

AUSTRALIAN BUREAU OF STATISTICS

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AUSTRALIAN BUREAU OF STATISTICS

Section 1: 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
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	The ABS achieves its outcome by the provision of two outputs: (i) economic statistics; and (ii) population and social statistics.	Output Group 1.1 Australian Bureau of Statistics - national statistical service

Section 2: Resources for 2006-07

2.1 APPROPRIATIONS AND OTHER RESOURCES

The total appropriations (including capital appropriations) and other resources for the Australian Bureau of Statistics (ABS) in the 2006-07 Budget is \$432.1 million.

Table 2.1 shows the total resources from all origins for 2006-07, including appropriations. The table summarises how resources will be applied by outcome and departmental classification.

Table 2.1: Appropriations and other resources 2006-07

Australian Bureau of Statistics	Departmental				Administered				Total \$'000
	Appropriation Bill No. 1 \$'000	Appropriation Bill No. 2 \$'000	Special Appropriation \$'000	Other resources \$'000	Appropriation Bill No. 1 \$'000	Appropriation SPPs \$'000	Other Appropriation \$'000	Special resources \$'000	
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	413,823	-	-	17,641	-	-	-	-	431,464
Equity injections	-	666	-	-	-	-	-	-	666
Total	413,823	666	-	17,641	-	-	-	-	432,130

2.2 2006-07 BUDGET MEASURES

Table 2.2 Australian Bureau of Statistics measures

The ABS does not have any 2006-07 Budget measures.

2.3 OTHER RESOURCES AVAILABLE TO BE USED

Table 2.3 provides details of resources obtained by the ABS for provision of goods or services. These resources are approved for use by the ABS and are also included in Table 2.1.

Table 2.3: Other resources available to be used

	Estimated receipts 2005-06 \$'000	Budget estimate 2006-07 \$'000
Departmental resources		
Goods and services	23,267	17,440
Proceeds from sales of assets	124	101
Other - resources received free of charge	100	100
Total departmental resources available to be used	23,491	17,641

Note: Departmental resources are collected under section 31 of the *Financial Management and Accountability Act 1997*.

2.4 MOVEMENT OF ADMINISTERED FUNDS FROM 2005-06 TO 2006-07

Table 2.4: Movement of administered funds from 2005-06 to 2006-07

The ABS does not have any administered funds.

2.5 SPECIAL APPROPRIATIONS

Table 2.5: Estimates of expenses from special appropriations

The ABS does not have any special appropriations.

2.6 SPECIAL ACCOUNTS

Special accounts provide a means to set aside and record amounts used for specified purposes. Table 2.6 shows the expected additions (credits) and reductions (debits) for each account used by the ABS.

Table 2.6: Estimates of special account flows and balances

	Opening balance 2006-07 2005-06 \$'000	Credits 2006-07 2005-06 \$'000	Debits 2006-07 2005-06 \$'000	Adjustments 2006-07 2005-06 \$'000	Closing balance 2006-07 2005-06 \$'000
Other Trust Moneys Account	129	1,100	1,100	-	129
	-	1,229	1,100	-	129
Services for other Governments and Non-Agency Bodies Account	-	-	-	-	-
	-	-	-	-	-
Total special accounts					
2006-07 Budget estimate	129	1,100	1,100	-	129
Total special accounts 2005-06 estimated actual	-	1,229	1,100	-	129

