

AUSTRALIAN BUREAU OF STATISTICS

Section 1: Agency overview and resources; variations and measures	35
Overview	35
Additional estimates and variations to outcomes.....	35
Measures — Agency summary	37
Breakdown of additional estimates by appropriation bill	38
Summary of staffing changes.....	38
Other receipts available to be used.....	39
Estimates of expenses from special appropriations.....	39
Estimates of special account flows	39
Section 2: Revisions to agency outcomes	40
Outcomes, administered items and outputs.....	40
Section 3: Budgeted financial statements.....	41
Analysis of budgeted financial statements.....	41
Budgeted financial statements	41
Notes to the financial statements	48

AUSTRALIAN BUREAU OF STATISTICS

Section 1: Agency overview and resources; variations and measures

OVERVIEW

There has been no change to the overview included in the *Portfolio Budget Statements 2007-08*. (page 55).

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

ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

The following variations in Table 1.2 and Table 1.3 contributed to a net increase in agency outputs in 2007-08.

Table 1.2: Additional estimates and variations to outcomes — measures

	2007-08 \$'000	2008-09 \$'000	2009-10 \$'000	2010-11 \$'000
Outcome 1				
Expense measures				
Efficiency dividend - increase in the rate from 1 per cent to 1.25 per cent	-	(616)	(1,224)	(1,938)
Election Commitment Savings: 2 per cent				
Efficiency Dividend	(1,376)	(5,626)	(5,921)	(7,039)
Emissions Trading Scheme	653	2,202	2,718	2,750
Emissions Trading Scheme (<i>related capital</i>)	-	300	225	150
Standard Business Reporting	3,317	3,190	3,394	2,367
Standard Business Reporting (<i>related capital</i>)	5,880	4,754	3,809	895

Note: These figures represent the impact on the fiscal balance.

Table 1.3: Additional estimates and variations to outcomes — other variations

	2007-08	2008-09	2009-10	2010-11
	\$'000	\$'000	\$'000	\$'000
Outcome 1				
Adjustment to reflect movement in indices relating to prices and wages	-	482	513	925

Note: These figures represent the impact on the fiscal balance.

MEASURES — AGENCY SUMMARY

Table 1.4: Summary of measures since the 2007-08 Budget

Measure	Outcome	Output groups affected	2007-08 \$'000			2008-09 \$'000			2009-10 \$'000			2010-11 \$'000		
			Admin	Dept	Total	Admin	Dept	Total	Admin	Dept	Total	Admin	Dept	Total
			items	outputs		items	outputs		items	outputs		items	outputs	
Expense measures														
Efficiency dividend - increase in the rate from 1 per cent to 1.25 per cent	1	1.1	-	-	-	-	(616)	(616)	-	(1,224)	(1,224)	-	(1,938)	(1,938)
Election Commitment Savings: 2 per cent Efficiency Dividend	1	1.1	-	(1,376)	(1,376)	-	(5,626)	(5,626)	-	(5,921)	(5,921)	-	(7,039)	(7,039)
Emissions Trading Scheme	1	1.1	-	653	653	-	2,202	2,202	-	2,718	2,718	-	2,750	2,750
Standard Business Reporting	1	1.1	-	3,317	3,317	-	3,190	3,190	-	3,394	3,394	-	2,367	2,367
Total expense measures			-	2,594	2,594	-	(850)	(850)	-	(1,033)	(1,033)	-	(3,860)	(3,860)
Related capital														
Emissions Trading Scheme	1	1.1	-	-	-	-	300	300	-	225	225	-	150	150
Standard Business Reporting	1	1.1	-	5,880	5,880	-	4,754	4,754	-	3,809	3,809	-	895	895
Total related capital			-	5,880	5,880	-	5,054	5,054	-	4,034	4,034	-	1,045	1,045
Total of all measures			-	8,474	8,474	-	4,204	4,204	-	3,001	3,001	-	(2,815)	(2,815)

Note: These figures represent the impact on the fiscal balance.

