

# AUSTRALIAN BUREAU OF STATISTICS

<b>Section 1: Agency overview and resources</b> .....	<b>63</b>
1.1 Strategic direction statement .....	63
1.2 Agency resource statement .....	65
1.3 Budget measures .....	66
<b>Section 2: Outcomes and planned performance</b> .....	<b>67</b>
2.1 Outcomes and performance information .....	67
<b>Section 3: Explanatory tables and budgeted financial statements</b> .....	<b>72</b>
3.1 Explanatory tables .....	72
3.2 Budgeted financial statements .....	72



# AUSTRALIAN BUREAU OF STATISTICS

## Section 1: Agency overview and resources

### 1.1 STRATEGIC DIRECTION STATEMENT

The role of the Australian Bureau of Statistics (ABS) is to assist and encourage informed decision-making, research and discussion within governments and the community, by leading a high quality, objective and responsive National Statistical Service (NSS). The ABS is Australia's official national statistical agency, providing key official statistics on a wide range of economic, environmental and social issues.

The ABS's legislated functions include:

- operating as a central statistical authority for the Australian Government and providing statistical services for State and Territory Governments;
- collecting, compiling, analysing and disseminating statistics and related information; and
- coordinating the statistical operations of official bodies with particular regard to:
  - the avoidance of duplication of statistical information;
  - the attainment of compatibility and integration of statistics compiled by official bodies;
  - the maximum utilisation of information available to official bodies for statistical purposes;
  - the development of standards for statistics and ensuring that official bodies comply with them;
  - the provision of advice and assistance to official bodies on the production and use of statistics; and
  - liaison with international organisations on statistical issues.

The ABS will achieve its outcome through three key priority areas:

- statistical delivery: continue to produce high-quality, relevant official statistics to support decision-making, research and discussion by governments and the community;

*Australian Bureau of Statistics Budget Statements*

- statistical leadership: provide statistical leadership to national and international organisations to build improved global and national statistical systems and strong statistical capability; and
- statistical infrastructure: develop and implement flexible and robust statistical and information infrastructure to meet the changing needs of statistical users, data providers and producers of statistics.

These key priority areas focus the ABS's work programme. Key external drivers of, and challenges for, the ABS work programme include the:

- need to reflect rapid change and real world complexity in trusted official statistics;
- need to reduce the burden on businesses and households through better use of existing data sets held by government and businesses;
- need to transform the way the ABS engages with users, providers and producers of statistics in a digital world, including delivery of a primarily on-line Census of Population and Housing in 2016 and improving access to confidentialised microdata;
- increasing demand for open data to support evidence-based policy;
- increasing demand for integrated, flexible and accessible statistical information; and
- continuing need to maintain the trust and privacy of providers.

## 1.2 AGENCY RESOURCE STATEMENT

Table 1.1 shows the total resources from the ABS.

**Table 1.1: Australian Bureau of Statistics Resource Statement — Budget estimates for 2014-15 as at Budget May 2014**

	Estimate of prior year amounts + available in 2014-15 \$'000	Proposed at Budget 2014-15 \$'000	= Total estimate 2014-15 \$'000	Actual available appropriation 2013-14 \$'000
<b>Ordinary annual services</b>				
<b>Departmental appropriations</b>				
Prior year departmental appropriation	28,084 <sup>5</sup>	-	28,084	-
Departmental appropriation <sup>4</sup>	-	341,094 <sup>1</sup>	341,094	330,158
Receipts from other sources (s31)	-	30,000 <sup>3</sup>	30,000	45,963
<b>Total ordinary annual services</b>	<b>A</b> 28,084	371,094	399,178	376,121
<b>Other services</b>				
<b>Departmental non-operating</b>				
Equity injections	-	7,243 <sup>2</sup>	7,243	8,211
<b>Total other services</b>	<b>B</b> -	7,243	7,243	8,211
<b>Total net resourcing for the ABS (A+B)</b>	<b>28,084</b>	<b>378,337</b>	<b>406,421</b>	<b>384,332</b>

1. Appropriation Bill (No. 1) 2014-15.

2. Appropriation Bill (No. 2) 2014-15.

3. Receipts received under section 31 (s31) of the *Financial Management and Accountability Act 1997*.

4. Includes an amount of \$21.3 million in 2014-15 for the departmental capital budget (refer to Table 3.2.5 for further details).

