



ANNUAL REPORT

2023–24



© Commonwealth of Australia

ISSN 0314-0008



This work is licensed under a Creative Commons Attribution 4.0 International licence. In all cases the Australian Bureau of Statistics (ABS) must be acknowledged as the source when reproducing or quoting any part of this publication. Please see the ABS website copyright statement for further details.

Further information

For any enquiries about the content of this report, please contact:

Contact officer	Director, Parliamentary and Corporate Reporting
Contact phone number	1300 135 070
Contact email	annualreport@abs.gov.au
Entity website (URL)	www.abs.gov.au

The 2023–24 ABS Annual Report can be found at: www.transparency.gov.au/publications.



Acknowledgement of Country

The ABS acknowledges Aboriginal and Torres Strait Islander peoples as the Traditional Owners and Custodians of Country throughout Australia, where we work, learn and live. We recognise their continuing connection to land, waters and community. We pay our respects to their cultures and Elders, past and present, and extend that respect to all Aboriginal and Torres Strait Islander peoples today.



The Hon Dr Andrew Leigh MP
Assistant Minister for Competition, Charities and Treasury
Parliament House
CANBERRA ACT 2600

Dear Assistant Minister

Letter of Transmittal

I am pleased to present the annual report for the Australian Bureau of Statistics (ABS) for the year ended 30 June 2024.

This report has been prepared in accordance with section 46 of the *Public Governance, Performance and Accountability Act 2013* (the PGPA Act), which requires that an annual report be given to the entity's responsible Minister for presentation to the Parliament.

The report includes the ABS' audited Financial Statements and Annual Performance Statement in accordance with subsections 43(4) and subsection 39(1)(b) of the PGPA Act.

As required by subsections 10 and 17AG(2)(b) of the *Public Governance, Performance and Accountability Rule 2014*, I certify that for 2023–24:

- the ABS has prepared fraud risk assessments and a fraud control plan
- the ABS has fraud prevention, detection, investigation and reporting mechanisms in place that meet its specific needs
- I have taken all reasonable measures to appropriately deal with fraud relating to the ABS.

A handwritten signature in black ink that reads 'David Gruen'.

Dr David Gruen AO
Australian Statistician

25 September 2024

www.abs.gov.au

Contents

Copyright information and contact details		ii
Letter of transmittal		iii
SECTION ONE	Overview	1
Chapter 1	Australian Statistician's review	2
Chapter 2	ABS at a glance	5
Chapter 3	Special articles	9
SECTION TWO	Report on performance	13
Chapter 4	Annual Performance Statement	14
Chapter 5	Financial Statements	36
SECTION THREE	Management and accountability	75
Chapter 6	Corporate governance	76
Chapter 7	Management of human resources	87
SECTION FOUR	Appendices	107
Appendix A	Resource Statements	108
Appendix B	Environmental sustainability	110
Appendix C	Errors and omissions	114
SECTION FIVE	Reference material	115
	Abbreviations and acronyms	116
	Glossary	118
	List of requirements	120
	Index	125



SECTION ONE

OVERVIEW



Chapter 1

Australian Statistician's review

Introduction

I am pleased to present my fifth annual report as the Australian Statistician. It shares our achievements in what has been another busy and productive year for the ABS.

Throughout 2023–24, the ABS continued to respond to the changing needs of the Australian community and provide greater value to users by measuring emerging economic and social trends.

A significant multi-year investment in the ABS was announced in the 2024–25 Budget, allowing us to continue modernising key statistical operations, provide an expanded range of vital data and insights and work towards delivering a successful 2026 Census of Population and Housing (the Census). This investment is very welcome.

Modernising data acquisition

The ABS has continued to modernise our data sourcing in 2023–24 through the Data Acquisition Modernisation Program. This initiative aims to deliver more effective data collection and ensures the sustainability of the ABS' operations into the future.

The ABS is adopting a digital first approach across our surveys to encourage online participation and increase accessibility and security for respondents. This will improve the experience of respondents, ensuring our data collection systems are in line with modern Australian expectations. It will also reduce the time it takes individuals, businesses and households to provide vital information. This modernisation effort addresses the inefficiencies of ABS' existing data sourcing which relies heavily on complex older systems and processes that are costly and duplicate effort.

The ABS is embracing new technologies whilst maintaining a strong focus on data security and privacy. In 2023–24 we introduced the ABS Business Reporting web application, which allows businesses to use their accounting software to automatically fill survey responses. This saves time for businesses and improves the quality of the data collected.

Harnessing artificial intelligence

In 2023–24, the ABS used generative Artificial Intelligence (AI) to support the review of the Australian and New Zealand Standard Classification of Occupations (ANZSCO). ABS data scientists tested and refined a comprehensive ChatGPT prompt to create a preliminary list of tasks undertaken in each occupation. The results were not perfect but did provide an ideal platform for human analysis. This saved approximately 1,600 hours of work and delivered a 7-fold return on investment. The Special Article in Chapter 3 discusses this initiative in more detail.

The ABS is engaging new technologies to enhance the statistics and insights we produce, whilst actively managing risk. We are using generative AI to support human analysts and carefully evaluate all outputs against a framework of quality, ethics, legality and security.

Towards the 2026 Census

The ABS is preparing for the Census in 2026. The Census provides a snapshot of the economic, social and cultural make-up of the nation, helps us plan for the future and understand who we are as a country.

Before every Census, the ABS undertakes a comprehensive review that informs the recommendation to the Australian Government on topics for the next Census. The review includes extensive public consultation, stakeholder engagement and testing. The ABS made its recommendation in June 2024.

Over the next 12 months, the 2026 Census Program will finalise procurement activities and preparations for the 2025 Census Dress Rehearsal. Census development will focus on cyber security, digitisation, service delivery, citizen inclusion, delivery for Aboriginal and Torres Strait Islander peoples and the introduction of a new point of entry to the Census through myGov.

Looking forward

The ABS will continue to experience a range of challenges during 2024–25. The demand for data continues to grow, reflecting the increasing value placed on the provision of high-quality statistics. We continue to address long-term declines in survey response rates and face ongoing challenges with budget pressures, rising costs and recruitment.

The ABS is committed to maximising the value of our data for communities, businesses and governments. We will deliver several key initiatives into 2024–25 and beyond:

- The Australian Government has invested in the ABS to design and conduct an annual General Social Survey to provide timely data on Australia's wellbeing for the national Measuring What Matters Framework. The Framework aims to track progress towards a more healthy, secure, sustainable, cohesive and prosperous Australia.
- The ABS is progressing Phase 2 of the Big Data Timely Insights (BDTI) program. It will replace the legacy Statistical Business Register with the cloud-based Business Characteristics Asset, providing additional data on small businesses and more timely insights on business formation and resilience. The BDTI program will also deliver a complete monthly measure of the Consumer Price Index in late 2025.
- The ABS will complete the comprehensive review of the ANZSCO in time for use in the 2026 Census. The ANZSCO is used in the collection, publication and analysis of occupation statistics.
- The Time Use Survey has received ongoing funding and will be conducted biennially from 2024. It assists in understanding how Australians balance their time between work, family, leisure and caring activities and will also provide information relevant to women's economic security.
- The Life Course Data Initiative (LCDI) aims to create a comprehensive data asset to address entrenched disadvantage in Australia. Running from 2023 to 2027, the LCDI focuses on improving data coverage for children aged 0-14 to better understand and target intergenerational disadvantage. The initiative involves partnerships with the Australian Capital Territory and South Australian Governments and the University of Adelaide to integrate and link various datasets. The goal is to inform long-term policy responses and support local decision-making through enhanced data insights and research.

- The ABS will continue modernising agricultural statistics following the cessation of large agricultural surveys. Instead, it will use existing data from government, industry and commercial sources to produce official agricultural statistics.
- The Criminal Justice Data Asset is building on a successful feasibility pilot, bringing together police, courts and corrections data to understand the pathways of perpetrators through the criminal justice system. The asset enables research on perpetrator risk factors and outcomes, including patterns of reoffending and movement across jurisdictional borders to provide insights into gender-based violence.
- The ABS will deliver the underlying national data integration infrastructure and bring together datasets to deliver the first release of the National Disability Data Asset, an Australian Government initiative led by the Department of Social Services in partnership with the ABS and Australian Institute of Health and Welfare. This new data asset will provide insights into the needs and outcomes of people with disability to help improve programs and services.
- The Australian Public Service (APS) Data Profession will continue to strengthen data capabilities across the APS workforce. Key initiatives include data graduate recruitment, providing data literacy education, developing data specialist capabilities and growing the Data Profession Members' Community Platform.