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.5: Appropriation Bill (No. 3) 2007-08

	2006-07 available \$'000	2007-08 budget \$'000	2007-08 revised \$'000	Additional estimates ¹ \$'000	Reduced estimates \$'000
DEPARTMENTAL OUTPUTS					
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	299,094	299,094	3,166	-
Total	413,823	299,094	299,094	3,166	-

1. This figure represents the impact on appropriations.

Table 1.6: Appropriation Bill (No. 4) 2007-08

	2006-07 available \$'000	2007-08 budget \$'000	2007-08 revised \$'000	Additional estimates ¹ \$'000	Reduced estimates \$'000
Non-operating					
Equity injections	666	1,498	7,377	5,879	-
Total	666	1,498	7,377	5,879	-

1. This figure represents the impact on appropriations.

SUMMARY OF STAFFING CHANGES

Table 1.7: Average Staffing Level (ASL)

	2007-08 budget	2007-08 revised	Variation
Outcome 1			
Informed decision making, research and discussion within governments and the community based on the provision of a high quality, objective responsive national statistical service	2,766	2,787	21
Total	2,766	2,787	21

OTHER RECEIPTS AVAILABLE TO BE USED

Table 1.8: Other receipts available to be used

The ABS has not made any changes to other receipts available to be used since the *Portfolio Budget Statements 2007-08*.

ESTIMATES OF EXPENSES FROM SPECIAL APPROPRIATIONS

Table 1.9: Estimates of expenses from special appropriations

The ABS does not have any special appropriations.

ESTIMATES OF SPECIAL ACCOUNT FLOWS

Table 1.10: Estimates of special account flows

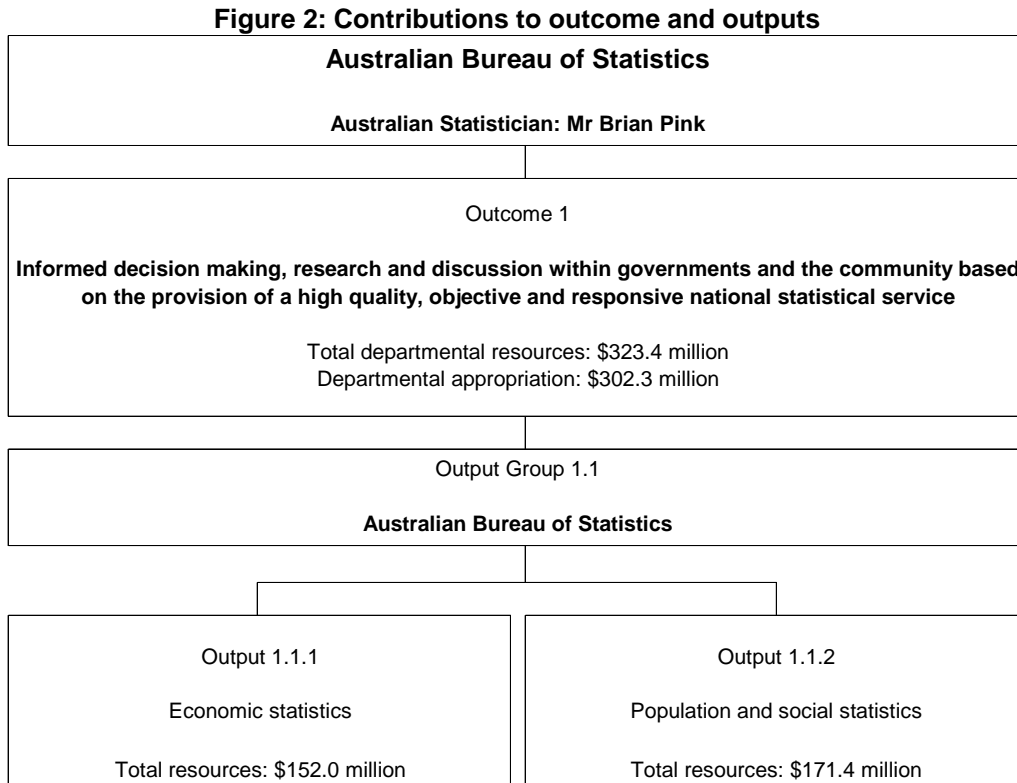
The ABS has not made any changes to special account flows since the *Portfolio Budget Statements 2007-08*.

Section 2: Revisions to agency outcomes

OUTCOMES, ADMINISTERED ITEMS AND OUTPUTS

Table 1.1 ‘Agency outcomes and output groups’ lists the outcome statement and output group for the Australian Bureau of Statistics (ABS).

The ABS has not made any changes to its outcome or outputs since the *Portfolio Budget Statements 2007-08*.



Revised performance information — 2007-08

The ABS has not made any changes to its performance information since the *Portfolio Budget Statements 2007-08*.

Section 3: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

Changes to the income statement for 2007-08 arise from new measures as outlined in Table 1.2 and Table 1.4.

Since the 2007-08 Budget, contributed equity has increased by \$5.9 million due to the Standard Business Reporting measure.