5. Estimated adjusted balance carried forward from previous year.

### 1.3 BUDGET MEASURES

Budget measures relating to the ABS are summarised below.

**Table 1.2: Australian Bureau of Statistics 2014-15 Budget measures**

		2013-14	2014-15	2015-16	2016-17	2017-18
	Programme	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Expense measures</b>						
Efficiency Dividend - temporary increase in the rate <sup>1</sup>	1.1	-	(3,503)	(9,023)	(18,604)	(18,604)
Efficiency Dividend - a further temporary increase of 0.25 per cent	1.1	-	(820)	(1,878)	(3,751)	(2,367)
Public Service efficiencies <sup>2</sup>	1.1	(87)	(422)	(978)	(1,587)	(1,587)
Reforms to APS management and efficient procurement of agency software <sup>1</sup>	1.1	(87)	(422)	(977)	(1,586)	(1,586)
<b>Total expense measures</b>		(174)	(5,167)	(12,856)	(25,528)	(24,144)
<b>Related capital</b>						
Efficiency Dividend - a further temporary increase of 0.25 per cent	1.1	-	(55)	(107)	(158)	(158)
<b>Total related capital</b>		-	(55)	(107)	(158)	(158)

1. This measure was included in the *Economic Statement 2013* and has not previously appeared in a portfolio statement.

2. This measure was included in Budget Paper No. 2, *Budget Measures 2013-14* and has not previously appeared in a portfolio statement.

Prepared on a Government Finance Statistics (fiscal) basis.

## Section 2: Outcomes and planned performance

### 2.1 OUTCOMES AND PERFORMANCE INFORMATION

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

The ABS's outcome is described below, together with the strategy, programme objective, programme deliverables and programme key performance indicators used to assess and monitor the performance of the ABS.

**Outcome 1: Informed decision-making, research and discussion within governments and the community by leading the collection, analysis and provision of high quality, objective and relevant statistical information**

#### Outcome 1 strategy

The ABS seeks to deliver this outcome through continued high-quality statistical delivery, providing national and international statistical leadership and improved statistical infrastructure.

The ABS will deliver high-quality, relevant official statistics by:

- ensuring Australia's official statistics address the most important issues for decision-makers and the community;
- ensuring official statistics are accessible, timely, comprehensive and transparent;
- ensuring relevance of official solutions and informed use of official statistics by actively building relationships with providers and users; and
- implementing national and international statistics standards and frameworks.

The ABS will provide statistical leadership by:

- developing statistical capability in Asia and the Pacific region;
- engaging with users and the Australian community to build domestic statistical capability;

- influencing the development of international statistical frameworks and systems; and
- engaging with national statistical producers through the NSS to:
  - champion whole-of-government statistical data integration to improve Australia’s statistical assets while maintaining privacy;
  - support improvements to data quality and coherence; and
  - provide guidance on the appropriate use of statistical standards and frameworks.

The ABS will improve statistical infrastructure by:

- ensuring investment in official statistics is effectively targeted through the Essential Statistical Assets for Australia and related Essential Statistical Infrastructure for Australia initiatives;
- transforming statistical business systems to support a digital economy, improve efficiency and respond effectively to change; and
- continuing to expand digital initiatives to meet changing user, provider and producer needs and expectations.

### **Outcome expense statement**

Table 2.1 provides an overview of the total expenses for Outcome 1.

**Table 2.1: Budgeted expenses for Outcome 1**

<b>Outcome 1:</b> 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	2013-14 Estimated actual expenses \$'000	2014-15 Estimated expenses \$'000
<b>Programme 1.1: Australian Bureau of Statistics</b>		
Departmental expenses		
Departmental appropriation	355,427	349,642
Expenses not requiring appropriation in the budget year	35,215	32,709
<b>Total expenses for Outcome 1</b>	<b>390,642</b>	<b>382,351</b>
	2013-14	2014-15
<b>Average staffing level (number)</b>	2,600	2,500



## Contributions to Outcome 1

### Programme 1.1: Australian Bureau of Statistics

#### Programme objective

The ABS has the following objectives:

- decision-making, research and discussion are underpinned by relevant statistical information;
- high-quality statistical information is available to inform Australia's most important issues;
- continued cooperation and support of providers;
- trust in official statistics is maintained;
- statistical capability is improved within Australia and Asia and the Pacific region to support informed decision-making and progress the national and global statistical systems; and
- statistical and information infrastructure is developed to better support Australia's long-term statistical needs.

