

AUSTRALIAN BUREAU OF STATISTICS

SECTION 1: ENTITY OVERVIEW AND RESOURCES	57
1.1 Strategic direction statement.....	57
1.2 Entity resource statement.....	58
1.3 Budget measures.....	59
SECTION 2: OUTCOMES AND PLANNED PERFORMANCE	60
2.1 Budgeted expenses and performance for Outcome 1.....	61
SECTION 3: BUDGETED FINANCIAL STATEMENTS	65
3.1 Budgeted financial statements.....	65
3.2 Budgeted financial statements tables	66

AUSTRALIAN BUREAU OF STATISTICS

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Australian Bureau of Statistics (ABS) provides independent and trusted official statistics on a range of economic, social, population and environmental matters of importance to governments, industry, and the wider Australian community. The ABS plays a central role in developing statistical standards, including through liaison with international organisations.

The ABS purpose is to inform Australia's important decisions by delivering relevant, trusted and objective data, statistics and insights. The ABS will maintain its emphasis on the delivery of high-quality official statistics and drawing new information insights from effective and safe use of available data. In 2020-21, the ABS will continue to deliver additional vital statistical information to help government, business, and the community understand the impact of the COVID-19 pandemic.

The ABS works within a complex and dynamic environment. Within this environment, the ABS is responding to an increasing demand for quality data, emergent alternate sources of data, opportunities for innovation through new technologies, growing competition for analytical capability, and increased vigilance around cyber security.

Each year, in setting its priorities, the ABS also takes into consideration the needs of key information users, current and emerging risks, the burden placed on data providers, and the importance of improving access to statistical information.

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 basis (i.e. appropriations/cash available), while 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 2020-21 as at Budget October 2020

	2019-20 Estimated actual \$'000	2020-21 Estimate \$'000
Departmental		
Annual appropriations- ordinary annual services(a)		
Prior year appropriations available	62,974	74,562
Departmental appropriation (b)	378,506	413,370
s74 External Revenue (c)	32,832	58,424
Departmental capital budget (d)	14,494	12,741
Annual appropriations- other services - non-operating (e)		
Prior year appropriations available	2,930	-
Equity injection (f)	6,218	27,645
Total departmental annual appropriations	497,954	586,742
Total departmental resourcing	497,954	586,742
Total resourcing for Australian Bureau of Statistics	497,954	586,742
	2019-20	2020-21
Average staffing level (number)	2,619	2,835

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.

(a) Appropriation Bill (No. 1) 2020-21.

(b) Excludes departmental capital budget (DCB).

(c) Estimated retained revenue receipts under section 74 of the PGPA Act 2013.

(d) 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'.

(e) Appropriation Bill (No. 2) 2020-21.

(f) The 2020-21 figures include a movement of \$12.4 million from 2022-23 to 2020-21 and \$2.4 million recognised as Equity injection in 2019-20 but appropriated in 2020-21.

1.3 BUDGET MEASURES

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

**Table 1.2: ABS 2020-21 Budget measures
Measures announced after the Economic and Fiscal Update July 2020**

	Program	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Payment measures					
JobMaker Plan — deregulation package	1.1				
Departmental payment		1,572	220	-	-
Treasury Portfolio — additional funding	1.1				
Departmental payment		-	82,975	81,855	76,391
Total payment measures		1,572	83,195	81,855	76,391

Prepared on a Government Finance Statistics (Underlying Cash) 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:
<https://www.abs.gov.au/ausstats/abs@.nsf/mf/1005.0>

The most recent annual performance statement can be found in the latest ABS Annual Report located on the Government's Transparency Portal at:
<https://www.transparency.gov.au/publications>

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 data held by state, territory and other Australian government agencies.