2.7 ADMINISTERED CAPITAL AND DEPARTMENTAL EQUITY INJECTIONS AND LOANS

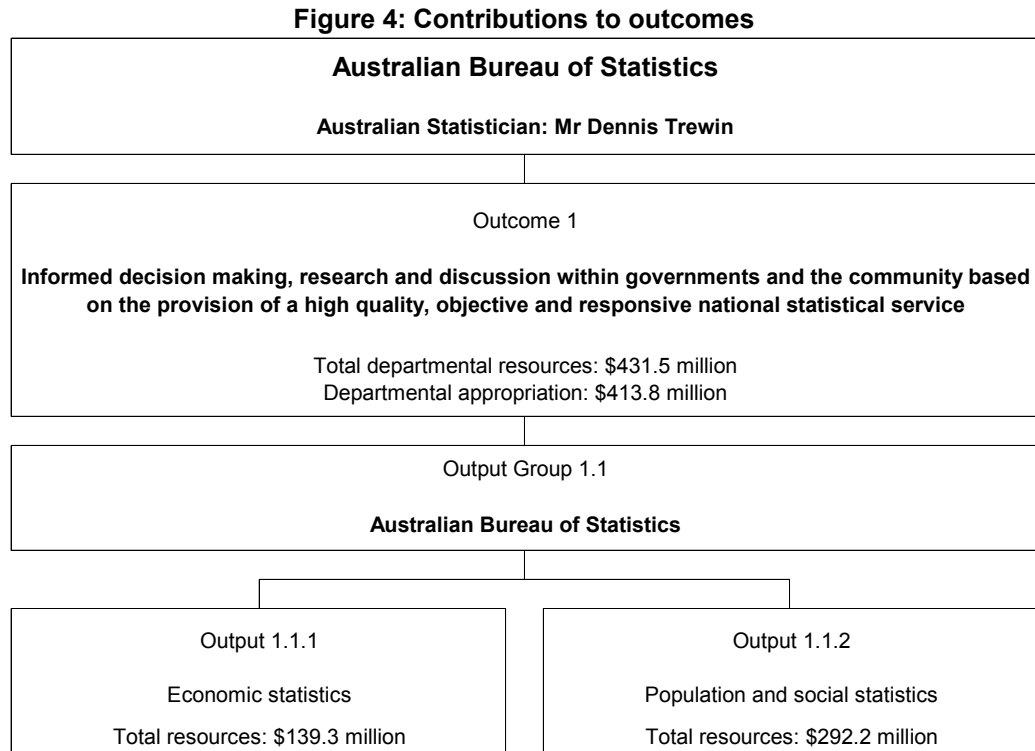
The ABS will receive an equity injection of \$0.7 million in 2006-07 to meet the Government's commitment to maintain the quality and relevance of core statistical collections and to incorporate new international data standards. The ABS does not have an appropriation for administered capital or loan in the 2006-07 Budget.

Section 3: Outcomes

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

3.1 SUMMARY OF OUTCOMES AND CONTRIBUTION TO OUTCOMES

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



3.2 OUTCOMES — DEPARTMENTAL AND ADMINISTERED

Figure 5: Departmental appropriations by outcome, 2006-07

As the ABS has one outcome with a total departmental appropriation of \$413.8 million, this figure is not applicable.

Figure 6: Administered appropriations by outcome, 2006-07

The ABS does not have any administered appropriations.

3.3 OUTCOMES AND PERFORMANCE

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 2006-07 Budget appropriations translate to total resourcing for the Outcome, including departmental appropriations and revenue from other sources.

Table 3.1: Total resources for Outcome 1

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000
Departmental appropriations		
Output Group 1.1 - Australian Bureau of Statistics		
Output 1.1.1 - Economic statistics	132,005	134,494
Output 1.1.2 - Population and social statistics	186,617	279,329
Total departmental appropriations	318,622	413,823
Revenue from other sources		
Output Group 1.1 - Australian Bureau of Statistics		
Output 1.1.1 - Economic statistics	5,873	4,763
Output 1.1.2 - Population and social statistics	17,618	12,878
Total revenue from other sources	23,491	17,641
Total resources	342,113	431,464
	2005-06	2006-07
Average staffing level (number)	2,832	3,300

Contributions to achievement of Outcome 1

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 view 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:

- economic statistics; and
- 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.

Administered activities

The ABS does not administer any activities on behalf of the Australian Government.

Performance information for Outcome 1

Performance information for individual outputs and output groups relating to the ABS are summarised in Table 3.2.