Acknowledgements

As I reflect on the past year, I would like to recognise the commitment and professionalism of the skilled ABS workforce and thank the Australian people for their continuing support and trust. While there are always challenges, it remains a privilege to provide the official statistics that inform Australia's important decisions. I am incredibly proud of the work we have delivered and thank all ABS staff for their contributions.

I acknowledge our many partners across Australia, state and territory governments, the private sector, academia and international agencies. Without the continuing support of survey respondents and data providers, the ABS could not deliver the high quality and timely statistics and insights needed by governments and the community.

I would also like to recognise the Chair of the Australian Statistics Advisory Council, Professor Emeritus Ian Harper AO and the other Council members, for their advice and continuing support. The ABS is grateful for the considered contributions from all members of its other specialist advisory groups.

Finally, I would like to thank the Assistant Minister, the Hon Dr Andrew Leigh MP, for his support throughout 2023–24.

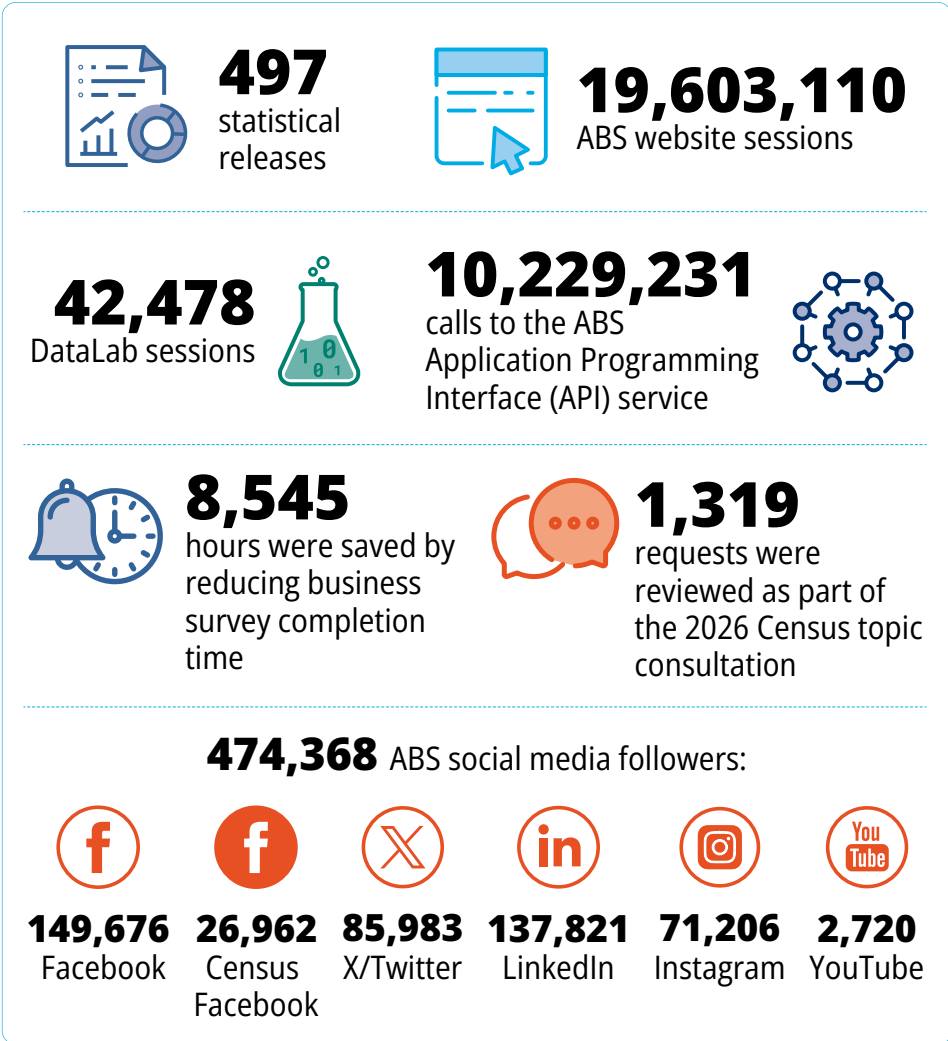


Dr David Gruen AO
Australian Statistician

Chapter 2

ABS at a glance

Figure 2.1 ABS at a glance, as at 30 June 2024 for previous 12 months



Purpose and plan

The ABS' purpose is to inform Australia's important decisions by delivering relevant, trusted and objective data, statistics and insights.

To achieve its purpose, during 2023–24, the ABS focused on 5 enterprise-level strategic priorities:

1. Produce high-quality statistics.
2. Generate timely new insights.
3. Exercise leadership in the data landscape.
4. Reduce burden on data providers.
5. Enhance organisational capability, resilience and adaptability.

The ABS is Australia's national statistical agency. It provides trusted official statistics on a wide range of economic, social, demographic and environmental matters of importance to Australia.

The ABS leads the use of public data for statistical purposes and works to improve the Australian Government's data and statistical capabilities. It works in partnership with other organisations to expand the range and quality of statistical data and information available to governments and the community.

The ABS advises official bodies on producing and using data and statistics, formulates standards, works with states and territories and liaises internationally with other national statistical organisations.

The ABS also leads the Australian Public Service (APS) Data Profession, building the data capabilities of the APS workforce.

The ABS produces a corporate plan annually to document its priorities over a 4-year period. It provides an overview of the ABS' operating environment, key priorities and challenges, activities and statistical outputs and how the ABS will measure success.

A copy of the 2023–24 ABS Corporate Plan can be found on the ABS website.¹

Accountable authority and organisational structure

The ABS is led by the Australian Statistician, a statutory office that is established by the *Australian Bureau of Statistics Act 1975*.²

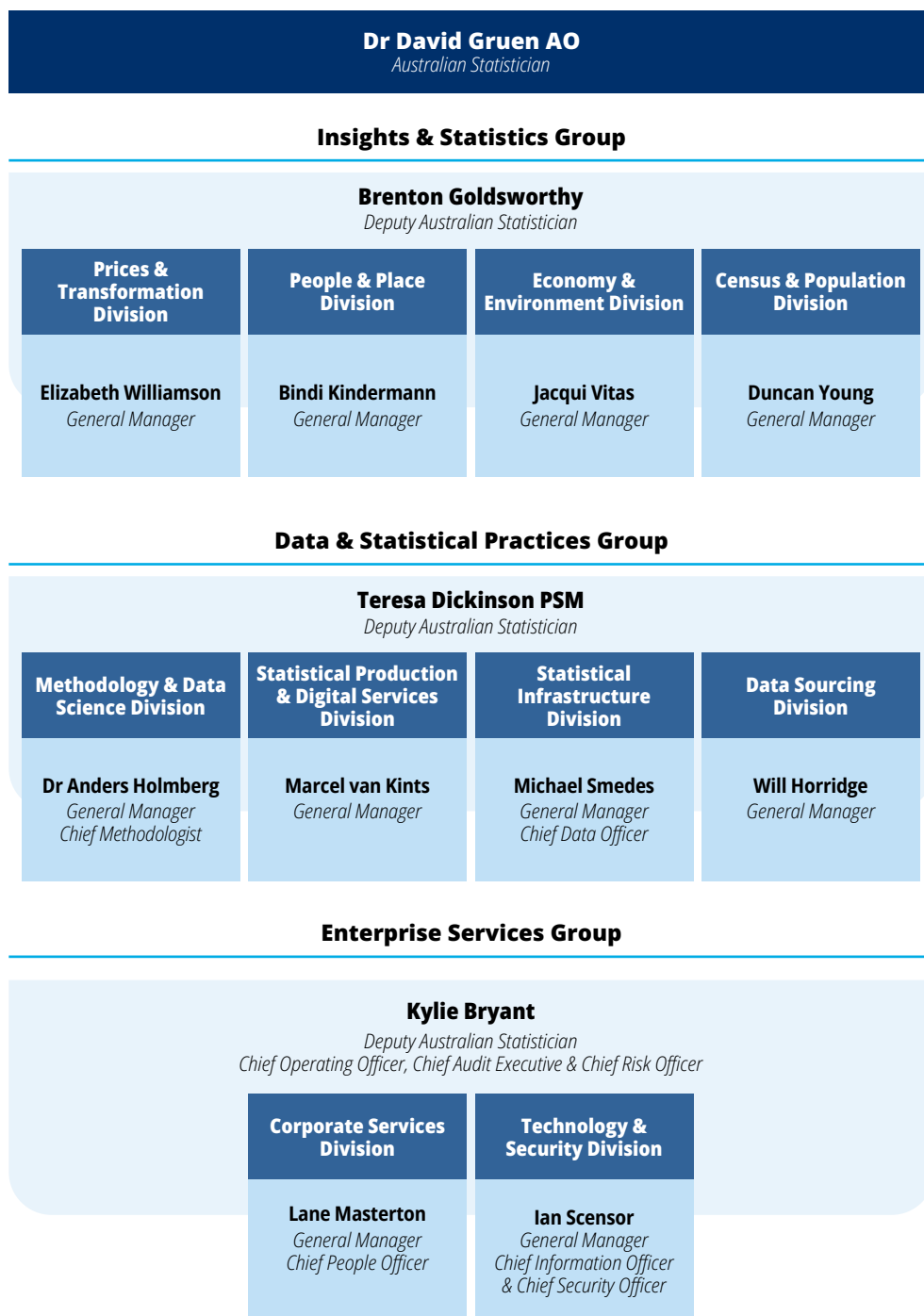
The Accountable Authority for the ABS is Dr David Gruen AO, the Australian Statistician, who occupied the position for the full 2023–24 reporting period.

