

AUSTRALIAN BUREAU OF STATISTICS

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AUSTRALIAN BUREAU OF STATISTICS

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Australian Bureau of Statistics (ABS) is the central statistical authority for the Australian Government and serves as the national statistical agency, delivering services for state and territory governments. The ABS provides trusted independent impartial official statistics on the economy, society, population and the environment. The ABS has a central role in developing statistical standards, including through liaison with international organisations. The ABS is a trusted advisor on statistical matters to government, industry, and the wider Australian community.

ABS's purpose is to inform Australia's important decisions by partnering and innovating to deliver relevant, trusted, objective data, statistics and insights. The ABS will continue our emphasis on the delivery of high quality official statistics and drawing new information insights from effective and safe use of available data.

The ABS works within a complex and rapidly changing data landscape; with increasing demand for quality data, emergent sources of data, opportunities for innovation through new technology, growing competition for analytical capability, increased vigilance around cybersecurity, heightened sensitivity around privacy, and changing trust of citizens in government and institutions.

With strong data analytics and statistical capabilities, the ABS is uniquely placed to create greater public value. External partnerships with key data users and enhanced internal working operations are assisting with effective prioritisation of our work program and increased productivity of the Agency.

ABS continues to build data and analytical capability, drawing from a strong graduate recruitment, flexible working arrangements and investing in ongoing technical and professional development. The ABS is embedding a culture of transformation and innovation, drawing upon the Government's \$257 million investment to upgrade our statistical systems and processes alongside reformed operating arrangements. The ABS is progressing its important transformation while also managing key risks around the quality and relevance of our official statistics.

1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: Australian Bureau of Statistics resource statement — Budget estimates for 2019-20 as at Budget April 2019

	2018-19 (a) Estimated actual \$'000	2019-20 Budget \$'000
Departmental		
Annual appropriations - ordinary annual services (b)		
Prior year appropriations available	74,711	89,298
Departmental appropriation (c)	329,229	380,437
s74 External revenue (d)	51,513	42,608
Departmental capital budget (e)	14,349	14,568
Annual appropriations - other services - non-operating (f)		
Prior year appropriations available	7,198	-
Equity injection (g)	19,869	6,218
Total departmental annual appropriations	496,869	533,129
Total departmental resourcing	496,869	533,129
Total resourcing for Australian Bureau of Statistics	496,869	533,129
	2018-19	2019-20
Average staffing level (number)	2,429	2,562

(a) Annual appropriation amounts appearing for 2018-19 do not include the Appropriation Bills (No. 3) and (No. 4) 2018-2019; as they had not been enacted at the time of publication.

(b) Appropriation Bill (No.1) 2019-20.

(c) Excludes departmental capital budget (DCB). 2018-19 includes supplementation of \$5.3m for revenue recognised in 2017-18 but appropriated in 2018-19. 2018-19 figure does not include the \$6.3m Appropriation Bills (No.3), refer to footnote (a). The 2019-20 figure includes a reclassification of \$3.0m capital injection into operating appropriation.

(d) Estimated External Revenue receipts under section 74 of the PGPA Act 2013.

(e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(f) Appropriation Bill (No. 2) 2019-20.

(g) 2018-19 includes supplementation of \$6.4m for capital injection recognised in 2017-18 but appropriated in 2018-19. 2018-19 does not include the \$0.1m Appropriation Bills (No.4), refer to footnote (a).

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Prepared on a resourcing (i.e. appropriations available) basis.

1.3 BUDGET MEASURES

Budget measures relating to the ABS are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Measures announced since the 2018-19 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000
Expense measures						
Australian Bureau of Statistics — 2021 Census — additional funding	1.1					
Departmental expenses		-	31,167	31,996	(24,889)	-
Total expense measures		-	31,167	31,996	(24,889)	-
Total		-	31,167	31,996	(24,889)	-

Prepared on a Government Finance Statistics (fiscal) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

The ABS' outcome is described below together with its related program. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the enhanced Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements - included in Annual Reports - to provide an entity's complete performance story.

The most recent corporate plan for the ABS can be found at:
<http://www.abs.gov.au/ausstats/abs@.nsf/mf/1005.0>

The most recent annual performance statement can be found in the latest Annual Report at: <http://www.abs.gov.au/ausstats/abs@.nsf/mf/1001.0>

2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

Outcome 1:

Decisions on important matters made by governments, business and the broader community are informed by objective, relevant and trusted official statistics produced through the collection and integration of data, its analysis, and the provision of statistical information.