Table 3.2: Performance information for Outcome 1

Performance indicators for individual outputs	
1. Integrity in statistical operations	1.1 An objective statistical service, as demonstrated by: <ul style="list-style-type: none"> - 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: <ul style="list-style-type: none"> - 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 3.2: Performance information for Outcome 1 (continued)

Output group 1: Australian Bureau of Statistics - national statistical service	
Output 1.1.1 Economic statistics; and	
Output 1.1.2 Population and social statistics	
1. Improve the quality of outputs	<p>Quality:</p> <p>1.1 Achieve or exceed timeliness, statistical reliability, response rates and accuracy objectives:</p> <ul style="list-style-type: none"> - timeliness; - statistical reliability; - response rates; and - accuracy. <p>1.2 Conduct ongoing research and reviews of quality and implement their recommendations:</p> <ul style="list-style-type: none"> - outlines of ABS statistical reviews; and - innovative practices - improvements to existing collections as a result of research and development.
2. Increase the quantity of outputs	<p>Quantity:</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>
	Price: \$431.5 million

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 including:

- Australian Agency for International Development;
- Australian Institute of Health and Welfare;
- Department of Agriculture, Fisheries and Forestry;
- Department of Education, Science and Training;
- Department of Communications, Information Technology and the Arts;
- Department of Employment and Workplace Relations;
- Department of Families, Community Services and Indigenous Affairs;
- Department of Health and Ageing; and
- Department of Transport and Regional Services.

4.2 COST RECOVERY ARRANGEMENTS

Cost recovery arrangements (in accordance with *Australian Government Cost Recovery Guidelines, July 2005*, and the *Australian Government Competitive Neutrality Guidelines for Managers, February 2004*) have been developed in relation to the various goods and services paid for by clients, amounting to \$17.4 million in 2006-07.

Summary of cost recovery impact statement

The ABS will prepare a cost recovery impact statement during 2006-07.

4.3 AUSTRALIAN GOVERNMENT INDIGENOUS EXPENDITURE

Table 4.1: Australian Government Indigenous Expenditure

The ABS does not deliver any programmes for indigenous Australians. However, in meeting its objective to provide a high quality, objective and responsive national statistical service the ABS undertakes a range of indigenous statistical collections which are estimated to cost in the order of \$15.0 million in 2006-07.

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) 2005-06 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 income statement

The ABS is budgeting to break-even in 2006-07.

Total agency revenue is estimated to be \$431.5 million. This is an increase of \$89.4 million from the 2005-06 estimated actual. The 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 \$431.5 million, an increase of \$91.6 million from the 2005-06 estimated actual. The 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 balance sheet

In 2006-07 the ABS's total equity will increase by \$0.7 million. This increase is attributable to a capital injection associated with the 2005-06 Official Statistics Upgrade measure.

The expected outlook for the ABS indicates that the asset base and liabilities of the organisation will remain stable over the forward years.

Cash levels over the forward years are consistent with the ABS' working capital requirements.

5.2 BUDGETED FINANCIAL STATEMENTS TABLES

Table 5.1: Budgeted departmental income statement for the period ended 30 June

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
INCOME					
Revenue					
Revenues from Government	318,622	413,823	298,301	280,803	289,975
Goods and services	23,267	17,440	23,620	17,706	17,418
Other	100	100	100	100	100
Total revenue	341,989	431,363	322,021	298,609	307,493
Gains					
Net gains from sale of assets	124	101	100	100	100
Total gains	124	101	100	100	100
Total income	342,113	431,464	322,121	298,709	307,593
EXPENSE					
Employees	220,701	313,639	209,309	197,392	194,748
Suppliers	86,865	84,075	79,077	66,594	80,694
Depreciation and amortisation	27,595	30,001	30,112	30,576	28,736
Finance costs	531	440	351	261	167
Write-down of assets and impairment of assets	1,111	-	-	-	-
Net losses from sale of assets	12	-	-	-	-
Other	3,098	3,309	3,272	3,886	3,248
Total expenses	339,913	431,464	322,121	298,709	307,593
Operating result from continuing operations	2,200	-	-	-	-
Net surplus or (deficit) attributable to the Australian Government	2,200	-	-	-	-