Figure 2.2 shows the ABS' organisational structure as at 30 June 2024.

¹ <https://www.abs.gov.au/about/our-organisation/corporate-reporting/abs-corporate-plan/2023-24>

² <https://www.legislation.gov.au/Details/C2019C00184>

Figure 2.2 Organisational structure, as at 30 June 2024



Responsible Minister

The ABS is an independent statutory authority in the Treasury portfolio and operates as part of the Australian Government. The ABS is accountable to the Parliament and the public through the Treasurer and the Assistant Minister for Competition, Charities and Treasury, the Parliamentary Committee process and the tabling of its annual report.

The Hon Dr Andrew Leigh MP, Assistant Minister for Competition, Charities and Treasury is responsible for the ABS.



The Hon Dr Andrew Leigh MP

Assistant Minister for Competition, Charities and Treasury
Assistant Minister for Employment

ABS Portfolio Budget Statements outcome and program

The ABS Portfolio Budget Statements outline a single outcome and a single program for the agency.

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.

During 2023–24, the ABS was a trusted provider of high-quality and timely data, statistics and insights. It delivered 497 statistical releases across economic, population, social and environment areas. The ABS' core economic and population statistics met the standards set by the International Monetary Fund.

The ABS' Annual Performance Statement for 2023–24 is provided in Chapter 4 and the ABS Portfolio Budget Statements, detailing the agency's outcome, program and activities, are available on the Treasury website.³

³ https://treasury.gov.au/sites/default/files/2023-05/pbs_2023-24_03_abs.pdf

Chapter 3

Special articles

Special article 1

The use of Artificial Intelligence to update the Australian and New Zealand Standard Classification of Occupations

The ABS identified a low-risk pathfinder project to test the use of generative Artificial Intelligence (AI) and inform effective governance controls.

The Australian and New Zealand Standard Classification of Occupations (ANZSCO) provides the basis for the standardised collection, analysis and dissemination of occupation data for Australia and New Zealand.

In 2022, the Australian Government announced \$23.7 million in funding over 4 years for the ABS to undertake a comprehensive update of ANZSCO to reflect the contemporary Australian labour market and better meet stakeholder needs. This is the first major update to the classification since 2006. The current version of ANZSCO contains 1,076 occupations.

The comprehensive update includes creating a unique set of tasks for each occupation. The manual creation of a unique set of tasks for each occupation is a time-consuming process.

The ABS used generative AI to create a preliminary set of tasks. This saved time as analysts were only required to review, rather than draft the tasks.

The ABS established controls in the areas below before commencing the work:

Quality

The ABS calculated the semantic similarity (precision and recall of 0.69) in sets of tasks prepared by analysts and sets of tasks created by ChatGPT.

Two-thirds of analysts were unable to correctly identify the set of tasks generated by ChatGPT for a sampled occupation.

Ethics

Ethics assessments were performed against 2 frameworks: *Australia's Eight Artificial Intelligence Ethics Principles* and *Interim guidance on government use of public generative AI tools – November 2023*.⁴

Establishing a rigorous ethics framework around the use of AI helps the ABS maintain public confidence in the appropriate application of AI to data and algorithms. The ABS is committed to being innovative and responsive. We are looking for ways we can continue to provide value, while being more efficient and respecting stakeholders' time.

⁴ <https://www.industry.gov.au/publications/australias-artificial-intelligence-ethics-framework/australias-ai-ethics-principles>
<https://architecture.digital.gov.au/guidance-generative-ai>

AI simplified the process and enabled analysts to review each set of tasks and stakeholder feedback. The ABS will disclose the use of ChatGPT when the comprehensive review is published in December 2024.⁵

Legality and security

The ABS sought legal advice to ensure its use of AI did not breach intellectual property laws. Additionally, the ABS followed security recommendations, limiting the input provided in ChatGPT prompts to avoid any breaches of obligations, including legal and security.

The ABS' ANZSCO Review Team estimated this use of AI saved approximately 1,600 analyst hours over the course of the review. This is a return on investment of approximately 7-fold. This project establishes the ABS' capacity to undertake and govern generative AI projects in future. Given the process developed by this pathfinder project, the return on investment for similar projects is expected to continue to be large.

This project has contributed to international AI efforts and was included as a use case in the United Nations High-Level Group for the Modernisation of Official Statistics' white paper on the use of generative AI in National Statistical Organisations.⁶ It was also highlighted in a speech by the Hon Dr Andrew Leigh MP, Assistant Minister for Competition, Charities and Treasury.

The ABS' use of AI for the ANZSCO Comprehensive Review has been nominated for the Innovative, Ethical and Responsible Use of Artificial Intelligence award at the 2024 Australian Public Service Data Awards. The outcome had not been announced at the time of writing.

The ABS will continue looking for ways to incorporate AI to deliver improvements. The ABS is aware that published ANZSCO materials will be used by publicly available, large language models.

We understand this creates risk that future AI outputs are derived from AI generated training material, which may reduce their quality.

Specified techniques for addressing this risk in the context of ANZSCO will be a topic of future research.

Special article 2

Safety Iceberg Model

The ABS is committed to the health, safety and wellbeing of our people, our visitors and others who work for us or with us. As part of our commitment, in 2023 the ABS led a strategic initiative to promote work health and safety (WHS) reporting and develop a culture of learning and continuous improvement.

This initiative was informed by the Safety Iceberg Model, based on the principles of the Accident Triangle Model.⁷ The Safety Iceberg Model demonstrates the 'hidden or developing' nature of WHS hazards and near misses which, if left untreated, may lead to more serious incidents.

5 The ABS has disclosed the use of AI in each tranche summary and intends to communicate this further in December 2024.

6 https://unece.org/sites/default/files/2023-12/HLGMOS%20LLM%20Paper_Preprint_1.pdf

7 As described by Henrich (1930) and Bird (1966).

This model enabled the ABS to understand the larger relationship between the number of incidents with more serious outcomes and the number of lower order hazards and near misses that remain unseen or unreported. An organisation with a strong safety culture that encourages hazard and incident reporting and proactive incident investigation, will be better equipped to rectify unsafe conditions before injuries occur. This proactive approach to safety management requires a strong focus on identifying and improving issues 'below the waterline', where opportunity exists to manage safety issues before injuries occur.

In early 2023, ABS reviewed 2022 incident data and mapped it against the Model. This highlighted the significant underreporting of lower order hazards and near misses when compared to the number of reported injuries. Using the principles of the Safety Iceberg Model, the ABS understood that the 2022 injury rates indicated a high likelihood of underreporting of hazards and near misses.

To address this, the ABS National Work Health and Safety team took steps to improve approaches to identifying safety hazards in the workplace and encourage greater reporting. The ABS undertook upgrades to its incident reporting system, redesigned the annual hazard inspection program and supported its people with refreshed training and messaging on incident and hazard reporting and investigation.