#### Programme expenses

There is no significant change to estimates in 2013-14 and 2014-15. The increase in expenses in 2015-16 and 2016-17 is predominately due to the cyclical nature of activities for the 2016 Census of Population and Housing (2016 Census).

**Table 2.2: Programme expenses**

	2013-14 Revised budget \$'000	2014-15 Budget \$'000	2015-16 Forward year 1 \$'000	2016-17 Forward year 2 \$'000	2017-18 Forward year 3 \$'000
Annual departmental expenses					
Departmental items	390,642	382,351	432,677	550,907	371,547
<b>Total departmental expenses</b>	<b>390,642</b>	<b>382,351</b>	<b>432,677</b>	<b>550,907</b>	<b>371,547</b>

#### Programme deliverables

In 2014-15 and onwards, the ABS will:

- provide a range of quality and timely statistical outputs across key economic, population and social subject matter areas that meet the needs of key users;

*Australian Bureau of Statistics Budget Statements*

- integrate data, as a Commonwealth integrating authority, to produce new official statistics to inform society;
- reduce respondent burden through implementation of electronic forms and seeking to maximise the use of alternative data sources;
- improve the relevance, reliability and accuracy of the ABS statistical programme by engaging with external stakeholders to understand their needs and implementing ongoing methodological developments and statistical standards;
- provide leadership in data integration by providing both the chair and secretariat services to the Cross Portfolio Data Integration Oversight Board;
- provide statistical advice and leadership to Australian governments to improve coherence within the NSS;
- undertake statistical capability development programmes in Australia, Asia and the Pacific region;
- provide advice and guidance on the development and implementation of statistical standards and frameworks internationally;
- continue to transform the ABS's business systems and processes in a digital environment to improve the efficiency and accessibility of the ABS's services, ensuring central role in Australia's long-term statistical sustainability; and
- prepare and deliver a primarily digital Census in 2016.

**Programme key performance indicators**

The ABS key performance indicators are as follows:

- Australia's key decisions, research and discussions continue to be underpinned by trusted official statistics;
- statistical information continues to be relevant to the needs of key stakeholders through active engagement;
- the quality and accuracy of Australia's official statistics is maintained or improved;
- Australia's leading indicators adhere to appropriate statistical standards, frameworks and methodologies to maintain quality and support comparability in the global statistical systems;
- use of ABS data increases;

- high-quality statistical information is available to describe Australia's most important issues;
- provider cooperation is demonstrated through the achievement of target survey response rates;
- ABS commitment to reducing provider burden is demonstrated through availability of online or alternative reporting and minimisation of provider load;
- complaint resolution performance meets ABS Surveys Charter standards;
- customer service performance meets the ABS's Service Delivery Charter standards;
- Australian public sentiment about ABS statistics remains positive;
- national statistical literacy programmes effectively engage target audiences;
- effective delivery of international engagement programmes to increase the statistical capability of national statistical offices in the Asia and Pacific region;
- the NSS priorities are progressed or met;
- the ABS continues to provide and improve product, services and tools to help providers meet their obligations;
- the ABS progresses new sustainable solutions to support statistical information management; and
- the ABS is actively involved in the development of statistical frameworks, methods and standards.

## **Section 3: Explanatory tables and budgeted financial statements**

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of agency finances for the 2014-15 budget year. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and programme expenses, movements in administered funds, special accounts and government Indigenous expenditure.

### **3.1 EXPLANATORY TABLES**

#### **3.1.1 Movement of administered funds between years**

The ABS does not have any administered funds.

#### **3.1.2 Special accounts**

The ABS does not have any special accounts.

#### **3.1.3 Australian Government Indigenous expenditure**

The ABS does not have any Australian Government Indigenous expenditure.

