

AUSTRALIAN BUREAU OF STATISTICS

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AUSTRALIAN BUREAU OF STATISTICS

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION

There has been no significant change to the strategic direction of the Australian Bureau of Statistics from that outlined in the *Portfolio Budget Statements 2011-12* (pages 63-65).

The Australian Bureau of Statistics is seeking an additional \$2.8 million in departmental outputs through Appropriation Bill (No. 3) 2011-12 for the Clean Energy Future – Improving Energy Efficiency measure as outlined in the *Mid-Year Economic and Fiscal Outlook 2011-12* (page 212).

1.2 AGENCY RESOURCE STATEMENT

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

Table 1.1: Australian Bureau of Statistics resource statement — additional estimates for 2011-12 as at Additional Estimates February 2011

| | Estimates as at Budget 2011-12 \$'000 | Proposed Additional Estimates 2011-12 \$'000 | Total estimate at Additional Estimates 2011-12 \$'000 | Total available appropriation 2010-11 \$'000 |
|---|--|--|--|--|
| Ordinary annual services | | | | |
| Departmental | | | | |
| Prior year departmental carried forward | 48,020 | 15,451 | 63,471 | 36,861 |
| Departmental appropriation ² | 563,857 | 2,813 | 566,670 | 398,904 |
| Receipts from other sources (s31) | 48,388 | 8,000 | 56,388 | 32,353 |
| Total ordinary annual services | A 660,265 | 26,264 | 686,529 | 468,118 |
| Other services | | | | |
| Departmental non-operating | | | | |
| Equity injections | 1,068 | - | 1,068 | 623 |
| Total other services | B 1,068 | - | 1,068 | 623 |
| Total net resourcing for the ABS (A + B) | 661,333 | 26,264 | 687,597 | 468,741 |

1. Appropriation Bill (No. 3) 2011-12

2. Includes \$18.0 million in 2011-12 for the departmental capital budget (also refer to Table 3.2.5).

1.3 AGENCY MEASURES TABLE

Table 1.2 summarises new Government measures taken since the 2011-12 Budget.

Table 1.2: Agency measures since Budget

| | Program | 2011-12 \$'000 | 2012-13 \$'000 | 2013-14 \$'000 | 2014-15 \$'000 |
|---------------------------------|---------|-------------------|-------------------|-------------------|-------------------|
| Expense measures | | | | | |
| Clean Energy Future - Improving | | | | | |
| Energy Efficiency | 1.1 | 2,813 | 6,331 | 1,064 | - |

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

Table 1.3 details the additional estimates and variations resulting from new measures since the 2011-12 Budget.

Table 1.3: Additional estimates and variations to outcomes from measures since 2011-12 Budget

| | Program impacted | 2011-12 \$'000 | 2012-13 \$'000 | 2013-14 \$'000 | 2014-15 \$'000 |
|---|---------------------|-------------------|-------------------|-------------------|-------------------|
| Outcome 1 | | | | | |
| Increase in estimates (departmental) | | | | | |
| Clean Energy Future - Improving | | | | | |
| Energy Efficiency | 1.1 | 2,813 | 6,331 | 1,064 | - |
| Net impact on estimates for | | | | | |
| Outcome 1 (departmental) | | 2,813 | 6,331 | 1,064 | - |

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

The Australian Bureau of Statistics does not have any other variations since the 2011-12 Budget that affect Appropriation Bills No. 3 and No. 4.

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.5 details the additional estimates sought for the Australian Bureau of Statistics through Appropriation Bill No. 3. There are no additional estimates sought for the Australian Bureau of Statistics through Appropriation Bill No. 4.