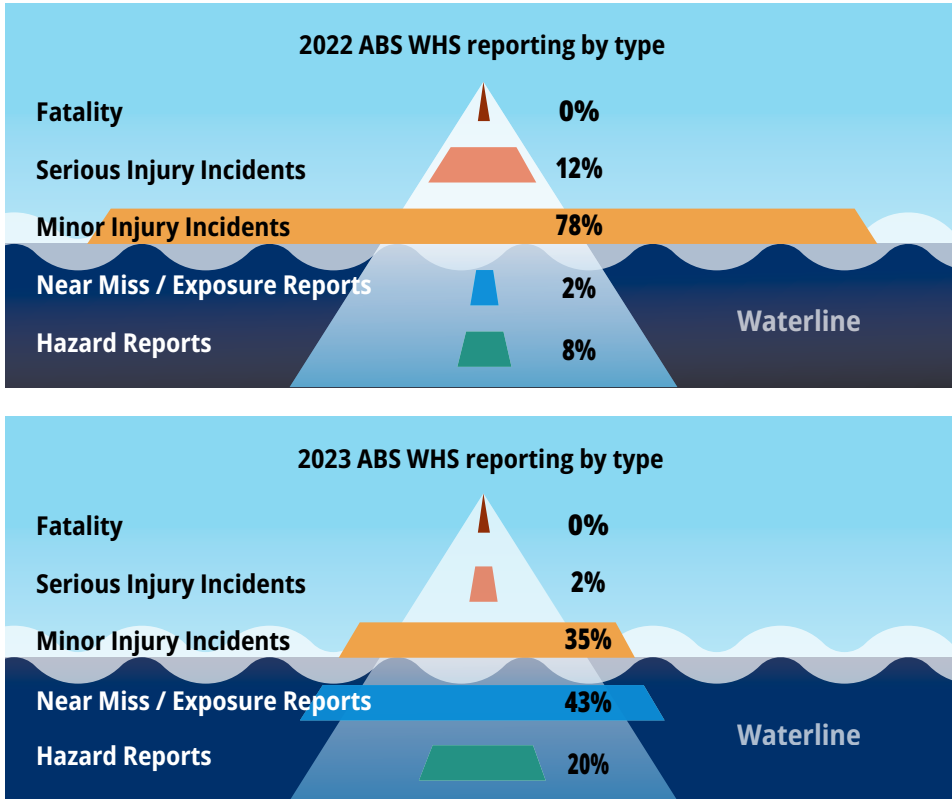
Some of the more significant changes included upgrading the incident reporting system to provide workers with improved hazard, near miss and exposure reporting methods and making it mandatory for supervisors to document their incident investigations and to develop and implement corrective actions.

As a result, the number of hazards and near misses being reported increased significantly, allowing safety issues to be rectified before incidents occur.

A comparison of the 2022 and 2023 WHS incidents is provided in Figure 3.1. It shows a proportionate reduction in injury reports over this one-year period, as the visibility of lower order hidden and developing hazards and near misses improved. During this time, the total number of reported serious injuries decreased by almost 90%, while total near-miss and hazard reports increased by 280%. These improvements are expected to have a positive future impact on all other ABS operational objectives, workforce availability, Comcare premium costs and worker retention.

These outcomes have shown that the current strategic approach to WHS continuous improvement is working and strengthens our resolve to continue along our current path.

Figure 3.1 2022 and 2023 ABS WHS reporting by type, using the Safety Iceberg Model





SECTION TWO

REPORT ON PERFORMANCE



Chapter 4

Annual Performance Statement

Introductory Statement

As the accountable authority for the Australian Bureau of Statistics (ABS), I present the 2023–24 ABS Annual Performance Statement, as required under paragraph 39(1)(a) and (b) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

In my opinion, this Annual Performance Statement is based on properly maintained records, accurately reflects the performance of the ABS in 2023–24 and complies with subsection 39(2) of the PGPA Act.

In accordance with subsection 16F of the *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule), this Statement reports on the ABS' performance in the year ended 30 June 2024, assessed against the purpose, key activities and performance measures relevant to the ABS published in the:

- 2023–24 ABS Corporate Plan⁸
- 2023–24 ABS Portfolio Budget Statements.⁹



Dr David Gruen AO

Australian Statistician

⁸ <https://www.abs.gov.au/about/our-organisation/corporate-reporting/abs-corporate-plan/2023-24>

⁹ https://treasury.gov.au/sites/default/files/2023-07/tsy_pbs_2023-24_230727.pdf – see pages 65-80.

ABS purpose

To inform Australia's important decisions by delivering relevant, trusted and objective data, statistics and insights.

Performance results and analysis

The ABS' Annual Performance Statement (the Statement) reports on the period from 1 July 2023 to 30 June 2024. This Statement presents the results of the ABS' performance over the financial year against the performance criteria in the 2023–24 ABS Portfolio Budget Statements (PBS) and 2023–24 ABS Corporate Plan.¹⁰ All results relate to one program in the Treasury Portfolio PBS - Australian Bureau of Statistics:

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.

The 2023–24 ABS Corporate Plan outlined 8 performance measures for assessing performance for the reporting period. This Statement provides an assessment of ABS' achievements and analysis of each performance measure. The ABS assessed its results using the same rating scale as used for the 2022–23 Annual Performance Statement.

Performance ratings




The following ratings were used to determine the overall assessment of each performance measure:

Rating	Single method	Multiple methods
Full achievement	Result was 100% of the target	All results were 100% of the target
Substantial achievement	Result was greater than or equal to 66% but less than 100% of the target	The lowest result was greater than or equal to 66% but less than 100% of the target
Partial achievement	Result was greater than or equal to 33% but less than 66% of the target	The lowest result was greater than or equal to 33% but less than 66% of the target
Limited or no achievement	Result was less than 33% of the target	The lowest result was less than 33% of the target
Not assessed	Result was not available due to the frequency of the testing, unavailability of information, or establishing a benchmark	Result was not available due to the frequency of the testing, unavailability of information, or establishing a benchmark


¹⁰ https://treasury.gov.au/sites/default/files/2023-05/pbs_2023-24_03_abs.pdf - pages 71 and 72.
<https://www.abs.gov.au/about/our-organisation/corporate-reporting/abs-corporate-plan/2023-24/performance-measures-and-targets>

Summary of performance results by priority



Priority 1 Produce high-quality statistics

Measure 1.1 Trust in ABS statistics	Substantial achievement	
Measure 1.2 International compliance	Full achievement	
Measure 1.3 Conduct the Census	Full achievement	



Priority 2 Generate timely new insights

Measure 2.1 Stakeholder needs are met	Substantial achievement	
---------------------------------------	-------------------------	---

Priority 3 Exercise leadership in the data landscape

Measure 3.1 Access to ABS data and statistics	Full achievement	
Measure 3.2 Delivery of data peer learning opportunities to APS employees	Full achievement	

Priority 4 Reduce burden on data providers

Measure 4.1 Efficiency of statistical operations	Full achievement	
Measure 4.2 Burden on survey respondents	Full achievement	

Analysis of performance against purpose

In 2023–24, the ABS has demonstrated achievement against its purpose by delivering activities outlined in the 2023–24 Corporate Plan.¹¹ Of the 8 performance measures outlined in the 2023–24 Corporate Plan, the ABS fully achieved 6 measures and substantially achieved 2.

Operating environment

The ABS remains committed to providing high-quality official statistics and deriving fresh insights through effective use of both new and existing data sources. Factors influencing performance outcomes include (but are not restricted to):

- collaborations between government agencies are improving the utilisation of large government datasets, resulting in more robust data available for researchers and analysts to derive fresh insights.
- across the Australian Public Service (APS) Data Profession, efforts are being made to attract, develop and retain skilled staff. This aims to enhance the benefits of being a data professional within the APS, especially given the range of employment prospects for individuals with data expertise.
- businesses now anticipate that the ABS will use existing or alternative data wherever possible. Additionally, there is a push to shorten surveys when non-crucial information does not significantly impact key decisions.

Factors affecting achievement of purpose

The ABS fully or substantially achieved all measures and targets, notwithstanding the challenges in the ABS' operating environment. The key challenges included:

- **Sourcing data:** The increasing difficulty in obtaining data from households and businesses.
- **Talent retention and competition:** Attracting and retaining staff with essential data capabilities created challenges due to the growing competition for statisticians and data scientists.
- **Cybersecurity threats:** The persistent threat of sophisticated cyber-security attacks posed risks to data integrity and availability.
- **Privacy concerns:** Large-scale private sector data breaches adversely affected trust in government institutions and data providers, impacting data provision.
- **Aging IT systems:** Reliance on aging IT systems and processes hindered the ABS' ability to support emerging statistical methods.
- **Increasing demand:** Meeting the rising demand for data and statistics, driven by researchers and analysts across government, academia and public policy institutes, was crucial for policy development and evaluation.

