,928	-	- 106,065	- 84	- 160,077
<b>Closing net book value</b>	-	-	-	-	40,659	-	85,501	-	126,160

**Table 5.6: Schedule of budgeted revenues and expenses administered on behalf of Government for the period ended 30 June**

This table is not applicable to the ABS.

**Table 5.7: Schedule of budgeted assets and liabilities administered on behalf of Government as at 30 June**

This table is not applicable to the ABS.

**Table 5.8: Schedule of budgeted administered cash flows for the period ended 30 June**

This table is not applicable to the ABS.

**Table 5.9: Schedule of administered capital budget**

This table is not applicable to the ABS.

**Table 5.10: Schedule of property, plant, equipment and intangibles — summary of movement (Budget Year 2005-06)**

This table is not applicable to the ABS.

## **5.3: 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 statement of financial performance**

#### **Revenues**

Appropriations in the accrual budgeting framework

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.

Revenue from other sources

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

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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 statement of financial position**

### **Non-financial assets**

#### Intangibles

These include software developed in house.

#### Inventory

ABS inventory includes publications of statistics both in print and on CD. These levels are expected to remain stable in the out years.

#### 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. 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 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**

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.

### **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:

- 2005-06 intangibles of \$16.1 million, infrastructure, plant and equipment of \$18.2 million, which includes fitout to the Queensland, Victorian and Census offices of \$5.7 million;
- 2006-07 intangibles of \$15.4 million, infrastructure, plant and equipment of \$10.3 million, which includes fitout to the Australian Capital Territory, South Australian and Tasmanian offices of \$4.4 million; and
- 2007-08 intangibles of \$16.1 million, infrastructure, plant and equipment of \$7.6 million, which includes fitout to the Western Australian and Census offices of \$1.4 million.
- 2008-09 intangibles of \$16.3 million, infrastructure, plant and equipment of \$6.3 million, which includes fitout to the Northern Territory office of \$1.2 million.