### **3.2 BUDGETED FINANCIAL STATEMENTS**

#### **3.2.1 Differences in agency resourcing and financial statements**

The difference between the agency level resource statement and the sum of all outcome resource statements is the expected carry-forward amount of resources for the 2014-15 budget year, including amounts related to meeting future obligations to maintain the agency's asset base and to meet employee entitlement liabilities.

#### **3.2.2 Analysis of budgeted financial statements**

##### **Budgeted financial statements**

The increase in 2015-16 and 2016-17 reflects in activity relating to the 2016 Census as part of the normal Census cycle.

The ABS is budgeting to break-even in 2014-15 and the forward estimates.

### 3.2.3 Budgeted financial statements tables

**Table 3.2.1: Comprehensive income statement (Showing Net Cost of Services)  
(for the period ended 30 June)**

	Estimated actual 2013-14 \$'000	Budget estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
<b>EXPENSES</b>					
Employee benefits	272,551	257,798	296,114	436,958	254,965
Supplier	82,376	91,344	99,241	79,101	81,735
Depreciation and amortisation	35,215	32,709	36,822	34,348	34,347
Other	500	500	500	500	500
<b>Total expenses</b>	<b>390,642</b>	<b>382,351</b>	<b>432,677</b>	<b>550,907</b>	<b>371,547</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Revenue</b>					
Sale of goods and rendering of services	45,963	30,000	30,000	30,000	30,000
<b>Total revenue</b>	<b>45,963</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>	<b>30,000</b>
<b>Gains</b>					
Sale of assets	100	100	100	100	100
Other gains	120	120	120	120	120
<b>Total gains</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>220</b>
<b>Total own-source income</b>	<b>46,183</b>	<b>30,220</b>	<b>30,220</b>	<b>30,220</b>	<b>30,220</b>
<b>Net cost of (contribution by) services</b>	<b>344,459</b>	<b>352,131</b>	<b>402,457</b>	<b>520,687</b>	<b>341,327</b>
Appropriation revenue	309,968	319,785	365,635	486,339	306,980
<b>Surplus (deficit) attributable to the Australian Government</b>	<b>(34,491)</b>	<b>(32,346)</b>	<b>(36,822)</b>	<b>(34,348)</b>	<b>(34,347)</b>
<b>Note: Impact of Net Cash Appropriation Arrangements</b>					
	2013-14 \$'000	2014-15 \$'000	2015-16 \$'000	2016-17 \$'000	2017-18 \$'000
<b>Total Comprehensive Income (loss) less depreciation/amortisation expenses previously funded through revenue appropriations</b>	<b>(34,491)</b>	<b>(32,346)</b>	<b>(36,822)</b>	<b>(34,348)</b>	<b>(34,347)</b>
plus depreciation/amortisation expenses previously funded through revenue appropriations	35,215	32,709	36,822	34,348	34,347
<b>Total Comprehensive Income (loss) - as per the Statement of Comprehensive Income</b>	<b>724</b>	<b>363</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