¹¹ <https://www.abs.gov.au/about/our-organisation/corporate-reporting/abs-corporate-plan/2023-24/activities>

Priority 1 Produce high-quality statistics

The ABS' data and statistical information plays a crucial role in shaping decisions by governments, businesses and the broader community. ABS data forms the foundation for fiscal and monetary policies and guides the implementation of essential programs and services that impact the health and wellbeing of Australians. Additionally, ABS data supports a robust democracy and provides reliable information on a range of matters critical to public debate.

In 2023–24, the ABS assessed its performance for this priority using 3 performance measures:

- **1.1 Trust in ABS Statistics** – level of trust in the ABS and its statistics
- **1.2 International compliance** – ABS statistics meet standards for National and International Accounts, Labour Force, Unemployment, Consumer Price Index and Estimated Resident Population
- **1.3 Conduct the Census** – implementation of the Census to deliver trusted data.

For 2023–24, performance measure 1.1 was assessed as substantially achieved and measures 1.2 and 1.3 were assessed as fully achieved. Further explanation is provided below.

Measure 1.1 Trust in ABS Statistics – level of trust in the ABS and its statistics

Result: substantial achievement

Context

Maintaining a strong level of trust in the ABS is crucial for achieving high survey response rates. This trust signifies the confidence of households, businesses and other data providers that their submitted information will remain secure and be used responsibly. The public trusts that the statistics generated by the ABS are impartial and objective. Consequently, elevated survey response rates lead to higher quality data which in turn produces high-quality statistics that inform Australia's important decisions.

Method 1	Target	Result
Community Trust in ABS Statistics Survey (CTASS)	At least 85% level of trust in ABS and ABS statistics	Not assessed in 2023–24 Assessment occurs every 5 years

The CTASS was not conducted in 2023–24 and the next collection is scheduled for 2024–25. The survey occurs every 5 years, with the last one conducted in 2019–20. In that most recent CTASS, 87% of respondents from the general community indicated they either *tend to trust* or *greatly trust* the ABS as an organisation.¹²

¹² <https://www.abs.gov.au/ausstats/abs@.nsf/mf/1014.0>

Method 2	Target	Result
Number of statistics released free of significant errors ¹³	100% of statistics are released free of significant errors	Substantial achievement For the period 1 July 2023 to 30 June 2024, 99.8% of statistics were released to the ABS website, free of significant errors

Analysis

Between 1 July 2023 and 30 June 2024, there were 497 statistical releases published to the ABS website, 8 releases less than the previous financial year.

In 2023–24, there was 1 significant error released which was found by an ABS staff member. The number of releases with a significant error was 1 less than the previous financial year and was much less than 1% of the total number of releases.

The error was incorrect data in the time series spreadsheets/data cubes in the *Producer Price Indexes, Australia*, a tier 1 statistical release, published on the 28 April 2023.¹⁴ The ABS identified the error on 23 July 2023 through the processing of the June 2023 quarter data. An assessment of the impacts on the Producer Price Indexes was made, revealing that the error could have led to inaccurate economic analysis and decision-making by businesses and policy makers. Consequently, the error was corrected in time for inclusion in the June quarter release on 28 July 2023.

The low percentage of statistical releases published with a significant error demonstrates the continued high-quality of ABS statistical releases.

The error in the electoral enrolment projections provided to the Australian Electoral Commission (AEC) in January 2024 is not in scope for this performance measure.¹⁵ Further information about the error and the actions the ABS took can be found in Chapter 6, Corporate Governance External Scrutiny, Other reviews and reports.

Measure 1.2 International compliance – ABS statistics meet standards for National and International Accounts, Labour Force, Unemployment, Consumer Price Index and Estimated Resident Population

Result: full achievement

Context

The ABS consistently generates essential economic and population data, ensuring comprehensive coverage, regular updates and timely reporting. This commitment aligns with the Special Data Dissemination Standard (SDDS) which is independently evaluated by the International Monetary Fund (IMF).

By following the IMF standard, the ABS continues its reputation for delivering high-quality and credible statistics that adhere to expected benchmarks. The IMF assessment results empower users to objectively compare Australia's statistical capabilities with those of other countries. ABS official statistics conform to both Australian and international standards, accessible on the ABS website.

¹³ An error is significant if it could mislead a user as to the value of a statistical indicator of national or state importance.

¹⁴ Tier 1 statistical releases represent the foundation work of a national statistical organisation.

¹⁵ The methodology for this measure only includes errors found in statistical releases published on the ABS website.

Method	Target	Result
Compliance with International Monetary Fund (IMF) Special Data Dissemination Standard (SDDS)	IMF assess ABS to be 100% compliant with SDDS for in-scope collections	Full achievement The IMF has assessed Australia's data provision as compliant with the SDDS across all categories

Analysis

Australia has subscribed to the SDDS since April 1996 and maintained its compliance to date.

Compliance relates directly to the ABS' ability to release key economic and population statistics with appropriate coverage, frequency and timeliness set by the standard. These key statistics comprise national and international accounts including the Balance of Payments; labour market data on employment and wages and earnings; Consumer Price Index (CPI); and population estimates.

The ABS reports annually to the IMF on its compliance with the SDDS. Based on the material the ABS provides, the IMF publishes a summary of observance against the SDDS standard on its website. In June 2024, the Australia's Annual Observance Report of the Special Data Dissemination Standard for 2023 shows that Australia's dissemination policies are in observance with the SDDS standards.¹⁶

This measure has been assessed as compliant, based on the IMF published report.

Measure 1.3 Conduct the Census – implementation of the Census to deliver trusted data

Result: full achievement

Context

Every 5 years, the ABS undertakes the Census of Population and Housing (the Census). The Census is a legislated obligation under the *Census and Statistics Act 1905*.¹⁷

The Census is the most comprehensive snapshot of the country and tells the story of how Australia and its people are changing. In 2021, it included almost 11 million households and over 25 million people.

Census data provides a rich and valuable insight into the economic, social and cultural make-up of the country by asking questions about a range of topics. The Census improves the accuracy of population estimates for Australia in each state, territory and local government area. It informs decisions on electoral boundaries and underpins funding to states, territories and local governments.

The targets for this measure change each year to reflect the changing phases of the Census.

¹⁶ <https://dsbb.imf.org/sdds/country/AUS/summary-of-observance>
https://dsbb.imf.org/Content/pdfs/AnnualReports/2023/AUS_SDDS_AR2023.pdf

¹⁷ <https://www.legislation.gov.au/C1905A00015/latest/text>

Method	Target	Result
Complete public consultation on 2026 Census topics	Publish 2026 Census topic directions	Full achievement The 2026 Census topic review: Phase one directions were published on 27 July 2023 The 2026 Census topic review: Phase two directions were published on 12 December 2023

Analysis

Every Census, the ABS undertakes a review to inform our recommendations to Government on the topics to be included in the Census. A majority of topics are included every Census allowing comparisons of critical information over time; however, other topics have been added, removed or changed to reflect contemporary views and emerging data needs.

The review of topics for the 2026 Census included 2 phases of public consultation, stakeholder engagement and testing. The 2 phases of public consultation were:

- Phase one: 28 February to 28 April 2023 – understanding what information the public would like the ABS to collect in the Census.
- Phase two: 27 July to 8 September 2023 – consultation on the 2026 Census topics being considered for inclusion, change or removal. The ABS undertook a feasibility assessment of shortlisted topics during this phase.

A paper was published on the ABS website to outline the next steps following each consultation phase:

- The 2026 Census topic review: Phase one directions were published on 27 July 2023 and provided a summary of feedback received during the consultation including an overview of topics shortlisted for inclusion, change or removal from the 2026 Census.¹⁸
- The 2026 Census topic review: Phase two directions were published on 12 December 2023 and provided a summary of feedback received during the consultation, including an overview of topics being considered further.¹⁹

The ABS made its recommendation to Government on topics for the 2026 Census in June 2024.