Table 1.5: Appropriation Bill (No. 3) 2011-12

| | 2010-11 available \$'000 | 2011-12 budget \$'000 | 2011-12 revised \$'000 | Additional estimates \$'000 | Reduced estimates \$'000 |
|--|--------------------------------|-----------------------------|------------------------------|-----------------------------------|--------------------------------|
| DEPARTMENTAL PROGRAMS | | | | | |
| Outcome 1: Informed decisions, research and discussion within governments and the community by leading the collection, analysis and provision of high quality, objective and relevant statistical information | 398,904 | 563,857 | 566,670 | 2,813 | - |
| Total | 398,904 | 563,857 | 566,670 | 2,813 | - |

Section 2: Revisions to agency outcomes and planned performance

2.1 RESOURCES AND PERFORMANCE INFORMATION

There has been no change to outcomes or the outcome strategy for the Australian Bureau of Statistics from that included in the *Portfolio Budget Statements 2011-12* (page 68).

Table 2.1: Budgeted expenses and resources for Outcome 1

| Outcome 1: Informed decisions, research and discussion within governments and the community by leading the collection, analysis and provision of high quality, objective and relevant statistical information | 2010-11 | 2011-12 |
|--|----------------|-----------------------------|
| | Actual | Revised estimated resources |
| | \$'000 | \$'000 |
| Program 1.1: Australian Bureau of Statistics | | |
| Departmental expenses | | |
| Ordinary annual services (Appropriation Bills No. 1 and No. 3) | 354,851 | 548,632 |
| Revenues from independent sources (s31) | 40,565 | 55,177 |
| Expenses not requiring appropriation in the Budget year | 30,558 | 35,960 |
| Total for Program 1.1 | 425,974 | 639,769 |
| | 2010-11 | 2011-12 |
| Average staffing level (number) | 3,084 | 3,570 |

Program 1.1: Australian Bureau of Statistics

There has been no change to the program objective, deliverables or key performance indicators from that included in the *Portfolio Budget Statements 2011-12*.

Table 2.2: Program expenses

| | 2010-11 | 2011-12 | 2012-13 | 2013-14 | 2014-15 |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|
| | Actuals | Budget | Forward | Forward | Forward |
| | \$'000 | \$'000 | year 1 | year 2 | year 3 |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Annual departmental expenses: | | | | | |
| Departmental items | 425,974 | 639,769 | 383,658 | 361,445 | 373,170 |
| Total departmental expenses | 425,974 | 639,769 | 383,658 | 361,445 | 373,170 |

Section 3: Explanatory tables and budgeted financial statements

3.1 EXPLANATORY TABLES

3.1.1 Estimates of special account flows

There has been no change to special account flows that affect Appropriation Bills No. 3 and No. 4.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

The Australian Bureau of Statistics is budgeting for a departmental breakeven operating result for 2011-12 after adjusting for non-appropriated expenses of depreciation and amortisation.

The Australian Bureau of Statistics has a sound financial position and currently has sufficient cash reserves to fund provisions and payables, and asset replacement, as they fall due.

The actual 2010-11 operating deficit represents a technical accounting loss resulting from the change in accounting estimates for internally generated software.