Linked programs

Many programs rely on ABS statistics to inform decision-making. Many ABS statistics rely on quality state, territory and commonwealth administrative data.

Australian Taxation Office
Programs <ul style="list-style-type: none">• Program 1.3 – Australian Business Register
Contribution to Outcome 1 made by linked programs <p>Program 1.3 – Australian Business Register provides essential infrastructure to the ABS operations of most ABS business surveys.</p>

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1: Budgeted expenses for Outcome 1

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
Program 1.1: Australian Bureau of Statistics					
Departmental expenses					
Departmental appropriation	330,246	380,437	345,714	473,174	278,568
s74 External revenue (a)	51,513	42,608	38,619	38,629	38,639
Expenses not requiring appropriation in the Budget year (b)	34,498	34,353	31,670	24,091	20,500
Departmental total	416,257	457,398	416,003	535,894	337,707
Total expenses for Program 1.1	416,257	457,398	416,003	535,894	337,707
Total expenses for Outcome 1	416,257	457,398	416,003	535,894	337,707

	2018-19	2019-20
Average staffing level (number)	2,429	2,562

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and resources received free of charge.

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

Table 2.2: Performance criteria for Outcome 1

Table 2.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2019-20 Budget measures have created new programs or materially changed existing programs.

<p>Outcome 1 – Decisions on important matters made by governments, business and the broader community are informed by objective, relevant and trusted official statistics produced through the collection and integration of data, its analysis, and the provision of statistical information.</p>		
<p>Program 1.1 – Australian Bureau of Statistics This program contributes to the outcome through delivery of high quality statistical information to inform Australia’s most important issues and through engaging with users within government, business and the community to ensure they have the confidence in the statistical resources available to enable them to make informed decisions.</p>		
<p>Delivery</p>	<p>In 2019-20 and onwards, the ABS will:</p> <ol style="list-style-type: none"> 1. Provide high quality statistics, across key economic, population, social and environment subject matter areas that meet the needs of key users in government, business and the community. 	
<p>Performance information</p>		
<p>Year</p>	<p>Performance criteria (a)</p>	<p>Targets</p>
<p>2018-19</p>	<p>Decision making by governments, business and the community is informed by high quality statistics.</p>	<p>ABS continues to produce key economic and population statistics with appropriate coverage, frequency and timeliness as assessed by the International Monetary Fund against the Special Data Dissemination Standard (b); except where the ABS has made an explicit decision not to do so, following consultation with stakeholders, based on Australian needs and circumstances. Forecast: On track</p> <p>The Transformation Program is effectively implemented, to deliver contemporary systems that will better meet ABS’s future needs. Forecast: Substantial progress expected</p> <p>The ABS creates new statistical solutions in collaboration with stakeholders to maximise the use of ABS’ data assets. Forecast: On track</p>

Performance information (continued)		
Year	Performance criteria (a)	Targets
2019-20	Decision making by governments, business and the community is informed by high quality statistics.	ABS continues to produce key economic and population statistics with appropriate coverage, frequency and timeliness as assessed by the International Monetary Fund against the Special Data Dissemination Standard (b); except where the ABS has made an explicit decision not to do so, following consultation with stakeholders, based on Australian needs and circumstances.
2020-21 and beyond	As per 2019-20	As per 2019-20
Purposes	The purpose that contributes to Program 1.1 – Australian Bureau of Statistics is: to inform Australia’s important decisions by partnering and innovating to deliver relevant, trusted, objective data, statistics and insights.	
Material changes to Program 1.1 resulting from the following measures:		
There are no budget measures that materially impact on Program 1.1 – Australian Bureau of Statistics.		

- (a) New or modified performance criteria that reflect new or materially changed programs are shown in *italics*.
- (b) The Special Data Dissemination Standard (SDDS) is produced and managed by the International Monetary Fund (IMF). The IMF monitors and reports on how well countries comply with SDDS requirements for the range of statistics produced and the coverage, frequency, and timeliness of the statistics that are produced. The statistics required by the SDDS include national accounts, labour force, unemployment, consumer price inflation and estimates of resident population. The latest information on Australia’s compliance with the SDDS is available on the IMF website: <http://dsbb.imf.org/Pages/SDDS/SOOCtyCtgList.aspx?ctycode=AUS>.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2019-20 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 BUDGETED FINANCIAL STATEMENTS

3.1.1 Differences between entity resourcing and financial statements

The entity resource statement is prepared on a cash basis and provides a view of cash/appropriations resources available to the ABS whilst the financial statements are prepared on an accrual basis.