BUDGETED FINANCIAL STATEMENTS

Departmental financial statements

Budgeted departmental income statement

This statement provides a picture of the expected financial results of the ABS by identifying full accrual revenues and expenses.

Budgeted departmental balance sheet

This statement provides the financial position of the ABS. It enables decision makers to track the management of assets and liabilities.

Budgeted departmental statement of cash flows

This statement provides important information on the amount and nature of budgeted cash flows, categorised into expected cash flows from operating, investing and financing activities.

Departmental statement of changes in equity — summary of movement

This statement provides information on changes in the amount and nature of equity for the 2007-08 Budget year.

Departmental capital budget statement

This statement provides all proposed capital expenditure on non-financial assets, whether funded through capital appropriations for additional equity or from internal sourced resources.

Departmental property, plant, equipment and intangibles — summary of movement

This statement provides the budgeted movement in the ABS's non-financial assets during the 2007-08 Budget year.

BUDGETED FINANCIAL STATEMENTS TABLES

**Table 3.1: Budgeted departmental income statement
(for the period ended 30 June)**

	Actual 2006-07 \$'000	Revised budget 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000
INCOME					
Revenue					
Revenues from Government	414,431	302,260	282,531	297,853	351,455
Goods and services	22,968	20,983	17,706	17,418	17,766
Other	533	-	-	-	-
Total revenue	437,932	323,243	300,237	315,271	369,221
Gains					
Net gains from sale of assets	130	100	100	100	100
Other gains	134	100	100	100	100
Total gains	264	200	200	200	200
Total income	438,196	323,443	300,437	315,471	369,421
EXPENSE					
Employees	294,681	210,441	194,789	198,941	248,429
Suppliers	107,513	80,061	71,555	82,989	83,750
Depreciation and amortisation	33,443	32,317	33,379	33,111	36,897
Finance costs	435	351	261	167	65
Write-down of assets and impairment of assets	1,304	-	-	-	-
Other	219	273	452	264	280
Total expenses	437,595	323,443	300,436	315,472	369,421
Net surplus or (deficit) attributable to the Australian Government	601	-	-	-	-

**Table 3.2: Budgeted departmental balance sheet
(as at 30 June)**

	Actual 2006-07 \$'000	Revised budget 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	6,435	5,124	5,126	5,131	5,136
Receivables	8,509	6,132	11,263	6,957	9,521
Accrued revenues	497	553	429	422	430
Total financial assets	15,441	11,809	16,818	12,510	15,087
Non-financial assets					
Infrastructure, plant and equipment	51,312	54,022	48,374	43,172	47,709
Intangibles	95,380	103,508	109,772	116,433	122,277
Other	7,257	6,709	4,586	5,297	6,455
Total non-financial assets	153,949	164,239	162,732	164,902	176,441
Total assets	169,390	176,048	179,550	177,412	191,528
LIABILITIES					
Payables					
Suppliers	1,452	1,922	3,092	2,607	4,652
Other	6,378	5,973	4,818	5,116	12,457
Total payables	7,830	7,895	7,910	7,723	17,109
Interest bearing liabilities					
Loans	6,245	4,821	3,308	1,699	-
Other interest bearing liabilities	26,729	25,708	24,418	22,707	20,374
Total interest bearing liabilities	32,974	30,529	27,726	24,406	20,374
Provisions					
Employees	67,720	70,257	71,182	68,517	76,234
Other provisions	1,000	1,000	1,000	1,000	1,000
Total provisions	68,720	71,257	72,182	69,517	77,234
Total liabilities	109,524	109,681	107,818	101,646	114,717
EQUITY					
Contributed equity	14,033	20,534	25,899	29,933	30,978
Reserves	16,370	16,370	16,370	16,370	16,370
Retained surpluses or accumulated deficits	29,463	29,463	29,463	29,463	29,463
Total equity	59,866	66,367	71,732	75,766	76,811
Current assets	20,327	21,126	21,623	21,289	22,983
Non-current assets	149,063	154,922	157,951	156,123	168,545
Current liabilities	43,810	43,872	43,127	40,658	45,887
Non-current liabilities	65,714	65,809	64,690	60,988	68,830