3.2.2 Budgeted financial statements

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

| | Actual 2010-11 \$'000 | Revised budget 2011-12 \$'000 | Forward estimate 2012-13 \$'000 | Forward estimate 2013-14 \$'000 | Forward estimate 2014-15 \$'000 |
|---|-----------------------------|--|--|--|--|
| EXPENSES | | | | | |
| Employee benefits | 283,141 | 456,115 | 257,519 | 243,889 | 254,470 |
| Supplier | 109,494 | 147,218 | 91,266 | 84,277 | 86,490 |
| Depreciation and amortisation | 30,558 | 35,960 | 34,373 | 32,779 | 31,710 |
| Finance costs | 66 | - | - | - | - |
| Write-down and impairment of assets | 2,591 | - | - | - | - |
| Other | 124 | 476 | 500 | 500 | 500 |
| Total expenses | 425,974 | 639,769 | 383,658 | 361,445 | 373,170 |
| LESS: | | | | | |
| OWN-SOURCE INCOME | | | | | |
| Revenue | | | | | |
| Sale of goods and rendering of services | 32,353 | 56,388 | 37,703 | 34,939 | 34,000 |
| Other | 124 | - | - | - | - |
| Total revenue | 32,477 | 56,388 | 37,703 | 34,939 | 34,000 |
| Gains | | | | | |
| Sale of assets | 6 | 100 | 100 | 100 | 100 |
| Other gains | 125 | 120 | 120 | 120 | 120 |
| Total gains | 131 | 220 | 220 | 220 | 220 |
| Total own-source income | 32,608 | 56,608 | 37,923 | 35,159 | 34,220 |
| Net cost of (contribution by) services | 393,366 | 583,161 | 345,735 | 326,286 | 338,950 |
| Appropriation revenue | 354,851 | 548,632 | 313,100 | 294,687 | 307,689 |
| Surplus (deficit) attributable to the Australian Government | (38,515) | (34,529) | (32,635) | (31,599) | (31,261) |
| OTHER COMPREHENSIVE INCOME | | | | | |
| Changes in asset revaluation reserves | 887 | - | - | - | - |
| Total Other Comprehensive Income | 887 | - | - | - | - |
| Total comprehensive income attributable to the Australian Government | (37,628) | (34,529) | (32,635) | (31,599) | (31,261) |
| Note: Reconciliation of operating result attributable to the agency | | | | | |
| | 2010-11 \$'000 | 2011-12 \$'000 | 2012-13 \$'000 | 2013-14 \$'000 | 2014-15 \$'000 |
| Operating result attributable to the Australian Government | (38,515) | (34,529) | (32,635) | (31,599) | (31,261) |
| Plus non-appropriated expenses depreciation and amortisation expenses | 30,558 | 35,960 | 34,373 | 32,779 | 31,710 |
| Operating result attributable to the Australian Bureau of Statistics | (7,957) | 1,431 | 1,738 | 1,180 | 449 |

Prepared on Australian Accounting Standards basis.

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

| | Actual 2010-11 \$'000 | Revised budget 2011-12 \$'000 | Forward estimate 2012-13 \$'000 | Forward estimate 2013-14 \$'000 | Forward estimate 2014-15 \$'000 |
|---|-----------------------------|--|--|--|--|
| ASSETS | | | | | |
| Financial assets | | | | | |
| Cash and equivalents | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 |
| Trade and other receivables | 66,354 | 60,738 | 52,021 | 50,810 | 53,810 |
| Total financial assets | 70,391 | 64,775 | 56,058 | 54,847 | 57,847 |
| Non-financial assets | | | | | |
| Infrastructure, plant and equipment | 53,344 | 53,745 | 47,710 | 44,834 | 42,045 |
| Intangibles | 77,805 | 73,668 | 65,579 | 57,241 | 50,599 |
| Other | 8,148 | 8,168 | 10,151 | 10,151 | 10,151 |
| Total non-financial assets | 139,297 | 135,581 | 123,440 | 112,226 | 102,795 |
| Total assets | 209,688 | 200,356 | 179,498 | 167,073 | 160,642 |
| LIABILITIES | | | | | |
| Provisions | | | | | |
| Employees | 77,843 | 80,411 | 83,101 | 85,697 | 87,697 |
| Other | 5,785 | 5,785 | 5,785 | 5,785 | 5,785 |
| Total provisions | 83,628 | 86,196 | 88,886 | 91,482 | 93,482 |
| Payables | | | | | |
| Suppliers | 29,745 | 31,939 | 25,567 | 22,322 | 23,322 |
| Other | 28,246 | 32,568 | 29,515 | 28,953 | 28,953 |
| Total payables | 57,991 | 64,507 | 55,082 | 51,275 | 52,275 |
| Interest bearing liabilities | | | | | |
| Leases | 6,146 | 3,155 | 3,155 | 3,155 | 3,155 |
| Total interest bearing liabilities | 6,146 | 3,155 | 3,155 | 3,155 | 3,155 |
| Total liabilities | 147,765 | 153,858 | 147,123 | 145,912 | 148,912 |
| Net assets | 61,923 | 46,498 | 32,375 | 21,161 | 11,730 |
| EQUITY | | | | | |
| Parent entity interest | | | | | |
| Contributed equity | 63,894 | 83,000 | 101,511 | 121,896 | 143,726 |
| Reserves | 18,075 | 18,075 | 18,075 | 18,075 | 18,075 |
| Retained surpluses or accumulated deficits | (20,046) | (54,577) | (87,211) | (118,810) | (150,071) |
| Total parent entity interest | 61,923 | 46,498 | 32,375 | 21,161 | 11,730 |
| Current assets | 78,539 | 72,943 | 66,209 | 64,998 | 67,998 |
| Non-current assets | 131,149 | 127,413 | 113,289 | 102,075 | 92,644 |
| Current liabilities | 64,933 | 69,271 | 63,705 | 62,169 | 63,169 |
| Non-current liabilities | 82,832 | 84,587 | 83,418 | 83,743 | 85,743 |