¹⁸ <https://www.abs.gov.au/statistics/research/2026-census-topic-review-phase-one-directions>

¹⁹ <https://www.abs.gov.au/statistics/research/2026-census-topic-review-phase-two-directions>

Priority 2 Generate timely new insights

The ABS uses a variety of survey and non-survey data to gain insights into different aspects of our country. Engaging with key clients and users, including federal and state governments, academia, businesses and the not-for-profit sector, the ABS ensures that innovative statistical products remain relevant and highly regarded. These collaborative efforts enable the ABS to furnish statistical information for government assessments, inform critical research and public discussions and contribute insights to ongoing policy development.

In 2023–24, the ABS assessed its performance for this priority using one performance measure:

- **2.1 Stakeholder needs are met** – new statistics or insights are used to inform priority policy or decisions.

For 2023–24, performance measure 2.1 was assessed as substantially achieved. Further explanation is provided below.

Measure 2.1 Stakeholder needs are met – new statistics or insights are used to inform priority policy or decisions

Result: substantial achievement

Context

The ABS is responsive to the growing demand for quality data and engages with key stakeholders to ensure its data and statistics meet their needs. The ABS is exploring alternative data sources and statistical methods to provide new insights addressing current and emerging information needs.

The ABS creates innovative statistical products that are relevant and valuable for our clients and users. Government, academia, business and the not-for-profit sector, use the insights derived from survey and administrative data and the new statistical products to inform policy decisions.

Method	Case studies	Result
Case studies showing how new statistics or insights are used by clients	1. Australian National Data Integration Infrastructure (ANDII)	Substantial achievement The ANDII project did not achieve all its planned outcomes in 2023–24, therefore could not be assessed with full achievement
	2. Digital Atlas Project	Full achievement

Analysis

The ABS actively addresses the data needs of government, businesses and the community by exploring data sources across all tiers of government and the private sector. In addition to meeting client demands, the ABS develops new statistics and data to inform priority policies and decisions. This commitment is exemplified in 2 notable case studies:

Case study 1 provides evidence on how the ABS' involvement in the ANDII has supported a wide range of key stakeholders. ANDII is providing a new way to connect information about people. It brings together de-identified data from Australian, state and territory government agencies for research and analysis. The National Disability Data Asset (NDDA) is the first national data asset being delivered using ANDII. The NDDA will provide deeper, data driven insights about the needs and outcomes of people with disability than previously available. This information will help improve programs and services for people with disability.

Case study 2 outlines how the ABS has collaborated with Geoscience Australia and other Commonwealth agencies to produce the Digital Atlas of Australia – a Whole of Australian Government initiative to create an interactive, secure and user-friendly online platform, to bring together trusted national geospatial datasets from across government. The Digital Atlas enables users to explore and visualise data on Australia's geography, people, economy and environment, to understand and respond to shared challenges at the local, regional and national levels.

Case study 1 – Australian National Data Integration Infrastructure (ANDII)

A National Linkage Spine, Linkage Map and initial datasets are being implemented to improve understanding of health and employment outcomes for people with disability.

The Australian Government is investing more than \$68 million to deliver the National Disability Data Asset (NDDA) and the Australian National Data Integration Infrastructure (ANDII). The project is being led by the Department of Social Services (DSS), partnering with Australian Institute of Health and Welfare (AIHW) and the ABS as joint technical leads, to design, develop and deliver the NDDA and ANDII.

The NDDA is the first national data asset to be co-governed by all Australian governments and the disability community. Through key mechanisms led by DSS, including the NDDA Council, Charter and advisory panels, people with disability and the wider disability community have a say in how data is used about people with disability and oversight of the safeguards in place to protect the data.

The ANDII is the foundational infrastructure established to deliver the NDDA. The project includes the development of the National Linkage Spine and the National Linkage Map to provide high-quality coverage of the Australian population and facilitate connections between data sets from different agencies and jurisdictions. Statistical methods for the creation of the Spine and Map have been peer reviewed and endorsed by experts from ABS, AIHW and state and territory linkage units.

The ABS has also delivered the ANDII ICT solution. Built in the cloud, the ANDII ICT solution supports secure hosting, transfer and linkage of data. It also offers contemporary tools for data preparation, analysis and code management, ensuring enhanced security, scalability and controlled data sharing.

Delivery of the NDDA and ANDII is supported by a range of key governance artefacts developed by the ABS and our partners, such as a Legal Authorisation Framework and a Privacy Impact Assessment published in accessible formats.

Data sharing arrangements that are safe, secure, legal and ethical are being developed where possible under the data sharing scheme (DATA Scheme), established under the *Data Availability and Transparency Act 2022* (DAT Act) which is regulated by the National Data Commissioner.²⁰

The first data sharing agreements were signed this year for the supply and use of data for the NDDA, including Data Over Multiple Individual Occurrences, National Disability Insurance Scheme, Medicare Benefits Schedule, Pharmaceutical Benefits Scheme and Deaths Registration data from states and territories. These are the first data sharing agreements registered with the National Data Commissioner under the DATA Scheme.

²⁰ <https://www.legislation.gov.au/C2022A00011/latest/text>

Ms Gayle Milnes, National Data Commissioner, spoke highly of the DATA Scheme, saying:

I'm pleased that the DAT Act has been used in creating the NDDA and ANDII. As the first Commonwealth data custodian to share data under the DATA Scheme, the ABS has led the way in using the Scheme's best practices and safeguards in progressing this work of national significance.

While there has been significant progress made on delivering ANDII governance arrangements and the ANDII ICT solution, some data sharing agreements necessary for building the NDDA have not yet been delivered. This has slowed delivery of the NDDA as the first use of the ANDII and delayed benefits to researchers and the disability community who cannot yet access the NDDA.

The project represents a groundbreaking effort to establish a comprehensive and secure data asset to support research and understanding of the outcomes for people with disability and to develop co-governance arrangements, secure data-sharing frameworks, infrastructure and ICT solutions.

Case study 2 – Digital Atlas Project

Improving the ability of citizens to access relevant local data for their area.

The Digital Atlas, led by Geoscience Australia in partnership with the ABS and other Commonwealth agencies, brings together trusted national datasets into an interactive, secure and easy-to-use online platform.

The ABS received funding over 4 years to the end of 2024–25 to deliver socio-economic time series and other priority small area data as geospatially enabled web services and purpose built, user-friendly applications in the Digital Atlas.

As part of the Digital Atlas implementation, the ABS has improved its geospatial infrastructure. The ABS StatMaps platform, developed as part of the project, enables secure, seamless and timely sharing of ABS geospatially enabled small area statistics and products to external users. Geospatial web services are shared from ABS StatMaps into the Digital Atlas and other similar platforms, for example the Australian Climate Service. ABS StatMaps also provides users with one easy location to access all ABS spatial products, including interactive maps to support ABS publications such as *Australian Agriculture: Broadacre Crops, 2022–23*.

The Digital Atlas has over 60 web services and over 1000 data items from the ABS, including statistics on Australia's population, health and disability, economy and industry and land and environment. The web services the Digital Atlas provides enable ABS small area data to be easily combined with other government data, enabling richer place-based insights.

The ABS has also developed 2 user-friendly applications on the Digital Atlas that demonstrate the platform's capability. The first application allows the user to explore the Index of Relative Socio-economic Disadvantage at small area levels and the indicators used in the index. The second application, developed in partnership with the Department of Social Services (DSS), combines ABS socio-economic data with DSS income support data. Both applications are accessible to a broad audience and enable users to investigate factors related to disadvantage. These insights will enable place-based policy interventions, tailored to the needs and opportunities of specific communities and regions.

The ABS will continue to collaborate with Geoscience Australia and its partners to further unlock the potential of government data through the Digital Atlas of Australia, providing insights that will guide improvements in outcomes for Australians.

Priority 3 Exercise leadership in the data landscape

The ABS leads the APS Data Professional Stream, aiming to enhance data capabilities across the APS. Collaborating with 25 other agencies, the ABS works on a range of initiatives, including data graduate recruitment, specialised data graduate training and broader enhancement of data skills and literacy within the APS workforce.

Additionally, the Australian Statistician serves on the National Data Advisory Council, established by the DAT Act. In this role, the Australian Statistician provides guidance to the National Data Commissioner on ethical data use, privacy protection, trust, transparency, technical best practices, industry trends, international developments and community expectations.

As Australia's national statistical agency, the ABS is custodian of an extensive holding of data and statistical assets which are of national significance. The ABS is committed to improving access to our products and services, while ensuring privacy and confidentiality is maintained.