**Table 3.3: Budgeted departmental statement of cash flows
(for the period ended 30 June)**

	Actual 2006-07 \$'000	Revised budget 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	18,016	21,140	17,954	17,516	18,848
Appropriations	416,100	307,119	279,092	305,443	349,093
Other	13,223	9,546	7,912	9,159	9,607
Total cash received	447,339	337,805	304,958	332,118	377,548
Cash used					
Employees	293,359	211,196	195,622	203,885	240,712
Suppliers	106,174	79,771	67,860	87,069	78,177
Financing costs	435	351	261	167	65
Other cash used	12,735	9,570	8,379	9,468	10,051
Total cash used	412,703	300,888	272,122	300,589	329,005
Net cash from or (used by) operating activities	34,636	36,917	32,836	31,529	48,543
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	665	100	100	100	100
Total cash received	665	100	100	100	100
Cash used					
Purchase of property, plant and equipment	35,892	43,405	36,786	34,049	47,984
Total cash used	35,892	43,405	36,786	34,049	47,984
Net cash from or (used by) investing activities	(35,227)	(43,305)	(36,686)	(33,949)	(47,884)
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 (including finance lease principal)	1,790	1,424	1,513	1,609	1,699
Total cash used	1,790	1,424	1,513	1,609	1,699
Net cash from or (used by) financing activities	(1,790)	5,077	3,852	2,425	(654)
Net increase or (decrease) in cash held	(2,381)	(1,311)	2	5	5
Cash at the beginning of the reporting period	8,816	6,435	5,124	5,126	5,131
Cash at the end of the reporting period	6,435	5,124	5,126	5,131	5,136

Table 3.4: Departmental statement of changes in equity — summary of movement (Budget 2007-08)

	Accumulated results \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2007					
Balance carried forward from previous period	29,463	16,370	-	14,033	59,866
Adjusted opening balance	29,463	16,370	-	14,033	59,866
Transactions with owners					
<i>Contribution by owners</i>					
Appropriation (equity injection)	-	-	-	6,501	6,501
Sub-total transactions with owners	-	-	-	6,501	6,501
Estimated closing balance as at 30 June 2008	29,463	16,370	-	20,534	66,367

Table 3.5: Departmental capital budget statement

	Actual 2006-07 \$'000	Revised budget 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections	1,542	6,501	5,365	4,034	1,045
Appropriation of previous year accrued revenue	-	2,150	-	-	-
Total capital appropriations	1,542	8,651	5,365	4,034	1,045
Represented by:					
Purchase of non-financial assets	-	6,501	5,365	4,034	1,045
Other	-	2,150	-	-	-
Total represented by	-	8,651	5,365	4,034	1,045
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	-	6,501	5,365	4,034	1,045
Funded internally by departmental resources	35,892	35,413	29,231	30,536	48,310
Total	35,892	41,914	34,596	34,570	49,355

Table 3.6: Departmental property, plant, equipment and intangibles — summary of movement (Budget year 2007-08)

	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
As at 1 July 2007									
Gross book value	-	-	-	-	77,253	-	213,367	-	290,620
Accumulated depreciation	-	-	-	-	(25,941)	-	(117,987)	-	(143,928)
Opening net book value	-	-	-	-	51,312	-	95,380	-	146,692
Additions:									
by purchase	-	-	-	-	17,281	-	25,874	-	43,155
Depreciation/amortisation expense	-	-	-	-	(14,571)	-	(17,746)	-	(32,317)
As at 30 June 2008									
Gross book value	-	-	-	-	94,534	-	239,241	-	333,775
Accumulated depreciation	-	-	-	-	(40,512)	-	(135,733)	-	(176,245)
Estimated closing net book value	-	-	-	-	54,022	-	103,508	-	157,530

Table 3.7: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)

The ABS does not have any administered activities.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)

The ABS does not have any administered activities.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

The ABS does not have any administered activities.

Table 3.10: Schedule of administered capital budget

The ABS does not have any administered activities.

Table 3.11: Schedule of administered property, plant, equipment and intangibles — summary of movement (Budget year 2007-08)

The ABS does not have any administered activities.

NOTES TO THE FINANCIAL STATEMENTS

Basis of accounting

The ABS's budgeted statements have been prepared on an accrual basis in accordance with:

- Australian Government's financial budgeting and reporting framework;
- Australian Accounting Standards (AAS), being the Australian Equivalent to International Reporting Standards (AEIFRS); and
- Consensus Views of the Urgent Issues Group.

The budgeted income statement and balance sheet have been prepared in accordance with the historical cost convention, except certain assets, which are at valuation.

Departmental financial statements

Departmental assets, liabilities, revenues and expenses are those items that are controlled by the department. Departmental expenses include employee and supplier expenses and other administrative costs, which are incurred by the department in providing its goods and services.