Prepared on Australian Accounting Standards basis.

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

| | Actual 2010-11 \$'000 | Revised budget 2011-12 \$'000 | Forward estimate 2012-13 \$'000 | Forward estimate 2013-14 \$'000 | Forward estimate 2014-15 \$'000 |
|--|-----------------------------|--|--|--|--|
| OPERATING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Goods and services | 51,277 | 56,388 | 38,588 | 34,939 | 34,000 |
| Appropriations | 339,577 | 546,340 | 326,566 | 298,598 | 304,689 |
| Net GST received | 7,951 | 12,585 | 6,949 | 6,686 | 6,256 |
| Total cash received | 398,805 | 615,313 | 372,103 | 340,223 | 344,945 |
| Cash used | | | | | |
| Employees | 278,758 | 454,834 | 259,769 | 241,854 | 252,471 |
| Suppliers | 124,480 | 140,283 | 100,547 | 87,403 | 83,114 |
| Borrowing costs | 66 | - | - | - | - |
| Net GST paid | - | 15,564 | 9,649 | 9,386 | 8,511 |
| Other | - | 476 | 500 | 500 | 500 |
| Total cash used | 403,304 | 611,157 | 370,465 | 339,143 | 344,596 |
| Net cash from or (used by) operating activities | (4,499) | 4,156 | 1,638 | 1,080 | 349 |
| INVESTING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Proceeds from sales of property, plant and equipment | 51 | 100 | 100 | 100 | 100 |
| Total cash received | 51 | 100 | 100 | 100 | 100 |
| Cash used | | | | | |
| Purchase of property, plant and equipment | 26,717 | 32,224 | 20,249 | 21,565 | 22,279 |
| Total cash used | 26,717 | 32,224 | 20,249 | 21,565 | 22,279 |
| Net cash from or (used by) investing activities | (26,666) | (32,124) | (20,149) | (21,465) | (22,179) |
| FINANCING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Appropriations - DCB | 33,340 | 27,968 | 18,511 | 20,385 | 21,830 |
| Total cash received | 33,340 | 27,968 | 18,511 | 20,385 | 21,830 |
| Cash used | | | | | |
| Repayments of borrowings | 1,699 | - | - | - | - |
| Total cash used | 1,699 | - | - | - | - |
| Net cash from or (used by) financing activities | 31,641 | 27,968 | 18,511 | 20,385 | 21,830 |
| Net increase or (decrease) in cash held | 476 | - | - | - | - |
| Cash at the beginning of the reporting period | 3,561 | 4,037 | 4,037 | 4,037 | 4,037 |
| Cash at the end of the reporting period | 4,037 | 4,037 | 4,037 | 4,037 | 4,037 |