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 operation of 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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
Program 1.1: Australian Bureau of Statistics					
Departmental expenses					
Departmental appropriation	402,623	417,729	572,477	336,834	333,305
s74 External Revenue (a)	36,698	52,355	72,782	75,613	41,046
Expenses not requiring appropriation in the Budget year (b)	29,490	33,408	30,016	29,571	27,637
Departmental total	468,811	503,492	675,275	442,018	401,988
Total expenses for program 1.1	468,811	503,492	675,275	442,018	401,988
Total expenses for Outcome 1	468,811	503,492	675,275	442,018	401,988

	2019-20	2020-21
Average staffing level (number)	2,619	2,835

(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 over 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 2020-21 Budget measures have created new programs or materially changed existing programs.

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.		
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.		
Delivery	In 2020-21 and onwards, the ABS will: 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.	
Performance information		
Year	Performance criteria (a)	2019-20 Actual Achievement
2019-20	Decision making by governments, business and the community is informed by high quality statistics.	The 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. Status: Achieved

Australian Bureau of Statistics Budget Statements

Performance information (continued)		
Year	Performance criteria (a)	Targets
2020-21	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.
2021-22 and beyond	As per 2020-21	As per 2020-21
Purpose	The purpose that contributes to Program 1.1 – ABS is: to inform Australia's important decisions by delivering 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 prices 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 that provide a comprehensive snapshot of entity finances for the 2020-21 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, refer Table 1.1, 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 breakeven operating result in 2020-21 after adjusting for non-appropriated expenses of depreciation and amortisation, and omitting the impact of AASB 16 Leases.

Total appropriation revenue in 2020-21 is estimated to be \$413.4 million. This has increased from \$345.7 million as reported in the *2019-20 Portfolio Budget Statements*. The increase is largely associated with additional funding received to support the ABS to continue producing key statistical products and new measures as outlined in Table 1.2.

Total operating expenses in 2020-21 are estimated to be \$503.5 million. This has increased from \$416.0 million as reported in the *2019-20 Portfolio Budget Statements*. The increase reflects activities relating to the 2021 Census, and expenditure from the new measures as summarised in Table 1.2.

The total capital budget in 2020-21 is estimated to be \$40.4 million. This has increased from \$25.8 million as reported in the *2019-20 Portfolio Budget Statements*. The increase is due to the movement of \$12.4 million capital injection from 2022-23 to 2020-21 and the \$2.4 million of capital injection recognised in 2019-20 but appropriated in 2020-21.

3.2. BUDGETED FINANCIAL STATEMENTS TABLES

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
EXPENSES					
Employee benefits	308,585	342,039	491,193	290,420	276,868
Suppliers	87,885	106,588	131,394	102,166	77,763
Depreciation and amortisation (a)	47,055	53,066	51,036	47,913	46,005
Finance costs	1,952	1,799	1,652	1,519	1,352
Write-down and impairment of assets	23,334	-	-	-	-
Total expenses	468,811	503,492	675,275	442,018	401,988
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	33,282	51,400	71,800	74,600	40,000
Sublease income	173	735	762	793	826
Other revenue	205	-	-	-	-
Total own-source revenue	33,660	52,135	72,562	75,393	40,826
Gains					
Sale of assets	81	100	100	100	100
Other	2,957	120	120	120	120
Total gains	3,038	220	220	220	220
Total own-source income	36,698	52,355	72,782	75,613	41,046
Net (cost of)/contribution by services	(432,113)	(451,137)	(602,493)	(366,405)	(360,942)
Revenue from Government	378,506	413,370	567,827	335,664	333,000
Surplus/(deficit) attributable to the Australian Government	(53,607)	(37,767)	(34,666)	(30,741)	(27,942)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	807	-	-	-	-
Total other comprehensive income	807	-	-	-	-
Total comprehensive income/(loss)	(52,800)	(37,767)	(34,666)	(30,741)	(27,942)
Total comprehensive income/(loss) attributable to the Australian Government	(52,800)	(37,767)	(34,666)	(30,741)	(27,942)

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

	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	(18,428)	-	-	-	-
less: Depreciation/amortisation expenses previously funded through revenue appropriations (a)	29,490	33,408	30,016	29,571	27,637
less: depreciation/amortisation expenses for ROU assets (b)	17,565	19,658	21,020	18,342	18,368
add: Principal repayments on leased assets (b)	12,683	15,299	16,370	17,172	18,063
Total comprehensive income/(loss) - as per the statement of comprehensive income	(52,800)	(37,767)	(34,666)	(30,741)	(27,942)

Prepared on Australian Accounting Standards basis

(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.