	Estimated actual 2013-14 \$'000	Budget estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and equivalents	5,495	5,495	5,495	5,495	5,495
Trade and other receivables	34,112	37,112	37,112	37,112	37,112
<b>Total financial assets</b>	<b>39,607</b>	<b>42,607</b>	<b>42,607</b>	<b>42,607</b>	<b>42,607</b>
<b>Non-financial assets</b>					
Infrastructure, plant and equipment	40,823	43,121	53,715	45,414	36,649
Intangibles	70,253	64,161	54,589	50,426	45,358
Other non-financial assets	8,074	8,074	8,074	8,074	8,074
<b>Total non-financial assets</b>	<b>119,150</b>	<b>115,356</b>	<b>116,378</b>	<b>103,914</b>	<b>90,081</b>
<b>Total assets</b>	<b>158,757</b>	<b>157,963</b>	<b>158,985</b>	<b>146,521</b>	<b>132,688</b>
<b>LIABILITIES</b>					
<b>Interest bearing liabilities</b>					
Leases	3,716	3,716	3,716	3,716	3,716
<b>Total interest bearing liabilities</b>	<b>3,716</b>	<b>3,716</b>	<b>3,716</b>	<b>3,716</b>	<b>3,716</b>
<b>Provisions</b>					
Employees	89,706	91,706	91,706	91,706	91,706
Other	6,413	6,413	6,413	6,413	6,413
<b>Total provisions</b>	<b>96,119</b>	<b>98,119</b>	<b>98,119</b>	<b>98,119</b>	<b>98,119</b>
<b>Payables</b>					
Suppliers	16,345	17,345	17,345	17,345	17,345
Other	22,154	22,154	22,154	22,154	22,154
<b>Total payables</b>	<b>38,499</b>	<b>39,499</b>	<b>39,499</b>	<b>39,499</b>	<b>39,499</b>
<b>Total liabilities</b>	<b>138,334</b>	<b>141,334</b>	<b>141,334</b>	<b>141,334</b>	<b>141,334</b>
<b>Net assets</b>	<b>20,423</b>	<b>16,629</b>	<b>17,651</b>	<b>5,187</b>	<b>(8,646)</b>
<b>EQUITY</b>					
Contributed equity	129,877	158,429	196,273	218,157	238,671
Reserves	23,605	23,605	23,605	23,605	23,605
Retained surpluses or accumulated deficits	(133,059)	(165,405)	(202,227)	(236,575)	(270,922)
<b>Total equity</b>	<b>20,423</b>	<b>16,629</b>	<b>17,651</b>	<b>5,187</b>	<b>(8,646)</b>
<b>Current assets</b>	<b>45,934</b>	<b>45,704</b>	<b>46,000</b>	<b>42,393</b>	<b>38,391</b>
<b>Non-current assets</b>	<b>112,823</b>	<b>112,259</b>	<b>112,986</b>	<b>104,128</b>	<b>94,297</b>
<b>Current liabilities</b>	<b>55,486</b>	<b>56,690</b>	<b>56,690</b>	<b>56,690</b>	<b>56,690</b>
<b>Non-current liabilities</b>	<b>82,848</b>	<b>84,644</b>	<b>84,644</b>	<b>84,644</b>	<b>84,644</b>

Prepared on Australian Accounting Standards basis.

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

	Estimated actual 2013-14 \$'000	Budget estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	45,963	30,000	30,000	30,000	30,000
Appropriations	314,341	316,785	365,635	486,339	306,980
Net GST received	6,686	6,256	7,528	3,325	5,349
<b>Total cash received</b>	<b>366,990</b>	<b>353,041</b>	<b>403,163</b>	<b>519,664</b>	<b>342,329</b>
<b>Cash used</b>					
Employees	270,516	255,798	296,114	436,958	254,965
Suppliers	94,888	96,480	106,649	82,306	86,964
Other cash used	500	500	500	500	500
<b>Total cash used</b>	<b>365,904</b>	<b>352,778</b>	<b>403,263</b>	<b>519,764</b>	<b>342,429</b>
<b>Net cash from or (used by) operating activities</b>	<b>1,086</b>	<b>263</b>	<b>(100)</b>	<b>(100)</b>	<b>(100)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	100	100	100	100	100
<b>Total cash received</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	29,909	28,915	37,844	21,884	20,514
<b>Total cash used</b>	<b>29,909</b>	<b>28,915</b>	<b>37,844</b>	<b>21,884</b>	<b>20,514</b>
<b>Net cash from or (used by) investing activities</b>	<b>(29,809)</b>	<b>(28,815)</b>	<b>(37,744)</b>	<b>(21,784)</b>	<b>(20,414)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations - contributed equity	28,401	28,552	37,844	21,884	20,514
<b>Total cash received</b>	<b>28,401</b>	<b>28,552</b>	<b>37,844</b>	<b>21,884</b>	<b>20,514</b>
<b>Net cash from or (used by) financing activities</b>	<b>28,401</b>	<b>28,552</b>	<b>37,844</b>	<b>21,884</b>	<b>20,514</b>
<b>Net increase or (decrease) in cash held</b>	<b>(322)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash at the beginning of the reporting period	5,817	5,495	5,495	5,495	5,495
<b>Cash at the end of the reporting period</b>	<b>5,495</b>	<b>5,495</b>	<b>5,495</b>	<b>5,495</b>	<b>5,495</b>

Prepared on Australian Accounting Standards basis.