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Departmental statement of changes in equity — summary of movement (budget year 2011-12)

| | Retained earnings | Asset revaluation reserve | Other reserves | Contributed equity/capital | Total equity |
|---|-------------------|---------------------------|----------------|----------------------------|-----------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| Opening balance as at 1 July 2011 | | | | | |
| Balance carried forward from previous period | (20,046) | 18,075 | - | 63,894 | 61,923 |
| Adjustment for Errors | (2) | - | - | - | (2) |
| Adjusted opening balance | (20,048) | 18,075 | - | 63,894 | 61,921 |
| Comprehensive income | | | | | |
| Surplus (deficit) for the period | (34,529) | - | - | - | (34,529) |
| Total comprehensive income | (34,529) | - | - | - | (34,529) |
| Transactions with owners | | | | | |
| <i>Contribution by owners</i> | | | | | |
| Appropriation (equity injection) | | | | 1,068 | 1,068 |
| Appropriation (departmental capital budget) | - | - | - | 18,038 | 18,038 |
| Sub-total transactions with owners | - | - | - | 19,106 | 19,106 |
| Estimated closing balance as at 30 June 2012 | (54,577) | 18,075 | - | 83,000 | 46,498 |

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement

| | Actual 2010-11 | Revised budget 2011-12 | Forward estimate 2012-13 | Forward estimate 2013-14 | Forward estimate 2014-15 |
|--|----------------|------------------------|--------------------------|--------------------------|--------------------------|
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| CAPITAL APPROPRIATIONS | | | | | |
| Capital budget - Bill 1 - DCB | 44,053 | 18,038 | 18,082 | 20,329 | 21,774 |
| Total equity injections - Bill 2 | 623 | 1,068 | 429 | 56 | 56 |
| Total capital appropriations | 44,676 | 19,106 | 18,511 | 20,385 | 21,830 |
| Represented by: | | | | | |
| Purchase of non-financial assets | 44,676 | 19,106 | 18,511 | 20,385 | 21,830 |
| Total represented by | 44,676 | 19,106 | 18,511 | 20,385 | 21,830 |
| ACQUISITION OF NON-FINANCIAL ASSETS | | | | | |
| Funded by capital appropriations | 727 | 1,068 | 429 | 56 | 56 |
| Funded internally from departmental resources | 1,236 | 1,431 | 1,738 | 1,180 | 449 |
| Funded by capital appropriations - DCB | 24,754 | 29,725 | 18,082 | 20,329 | 21,774 |
| TOTAL | 26,717 | 32,224 | 20,249 | 21,565 | 22,279 |
| RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE | | | | | |
| Total purchases | 26,717 | 32,224 | 20,249 | 21,565 | 22,279 |
| Total cash used to acquire assets | 26,717 | 32,224 | 20,249 | 21,565 | 22,279 |

Prepared on Australian Accounting Standards basis.

Table 3.2.6: Statement of asset movements — Departmental (2011-12)

| | Buildings \$'000 | Other infrastructure, plant and equipment \$'000 | Intangibles \$'000 | Total \$'000 |
|--|---------------------|--|-----------------------|-----------------|
| As at 1 July 2011 | | | | |
| Gross book value | - | 68,068 | 178,187 | 246,255 |
| less Accumulated depreciation/ amortisation | | 14,724 | 100,382 | 115,106 |
| Opening net book balance | - | 53,344 | 77,805 | 131,149 |
| Asset movements | | | | |
| Additions | - | 15,413 | 16,811 | 32,224 |
| less Depreciation/amortisation expense | - | 15,012 | 20,948 | 35,960 |
| Total asset movements | - | 401 | (4,137) | (3,736) |
| As at 30 June 2012 | | | | |
| Gross book value | - | 83,481 | 194,998 | 278,479 |
| less Accumulated depreciation/ amortisation | - | 29,736 | 121,330 | 151,066 |
| Closing net book balance | - | 53,745 | 73,668 | 127,413 |

Prepared on Australian Accounting Standards basis.

Notes to the financial statements

The Australian Bureau of Statistics' budgeted statements are prepared on an accrual basis in accordance with:

- the Government's financial budgeting and reporting framework; and
- Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board.

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