(b) Applies leases under AASB 16 Leases.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	6,087	3,500	3,500	3,500	3,500
Trade and other receivables	82,711	82,427	87,545	88,403	90,642
Total financial assets	88,798	85,927	91,045	91,903	94,142
Non-financial assets					
Land and buildings	148,340	133,059	121,981	111,106	92,738
Property, plant and equipment	48,054	47,931	50,638	49,353	44,618
Intangibles	95,656	105,374	97,515	86,119	78,021
Other non-financial assets	12,941	12,959	14,820	11,740	11,740
Total non-financial assets	304,991	299,323	284,954	258,318	227,117
Total assets	393,789	385,250	375,999	350,221	321,259
LIABILITIES					
Payables					
Suppliers	23,121	24,020	26,102	25,611	25,596
Other payables	41,472	43,137	48,824	48,703	49,866
Total payables	64,593	67,157	74,926	74,314	75,462
Interest bearing liabilities					
Leases	151,936	139,876	132,367	121,623	103,560
Total interest bearing liabilities	151,936	139,876	132,367	121,623	103,560
Provisions					
Employee provisions	109,477	110,808	112,544	113,090	114,166
Other provisions	1,417	1,853	1,453	1,468	1,483
Total provisions	110,894	112,661	113,997	114,558	115,649
Total liabilities	327,423	319,694	321,290	310,495	294,671
Net assets	66,366	65,556	54,709	39,726	26,588
EQUITY*					
Parent entity interest					
Contributed equity	372,481	410,490	435,386	452,302	467,106
Reserves	30,338	30,338	30,338	30,338	30,338
Retained surplus (accumulated deficit)	(336,453)	(375,272)	(411,015)	(442,914)	(470,856)
Total parent entity interest	66,366	65,556	54,709	39,726	26,588
Total equity	66,366	65,556	54,709	39,726	26,588

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement
(Budget year 2020-21)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2020				
Balance carried forward from previous period	(336,453)	30,338	372,481	66,366
Adjustment for changes in accounting policies	(1,052)	-	-	(1,052)
Adjusted opening balance	(337,505)	30,338	372,481	65,314
Comprehensive income				
Surplus/(deficit) for the period	(37,767)	-	-	(37,767)
Total comprehensive income	(37,767)	-	-	(37,767)
Contributions by owners				
Equity injection - Appropriation	-	-	25,268	25,268
Departmental Capital Budget (DCB)			12,741	12,741
Sub-total transactions with owners	-	-	38,009	38,009
Estimated closing balance as at 30 June 2021	(375,272)	30,338	410,490	65,556
Closing balance attributable to the Australian Government	(375,272)	30,338	410,490	65,556