**3.2.4: Departmental statement of changes in equity — summary of movement  
(budget year 2014-15)**

	Retained surpluses \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
<b>Opening balance as at 1 July 2014</b>					
Balance carried forward from previous period	(133,059)	23,605	-	129,877	20,423
<b>Adjusted opening balance</b>	(133,059)	23,605	-	129,877	20,423
<b>Comprehensive income</b>					
Surplus (deficit) for the period	(32,346)	-	-	-	(32,346)
<b>Total comprehensive income recognised directly in equity</b>	(32,346)	-	-	-	(32,346)
<b>Transactions with owners</b>					
<i>Contributions by owners</i>					
Appropriation (equity injection)	-	-	-	7,243	7,243
Appropriation (departmental capital budget)	-	-	-	21,309	21,309
<b>Total transactions with owners</b>	-	-	-	28,552	28,552
<b>Estimated closing balance as at 30 June 2015</b>	(165,405)	23,605	-	158,429	16,629

Prepared on Australian Accounting Standards basis.

**Table 3.2.5: Departmental capital budget (DCB) statement**

	Estimated actual 2013-14 \$'000	Budget estimate 2014-15 \$'000	Forward estimate 2015-16 \$'000	Forward estimate 2016-17 \$'000	Forward estimate 2017-18 \$'000
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 - DCB	20,190	21,309	20,811	20,542	20,514
Total equity injections	8,211	7,243	17,033	1,342	-
<b>Total new capital appropriations</b>	28,401	28,552	37,844	21,884	20,514
<b>Provided for:</b>					
Purchase of non-financial assets	28,401	28,552	37,844	21,884	20,514
<b>Total Items</b>	28,401	28,552	37,844	21,884	20,514
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations	8,673	7,243	17,033	1,342	-
Funded by capital appropriation - DCB	20,512	21,309	20,811	20,542	20,514
Funded internally from departmental resources	724	363	-	-	-
<b>TOTAL</b>	29,909	28,915	37,844	21,884	20,514
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	29,909	28,915	37,844	21,884	20,514
<b>Total cash used to acquire assets</b>	29,909	28,915	37,844	21,884	20,514

Prepared on Australian Accounting Standards basis.



**Table 3.2.6: Statement of asset movements — departmental**

	Buildings \$'000	Other infrastructure, plant and equipment \$'000	Intangibles \$'000	L&B, IP&E held for sale \$'000	Total \$'000
<b>As at 1 July 2014</b>					
Gross book value	-	80,409	219,061	-	299,470
Accumulated depreciation/amortisation and impairment	-	39,586	148,808	-	188,394
<b>Opening net book balance</b>	-	40,823	70,253	-	111,076
<b>Capital asset additions</b>					
By purchase - appropriation equity	-	2,860	4,383	-	7,243
By purchase - departmental resource	-	-	363	-	363
By purchase - appropriation ordinary annual services	-	13,006	8,303	-	21,309
<b>Total asset additions</b>	-	15,866	13,049	-	28,915
<b>Other movements</b>					
Depreciation/amortisation expense	-	13,568	19,141	-	32,709
<b>Total other movements</b>	-	13,568	19,141	-	32,709
<b>As at 30 June 2015</b>					
Gross book value	-	96,275	232,110	-	328,385
Accumulated depreciation/amortisation and impairment	-	53,154	167,949	-	221,103
<b>Closing net book balance</b>	-	43,121	64,161	-	107,282

Prepared on Australian Accounting Standards basis.

### 3.2.4 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 income statement**

### **Revenues**

#### Appropriations

The ABS is appropriated from government for its programme.

#### Sale of goods and rendering of services

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 gains

This category includes resources received free of charge.

### **Expenses**

#### Employee benefits

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 (internally generated software).

### Non-financial assets – Other

This category includes prepayments.

### Interest bearing liabilities

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 — 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.

#### Payables

Supplier and other payables reflect the amounts owed to trade and other creditors by the ABS at the end of each financial year.

#### 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.