**Table 5.2: Budgeted departmental balance sheet
as at 30 June**

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
ASSETS					
Financial assets					
Cash	13,061	11,172	10,222	13,353	14,718
Receivables	2,918	2,882	3,377	2,391	2,354
Accrued revenues	698	391	530	397	391
Total financial assets	16,677	14,445	14,129	16,141	17,463
Non-financial assets					
Infrastructure, plant and equipment	52,208	57,816	53,433	48,282	43,355
Intangibles	90,808	97,313	101,801	105,207	110,252
Other	10,428	7,682	4,735	3,828	3,734
Total non-financial assets	153,444	162,811	159,969	157,317	157,341
Total assets	170,121	177,256	174,098	173,458	174,804
LIABILITIES					
Interest bearing liabilities					
Loans	7,585	6,245	4,821	3,308	1,699
Other	10,102	13,739	12,170	10,590	8,958
Total interest bearing liabilities	17,687	19,984	16,991	13,898	10,657
Provisions					
Employees	70,791	75,293	77,267	81,677	86,460
Total provisions	70,791	75,293	77,267	81,677	86,460
Payables					
Suppliers	7,151	6,987	4,858	4,055	3,953
Other	7,160	6,994	6,362	4,897	4,803
Total payables	14,311	13,981	11,220	8,952	8,756
Total liabilities	102,789	109,258	105,478	104,527	105,873
EQUITY					
Contributed equity	12,491	13,157	13,779	14,090	14,090
Reserves	14,062	14,062	14,062	14,062	14,062
Retained surpluses	40,779	40,779	40,779	40,779	40,779
Total equity	67,332	67,998	68,620	68,931	68,931
Current assets	27,105	22,127	18,864	19,969	21,197
Non-current assets	143,016	155,129	155,234	153,489	153,607
Current liabilities	41,116	43,703	42,191	41,811	42,349
Non-current liabilities	61,673	65,555	63,287	62,716	63,524

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

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	24,412	17,122	23,784	17,934	17,512
Appropriations	323,777	413,823	298,301	280,803	289,975
Other	11,672	8,168	6,540	5,047	4,880
Total cash received	359,861	439,113	328,625	303,784	312,367
Cash used					
Employees	217,561	309,136	207,336	192,981	189,964
Suppliers	88,101	80,831	79,845	66,979	80,752
Financing costs	531	440	351	261	167
Other	14,120	11,545	9,555	8,919	8,124
Total cash used	320,313	401,952	297,087	269,140	279,007
Net cash from or (used by) operating activities	39,548	37,161	31,538	34,644	33,360
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	124	103	100	100	100
Total cash received	124	103	100	100	100
Cash used					
Purchase of property, plant and equipment	23,072	20,841	9,184	7,499	7,381
Other	21,196	21,275	21,033	21,332	21,473
Total cash used	44,268	42,116	30,217	28,831	28,854
Net cash from or (used by) investing activities	(44,144)	(42,013)	(30,117)	(28,731)	(28,754)
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	994	666	622	311	-
Other	8,410	3,637	-	-	-
Total cash received	9,404	4,303	622	311	-
Cash used					
Repayments of debt	1,262	1,340	1,424	1,513	1,608
Other	-	-	1,569	1,580	1,633
Total cash used	1,262	1,340	2,993	3,093	3,241
Net cash from or (used by) financing activities	8,142	2,963	(2,371)	(2,782)	(3,241)
Net increase or (decrease) in cash held	3,546	(1,889)	(950)	3,131	1,365
Cash at the beginning of the reporting period	9,514	13,061	11,172	10,222	13,353
Cash at the end of the reporting period	13,061	11,172	10,222	13,353	14,718

Table 5.4: Departmental statement of changes in equity — summary of movement (Budget 2006-07)