In 2023–24, the ABS assessed its performance for this priority using 2 performance measures:

- **3.1 Access to ABS data and statistics** – access to data products and services
- **3.2 Delivery of data peer learning opportunities to APS employees.**

For 2023–24, performance measure 3.1 and 3.2 were assessed as fully achieved. Further explanation is provided below.

Measure 3.1 Access to ABS data and statistics – access to data products and services

Result: full achievement

Context

The ABS is a trusted information provider. ABS data products and services offer valuable and timely insights, supporting analysis across various economic and social dimensions to inform policymakers, businesses and other community sectors.

The ABS ensures that authorised users have secure access to data for research and policy evaluation while safeguarding privacy and confidentiality of the community.

The ABS facilitates access to statistics through multiple channels, including its website, DataLab, TableBuilder and customised data services. All data users can freely access a wide range of data and statistics on the ABS website. For regular users, machine-to-machine access provides a swift way to import data and systems can use an Application Programming Interface (API) for seamless access. Trained researchers access microdata products available in the DataLab, with cost recovery for users engaged in approved projects.

Method	Target ²²	Result
Composite index of channel access: ²¹ <ul style="list-style-type: none"> • Calls to API service • Number of DataLab sessions • Invoices for customised data services • Count of ABS website sessions • Registered users of TableBuilder 	108	Full achievement The composite index value for 2023–24 was 145.6

Analysis

The ABS is committed to improving access to statistics through a range of avenues, while maintaining privacy and ensuring confidentiality of the data. The composite index provides an indication of performance based on an average across 5 access channels.

In 2023–24, the composite index continued to increase significantly, highlighting the demand for ABS data and statistics. The mode of access continues to evolve as the ABS adapts to technological advances.

Calls to the API service decreased in 2023–24 by 1.4% from 10,374,579 to 10,229,231. In October 2023, an upgraded version of ABS Indicator API was launched, allowing users to access key economic indicators faster and more efficiently. Users can now get the data they need with less API calls, resulting in a reduction in ABS Indicator API calls. This was partially offset by an increase in calls to ABS Data API.

DataLab usage grew in 2023–24 by 22%, from 34,769 to 42,478 sessions. The ABS continued to maintain and update the data assets available in DataLab to meet the needs of researchers for approved projects.

Customised data invoices decreased in 2023–24 by 8.8%, from 456 to 416 invoices. Customised data is typically requested by government and private sector organisations. This reporting year saw the release of further data from the 2021 Census of Population and Housing into TableBuilder and therefore decreased the demand for customised data.

ABS website sessions increased in 2023–24 by 1% from 19,417,535 to 19,603,110 sessions which is in line with trends from previous years.

TableBuilder user registrations increased in 2023–24 by 8%, from 128,705 at the end of 2022–23 to a total of 139,621 registrations. The ABS continues to release new datasets and provide all TableBuilder products free of charge which has proven popular with users.

²¹ For each of the 5 channels, the count of access for the current year is divided by the count of access in the benchmark year (2020–21). The composite index is calculated by taking the average of the 5 channels and multiplying by 100.

²² Based on a benchmark value of 100 in 2020–21.

Measure 3.2 Delivery of data peer learning opportunities to APS employees

Result: full achievement

Context

The APS Data Profession Member Community Platform (MCP) provides an online platform for network members to connect with other data professionals across the APS and state and local government. This platform facilitates peer-based learning, collaboration, resource sharing and participation in Communities of Practice (CoPs). Within the MCP, members can explore a directory of fellow professionals, access capability development materials, engage in CoP discussion boards and blogs, discover opportunities and access a library of resources.

Engagements on the platform encompass activities such as asking questions, receiving answers and accessing library entries. These entries include event recordings, exclusive seminar series and resources like the APS Data Capability Framework, Data Job Role Personas and the Data Literacy pathway document.

Method	Target	Result
Number of peer learning offerings delivered through, for example, specialist speaker series, Data Profession Technical Fora and other data profession engagements	5% increase on benchmark	Full achievement There were a total of 30,354 peer learning opportunities delivered in 2023–24. This represents an increase of 119% from the benchmark of 13,839 in 2022–23

Analysis

The significant increase in the total number of peer learning opportunities can be largely attributed to the 78% growth in MCP membership and the corresponding rise in MCP interactions. The increase in interactions on the general Data Profession, Artificial Intelligence and Machine Learning CoPs, jointly account for most of the increase.

Number of MCP members: MCP membership increased by 4,187 members in 2023–24, with a total of 9,544 members as at 30 June 2024. The MCP was launched in August 2022 and has steadily increased in membership. The Data Profession will continue to promote the platform to APS staff and staff in state, territory and local governments working with data.

Number of CoPs: there were 14 Data Profession CoPs on the MCP in 2023–24, comprising 11 dedicated Data Profession CoPs and 3 CoPs shared between the Data and Digital Professions.

Number of engagement/interactions with the MCP: there were 20,796 interactions on the MCP in 2023–24. The number of engagements includes total threads and replies posted on the platform, as well as library entries and their views and downloads.

Priority 4 Reduce burden on data providers

The ABS is dedicated to collecting information efficiently and reducing the burden on our business data providers. Aligned with the *Data and Digital Government Strategy*, the ABS aims to reduce the effort required from data providers contributing to ABS products and services.²³

The ABS frequently reviews our data collection methods to ensure we collect information efficiently. The ABS is increasing its use of administrative data, including data collected by governments and businesses, to reduce the need to conduct surveys.

In 2023–24, the ABS assessed its performance for this priority using 2 performance measures:

- **4.1 Efficiency of statistical operations** – improve efficiency with which data is collected
- **4.2 Burden on survey respondents** – time taken to complete business surveys.

For 2023–24, performance measures 4.1 and 4.2 were assessed as fully achieved. Further explanation related to this measure is provided below.

Measure 4.1 Efficiency of statistical operations – improve efficiency with which data is collected

Result: full achievement

Context

The ABS aims to enhance the efficiency of statistical operations. This involves reducing the workload for businesses and households participating in surveys. The ABS collaborates with various organisations and uses emerging technologies to streamline interactions between providers and users. By working closely with data providers, the ABS simplifies the data collection process, resulting in more effectively managed and less cumbersome data collections.

Method	Case studies	Result
Case studies showing efficiencies made in collecting data for statistical purposes	3. Modernisation of agricultural statistics	Full achievement
	4. Quarterly Business Indicator Survey (QBIS)	Full achievement

²³ <https://www.dataanddigital.gov.au/>

Analysis

The ABS reduces burden on data providers and users by making the collection and use of statistics and data more efficient. This commitment is exemplified in 2 notable case studies:

Case study 3 demonstrates ABS' commitment to reduce the provider burden on farmers by undertaking the modernisation of agricultural statistics using existing public and private data sources wherever possible to produce information on agricultural production in Australia.

Case study 4 provides insight into how the ABS is making greater use of administrative data to reduce the burden for businesses providing data for the QBIS. The QBIS requires selected Australian businesses to report on their quarterly activity, with key data items including sales, wages, inventories and profits. This data is an important data source for the compilation of Australia's Gross Domestic Product (GDP).

Case study 3 – Modernisation of agricultural statistics

Ceasing large agricultural surveys and developing processes to produce future agricultural statistics using these new data sources together with smaller surveys to fill data gaps is expected to reduce burden on farmers and agricultural businesses by 97.5%.

The ABS has a long history of producing agricultural statistics, traditionally compiled from information collected directly from farmers in large-scale surveys. Through consultation, Australian farmers indicated they were spending more than 20,000 hours each year answering these surveys.²⁴ To make reporting easier for farmers and farming businesses, the ABS will no longer undertake large agricultural surveys as part of a broader modernisation program. Instead, the ABS is collaborating with industry partners to implement innovative alternatives for agricultural statistics.

This program has changed the way official agricultural statistics are produced. From 2022–23, the ABS is making greater use of existing data from government, industry and commercial sources. This better supports Australian agriculture, gives farmers more time to get on with what they do best and provides an opportunity for the ABS to increase the range and regional detail of agricultural statistics. This has broader advantages in supporting government and industry decision-making in relation to things like biosecurity risk management, natural disaster response and infrastructure development which benefits the entire industry.