3.1.2 Explanatory notes and analysis of budgeted financial statements

The ABS is budgeting for a break even operating result in 2019-20 after adjusting for the non-appropriated expenses of depreciation and amortisation.

Total appropriation revenue in 2019-20 is estimated to be \$380.4 million. This has increased from \$346.6 million as reported in the *Portfolio Additional Estimates Statements 2018-19*. The increase is largely associated with additional funding received for the new measure Australian Bureau of Statistics – 2021 Census – additional funding. Refer to Table 1.2 for funding details.

Total expenses in 2019-20 are estimated to be \$457.4 million. This has increased from \$420.1 million as reported in the *Portfolio Additional Estimates Statements 2018-19*. The increase is largely due to expenditure from the new measure and a reclassification of \$3.0 million of capital injection into operating funding. The corresponding impact is the reduction in the capital budget.

3.2. BUDGETED FINANCIAL STATEMENTS TABLES

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
EXPENSES					
Employee benefits	284,956	302,592	270,112	429,733	239,618
Suppliers	96,423	120,073	113,841	81,690	77,209
Depreciation and amortisation (a)	34,378	34,233	31,550	23,971	20,380
Other expenses	500	500	500	500	500
Total expenses	416,257	457,398	416,003	535,894	337,707
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	49,500	42,000	38,000	38,000	38,000
Other	1,913	508	519	529	539
Total own-source revenue	51,413	42,508	38,519	38,529	38,539
Gains					
Sale of assets	100	100	100	100	100
Other	120	120	120	120	120
Total gains	220	220	220	220	220
Total own-source income	51,633	42,728	38,739	38,749	38,759
Net (cost of)/contribution by services	(364,624)	(414,670)	(377,264)	(497,145)	(298,948)
Revenue from Government	330,246	380,437	345,714	473,174	278,568
Surplus/(deficit) attributable to the Australian Government	(34,378)	(34,233)	(31,550)	(23,971)	(20,380)
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss)	(34,378)	(34,233)	(31,550)	(23,971)	(20,380)
Total comprehensive income/(loss) attributable to the Australian Government	(34,378)	(34,233)	(31,550)	(23,971)	(20,380)

(a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)

Note: Impact of net cash appropriation arrangements

	2018-19	2019-20	2020-21	2021-22	2022-23
	\$'000	\$'000	\$'000	\$'000	\$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	-	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	34,378	34,233	31,550	23,971	20,380
Total comprehensive income/(loss) - as per the statement of comprehensive income	(34,378)	(34,233)	(31,550)	(23,971)	(20,380)

(b) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

Prepared on Australian Accounting Standards basis.

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

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,232	2,232	2,232	2,232	2,232
Trade and other receivables	96,043	96,050	94,702	91,775	91,775
Total financial assets	98,275	98,282	96,934	94,007	94,007
Non-financial assets					
Property, plant and equipment	58,337	53,324	53,368	54,815	53,336
Intangibles	103,140	94,706	88,942	84,995	81,059
Other non-financial assets	10,964	6,854	6,496	8,170	5,638
Total non-financial assets	172,441	154,884	148,806	147,980	140,033
Total assets	270,716	253,166	245,740	241,987	234,040
LIABILITIES					
Payables					
Suppliers	32,006	26,339	26,611	27,210	26,124
Other payables	47,782	49,284	48,202	48,150	47,252
Total payables	79,788	75,623	74,813	75,360	73,376
Provisions					
Employee provisions	96,254	96,304	95,397	93,591	93,591
Other provisions	519	531	542	548	-
Total provisions	96,773	96,835	95,939	94,139	93,591
Total liabilities	176,561	172,458	170,752	169,499	166,967
Net assets	94,155	80,708	74,988	72,488	67,073
EQUITY*					
Parent entity interest					
Contributed equity	349,392	370,178	396,008	417,479	432,444
Reserves	30,565	30,565	30,565	30,565	30,565
Retained surplus (accumulated deficit)	(285,802)	(320,035)	(351,585)	(375,556)	(395,936)
Total parent entity interest	94,155	80,708	74,988	72,488	67,073
Total equity	94,155	80,708	74,988	72,488	67,073