	Accumulated results \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2006					
Balance carried forward from previous period	40,779	14,062	-	12,491	67,332
Adjusted opening balance	40,779	14,062	-	12,491	67,332
Income and expense					
Sub-total income and expense	-	-	-	-	-
Net operating result	-	-	-	-	-
Total income and expenses recognised directly in equity	-	-	-	-	-
Transactions with owners					
<i>Contribution by owners</i>					
Appropriation (equity injection)	-	-	-	666	666
Sub-total transactions with owners	-	-	-	666	666
Estimated closing balance as at 30 June 2007	40,779	14,062	-	13,157	67,998

Table 5.5: Departmental capital budget statement

	Estimated actual 2005-06 \$'000	Budget estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections	994	666	622	311	-
Total loans	-	-	-	-	-
Total capital appropriations	994	666	622	311	-
Represented by:					
Purchase of non-financial assets	994	666	622	311	-
Other	-	-	-	-	-
Total represented by	994	666	622	311	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	994	666	622	311	-
Funded internally by departmental resources	43,274	41,450	29,595	28,520	28,854
Total	44,268	42,116	30,217	28,831	28,854

Table 5.6: Departmental property, plant, equipment and intangibles — summary of movement (Budget year 2006-07)

	Land	Investment	Buildings	Specialist	Other	Heritage	Computer	Other	Total
	\$'000	\$'000	\$'000	military	infrastructure	and cultural	software	intangibles	\$'000
		property		equipment	plant and	assets			\$'000
					equipment				
As at 1 July 2006									
Gross book value	-	-	-	-	61,260	-	198,961	-	260,221
Accumulated depreciation	-	-	-	-	(9,052)	-	(108,153)	-	(117,205)
Opening net book value	-	-	-	-	52,208	-	90,808	-	143,016
Additions:									
by purchase	-	-	-	-	20,841	-	21,275	-	42,116
Revaluations and impairment through equity	-	-	-	-	-	-	(50)	-	(50)
Reclassifications	-	-	-	-	(13,992)	-	(14,720)	-	(28,712)
Depreciation/amortisation expense	-	-	-	-	-	-	-	-	-
Disposals:									
other disposals	-	-	-	-	(1,241)	-	-	-	(1,241)
As at 30 June 2007									
Gross book value	-	-	-	-	80,860	-	220,186	-	301,046
Accumulated depreciation	-	-	-	-	(23,044)	-	(122,873)	-	(145,917)
Estimated closing net book value	-	-	-	-	57,816	-	97,313	-	155,129

Table 5.7: Schedule of budgeted income and expenses administered on behalf of government for the period ended 30 June

The ABS does not have any administered items.

Table 5.8: Schedule of budgeted assets and liabilities administered on behalf of government as at 30 June

The ABS does not have any administered items.

Table 5.9: Schedule of budgeted administered cash flows for the period ended 30 June

The ABS does not have any administered items.

Table 5.10: Schedule of administered capital budget

The ABS does not have any administered items.

Table 5.11: Schedule of administered property, plant, equipment and intangibles — summary of movement (Budget year 2006-07)

The ABS does not have any administered items.

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 (departmental 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 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 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.

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 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.

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.

Departmental 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:

- 2006-07 intangibles of \$21.6 million, infrastructure, plant and equipment of \$21.0 million, which includes fitout to the Australian Capital Territory, New South Wales, South Australian, Tasmanian, Victorian and Western Australian offices of \$12.4 million;

Agency Budget Statements – Budgeted financial statements – ABS

- 2007-08 intangibles of \$23.4 million, infrastructure, plant and equipment of \$9.2 million, which includes fitout to the Western Australian and Census offices of \$1.4 million;
- 2008-09 intangibles of \$25.4 million, infrastructure, plant and equipment of \$7.5 million, which includes fitout to the Northern Territory office of \$1.2 million; and
- 2009-10 intangibles of \$28.4 million, infrastructure, plant and equipment of \$7.2 million.