Prepared on Australian Accounting Standards basis.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	380,581	406,861	564,508	331,871	330,514
Sale of goods and rendering of services	35,304	55,565	72,584	79,854	42,190
Net GST received	10,575	11,451	8,466	7,962	7,739
Other	378	2,440	361	-	-
Total cash received	426,838	476,317	645,919	419,687	380,443
Cash used					
Employees	296,472	340,897	486,359	292,685	276,071
Suppliers	84,386	107,307	133,579	101,613	77,643
Net GST paid	11,346	11,132	7,981	7,453	7,376
Interest payments on lease liability	1,950	1,799	1,652	1,519	1,352
s74 External Revenue transferred to the OPA	13,400	-	-	-	-
Total cash used	407,554	461,135	629,571	403,270	362,442
Net cash from/(used by) operating activities	19,284	15,182	16,348	16,417	18,001
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	85	100	100	100	100
Total cash received	85	100	100	100	100
Cash used					
Purchase of property, plant and equipment and intangibles	29,177	43,037	24,896	16,916	14,804
Total cash used	29,177	43,037	24,896	16,916	14,804
Net cash from/(used by) investing activities	(29,092)	(42,937)	(24,796)	(16,816)	(14,704)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	23,378	40,467	24,818	17,571	14,766
Total cash received	23,378	40,467	24,818	17,571	14,766
Cash used					
Principal payments on lease liability	12,683	15,299	16,370	17,172	18,063
Total cash used	12,683	15,299	16,370	17,172	18,063
Net cash from/(used by) financing activities	10,695	25,168	8,448	399	(3,297)
Net increase/(decrease) in cash held	887	(2,587)	-	-	-
Cash and cash equivalents at the beginning of the reporting period	5,200	6,087	3,500	3,500	3,500
Cash and cash equivalents at the end of the reporting period	6,087	3,500	3,500	3,500	3,500

Prepared on Australian Accounting Standards basis.

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

	2019-20 Estimated actual \$'000	2020-21 Budget \$'000	2021-22 Forward estimate \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget-Bill 1 (DCB)	14,494	12,741	15,760	14,382	14,438
Equity injections-Bill 2	6,218	27,645	9,136	2,534	366
Total new capital appropriations	20,712	40,386	24,896	16,916	14,804
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	<i>20,712</i>	<i>40,386</i>	<i>24,896</i>	<i>16,916</i>	<i>14,804</i>
Total items	20,712	40,386	24,896	16,916	14,804
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	18,185	15,392	15,760	14,382	14,438
Funded by capital appropriations (b)	8,128	27,645	9,136	2,534	366
TOTAL	26,313	43,037	24,896	16,916	14,804

Prepared on Australian Accounting Standards basis.

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

(b) 2020-21 includes a movement of \$12.4 million from 2022-23 to 2020-21 and \$2.4 million recognised in 2019-20 but appropriated in 2020-21. Includes both current Bill 2 and prior year Act 2/4/6 appropriations.

Table 3.6: Statement of asset movements (Budget year 2020-21)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2020				
Gross book value	-	68,036	277,250	345,286
Gross book value - ROU assets	165,890	107	-	165,997
Accumulated depreciation/ amortisation and impairment	-	(20,074)	(181,594)	(201,668)
Accumulated depreciation/amortisation and impairment - ROU assets	(17,550)	(15)	-	(17,565)
Opening net book balance	148,340	48,054	95,656	292,050
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	-	6,542	21,103	27,645
By purchase - appropriation ordinary annual services (b)	-	5,966	9,426	15,392
By purchase - appropriation ordinary annual services - ROU assets	4,343	-	-	4,343
Total additions	4,343	12,508	30,529	47,380
Other movements				
Depreciation/amortisation expense	-	(12,597)	(20,811)	(33,408)
Depreciation/amortisation on ROU assets	(19,624)	(34)	-	(19,658)
Total other movements	(19,624)	(12,631)	(20,811)	(53,066)
As at 30 June 2021				
Gross book value	-	80,544	307,779	388,323
Gross book value - ROU assets	170,233	107	-	170,340
Accumulated depreciation/ amortisation and impairment	-	(32,671)	(202,405)	(235,076)
Accumulated depreciation/amortisation and impairment - ROU assets	(37,174)	(49)	-	(37,223)
Closing net book balance	133,059	47,931	105,374	286,364

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to Equity injection appropriations provided through Appropriation Bill (No. 2) 2020-21.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2020-21 for Departmental Capital Budgets (DCBs).