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

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2019-20)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2019				
Balance carried forward from previous period	(285,802)	30,565	349,392	94,155
Adjusted opening balance	(285,802)	30,565	349,392	94,155
Comprehensive income				
Surplus/(deficit) for the period	(34,233)	-	-	(34,233)
Total comprehensive income	(34,233)	-	-	(34,233)
Contributions by owners				
Equity injection - Appropriation	-	-	6,218	6,218
Departmental Capital Budget (DCB)			14,568	14,568
Sub-total transactions with owners	-	-	20,786	20,786
Estimated closing balance as at 30 June 2020	(320,035)	30,565	370,178	80,708
Closing balance attributable to the Australian Government	(320,035)	30,565	370,178	80,708

Prepared on Australian Accounting Standards basis.

**Table 3.4: Budgeted departmental statement of cash flows
(for the period ended 30 June)**

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	334,129	380,430	347,062	476,101	278,568
Sale of goods and rendering of services	49,500	42,000	38,000	38,000	38,000
Net GST received	276	294	477	274	10,873
Other	1,913	508	519	529	539
Total cash received	385,818	423,232	386,058	514,904	327,980
Cash used					
Employees	281,889	300,142	271,203	430,694	239,618
Suppliers	99,364	122,396	113,978	83,536	77,089
Net GST paid	276	294	477	274	10,873
Other	500	500	500	500	500
Total cash used	382,029	423,332	386,158	515,004	328,080
Net cash from/(used by) operating activities	3,789	(100)	(100)	(100)	(100)
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 and intangibles	32,255	20,786	25,830	21,471	14,965
Total cash used	32,255	20,786	25,830	21,471	14,965
Net cash from/(used by) investing activities	(32,155)	(20,686)	(25,730)	(21,371)	(14,865)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	28,364	20,786	25,830	21,471	14,965
Total cash received	28,364	20,786	25,830	21,471	14,965
Total cash used					
	-	-	-	-	-
Net cash from/(used by) financing activities	28,364	20,786	25,830	21,471	14,965
Net increase/(decrease) in cash held	(2)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	2,234	2,232	2,232	2,232	2,232
Cash and cash equivalents at the end of the reporting period	2,232	2,232	2,232	2,232	2,232

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2018-19 Estimated actual \$'000	2019-20 Budget \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	14,349	14,568	12,962	16,259	14,926
Equity injections - Bill 2 (a)	13,602	6,218	12,868	5,212	39
Total new capital appropriations	27,951	20,786	25,830	21,471	14,965
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	27,951	20,786	25,830	21,471	14,965
Total items	27,951	20,786	25,830	21,471	14,965
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (b)	14,015	6,218	12,868	5,212	39
Funded by capital appropriation - DCB (c)	18,240	14,568	12,962	16,259	14,926
TOTAL	32,255	20,786	25,830	21,471	14,965

(a) 2019-20 includes a reclassification of \$3.0m capital injection into operating appropriation.

(b) Includes both current Bill 2 and prior Act 2/4/6 appropriations.

(c) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental capital budgets (DCBs).

Prepared on Australian Accounting Standards basis.

Table 3.6: Statement of asset movements (Budget year 2019-20)

	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2019			
Gross book value	72,618	272,667	345,285
Accumulated depreciation/ amortisation and impairment	(14,281)	(169,527)	(183,808)
Opening net book balance	58,337	103,140	161,477
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase - appropriation equity (a)	1,414	4,804	6,218
By purchase - appropriation ordinary annual services (b)	5,358	9,210	14,568
Total additions	6,772	14,014	20,786
Other movements			
Depreciation/amortisation expense	(11,785)	(22,448)	(34,233)
Total other movements	(11,785)	(22,448)	(34,233)
As at 30 June 2020			
Gross book value	79,390	286,681	366,071
Accumulated depreciation/ amortisation and impairment	(26,066)	(191,975)	(218,041)
Closing net book balance	53,324	94,706	148,030

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2019-20.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2019-20 for depreciation/amortisation expenses, DCBs or other operational expenses.

Prepared on Australian Accounting Standards basis.