Partnerships with industry and government have been critical for the modernisation process. For example, partnering with Avocados Australia, Hort Innovation and the Applied Agricultural Remote Sensing Centre at the University of New England, the ABS has produced experimental estimates of avocado production. These new statistics are consistent with national data published by Hort Innovation but add new insights into the way avocado production relates to regional communities.

The ABS has ceased the Rural Environment and Agricultural Commodities Survey, the Value of Agricultural Commodities Produced surveys and the Agricultural Census. A new compendium release, Australian Agriculture, was published in June 2024 and includes 3 related releases presenting 2022–23 statistics for Broadacre Crops, Horticulture and Livestock. Subsequent issues will be staggered to facilitate the timely release of data.

The ABS has set strong targets through this modernisation work and has exceeded expectations, achieving a 97.6% reduction in the time taken for farmers and farming businesses to complete agricultural surveys. This substantial reduction in survey burden equated to the total number of hours spent on surveys decreasing from 10,289 in 2022–23 to 246.9 hours in the 2023–24 period.

While most commodity data previously produced from surveys can be produced using alternative data sources, the ABS recognises there are data gaps. To address these, the ABS will continue partnering with the Department of Agriculture, Fisheries and Forestry, the Australian Bureau of Agriculture and Resource Economics and Sciences plus industry groups to understand and fill current and emerging gaps in agricultural statistics and to further refine existing methods where needed.

The ABS also continues to work with industry, academic and government organisations to investigate potential alternative data sources to support the production of agricultural statistics.

²⁴ Averaged over 5 years and includes the Census of Population and Housing.

Case study 4 - Quarterly Business Indicator Survey

Introduction of methodological changes to enable a reduction in sample size of 20% by leveraging administrative data.

The ABS is working on a number of initiatives and ways to make it easier for businesses and people to provide data. As part of this commitment, the ABS is replacing surveys with data from other sources which includes changes to the Quarterly Business Indicators Survey (QBIS).

This survey provides data that is an input into Australia's major economic statistics, including GDP and other statistics in Australian National Accounts: National Income, Expenditure and Product.

The ABS improved the compilation of aggregate estimates for the QBIS from the December quarter 2023. The improved method is known as the Composite Regression Estimator. It uses administrative data including sales and wages benchmark information from the Australian Taxation Office and the overlap between survey samples to produce more representative survey estimates than the previous method.

In implementing this, the ABS has achieved a 20% reduction in the number of businesses required to complete the survey from around 16,200 to 12,750 in the March quarter of 2024. This saves more than 2,500 hours of combined effort for small and medium-sized Australian businesses every quarter.

Measure 4.2 Burden on survey respondents – time taken to complete business surveys

Result: full achievement

Context

The ABS employs various techniques, such as data integration, administrative data and sampling methods, to reduce duplication across its data collections and reduce the survey burden on households and businesses. The ABS uses administrative data to either replace or complement surveys.

Our sampling methods minimise the likelihood of targeting the same businesses or households for multiple ABS surveys.

Additionally, the ABS collaborates with other government agencies to augment surveys using existing data and partners with commercial entities to use transaction data (e.g., supermarket scanner data for calculating the CPI as a substitute for survey data whenever feasible).

Method	Target ²⁵	Result
Total time taken for survey respondents to complete business surveys	13 percentage point decrease on benchmark	Full achievement In 2023–24, the time taken to complete ABS business surveys was 288,051 hours, a 15% decrease on the benchmark value

Analysis

The ABS collects information from a selection of over 2.7 million Australian businesses. In 2023–24, 288,051 hours of user burden were recorded from 31 business surveys. This represents a 2.9% decrease in hours compared to 2022–23 and a decrease of 15% compared to the benchmark year of 2020–21.

Surveys which made a significant contribution to the respondent burden reduction between the benchmark year and 30 June 2024 include:

- *Wage Price Index, Australia*: reducing burden by 6,924 hours.
- *Business Indicators, Australia*: reducing burden by 2,822 hours.
- *Agricultural Census*: reducing burden by 2,365 hours.
- *International Trade in Services*: reducing burden by 1,699 hours.

²⁵ Based on a benchmark value of 338,964 hours in 2020–21.

Another factor contributing to the reduction in respondent burden has been the discontinuation of the:

- *Land Management Practices Survey (LMPS)*: (last conducted in 2015–16) reducing burden by 20,625 hours.
- *Rural Environment and Agricultural Commodities Survey*: reducing burden by 13,062 hours.
- *Survey of Motor Vehicle Use (SMVU)*: (last conducted in 2019–20) reducing burden by 8,429 hours.

In estimating the reduction in respondent burden, data is smoothed for regular surveys that are run every 2 to 5 years. The raw respondent burden data is divided equally over the years between surveys, depending on the frequency of the survey. Consequently, the LMPS continued to contribute to respondent burden for 5 years until 2020–21 and SMVU for 2 years until 2021–22.

Chapter 5

Financial Statements



INDEPENDENT AUDITOR'S REPORT

To the Assistant Minister for Competition, Charities and Treasury

Opinion

In my opinion, the financial statements of the Australian Bureau of Statistics (the Entity) for the year ended 30 June 2024:

- (a) comply with Australian Accounting Standards – Simplified Disclosures and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Entity as at 30 June 2024 and its financial performance and cash flows for the year then ended.

The financial statements of the Entity, which I have audited, comprise the following as at 30 June 2024 and for the year then ended:

- Statement by the Accountable Authority and Chief Finance Officer;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule;
- Administered Cash Flow Statement; and
- Notes to the financial statements, comprising material accounting policy information and other explanatory information.

Basis for opinion

I conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Entity in accordance with the relevant ethical requirements for financial statement audits conducted by the Auditor-General and their delegates. These include the relevant independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) to the extent that they are not in conflict with the *Auditor-General Act 1997*. I have also fulfilled my other responsibilities in accordance with the Code. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Accountable Authority's responsibility for the financial statements

As the Accountable Authority of the Entity, the Australian Statistician is responsible under the *Public Governance, Performance and Accountability Act 2013* (the Act) for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards – Simplified Disclosures and the rules made under the Act. The Australian Statistician is also responsible for such internal control as the Australian Statistician determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

GPO Box 707, Canberra ACT 2601
38 Sydney Avenue, Forrest ACT 2603
Phone (02) 6203 7300

In preparing the financial statements, the Australian Statistician is responsible for assessing the ability of the Entity to continue as a going concern, taking into account whether the Entity's operations will cease as a result of an administrative restructure or for any other reason. The Australian Statistician is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the assessment indicates that it is not appropriate.

Auditor's responsibilities for the audit of the financial statements

My objective is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian National Audit Office Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with the Australian National Audit Office Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control;
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control;
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Accountable Authority;
- conclude on the appropriateness of the Accountable Authority's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern; and
- evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accountable Authority regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

Australian National Audit Office



Xiaoyan Lu

Acting Group Executive Director

Delegate of the Auditor-General

Canberra

6 September 2024

Contents

Statement by the Accountable Authority and Chief Finance Officer

Primary financial statements

Statement of Comprehensive Income

Statement of Financial Position

Statement of Changes in Equity

Cash Flow Statement

Administered Schedule of Comprehensive Income

Administered Schedule of Assets and Liabilities

Administered Reconciliation Schedule

Administered Cash Flow Statement

Overview

Notes to the financial statements

Overview

1. Financial Performance

- 1.1. Expenses
- 1.2. Own-Source Revenue and Gains

2. Financial Position

- 2.1. Financial Assets
- 2.2. Non-Financial Assets
- 2.3. Payables
- 2.4. Leases
- 2.5. Provisions

3. Funding

- 3.1. Appropriations
- 3.2. Net Cash Appropriation Arrangements

4. People and Relationships

- 4.1. Key Management Personnel Remuneration
- 4.2. Related Party Disclosures

5. Managing Uncertainties

- 5.1. Contingent Assets and Liabilities
- 5.2. Financial Instruments

6. Other Information

- 6.1. Current/non-current distinction for assets and liabilities

Australian Bureau of Statistics
STATEMENT BY THE ACCOUNTABLE AUTHORITY AND CHIEF FINANCE OFFICER

In our opinion, the attached financial statements for the year ended 30 June 2024 comply with subsection 42(2) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Australian Bureau of Statistics will be able to pay its debts as and when they fall due.

Signed 

Dr David Gruen AO
Australian Statistician
6 September 2024

Signed 

Geraldine Quinane
Chief Finance Officer
6 September 2024

Australian Bureau of Statistics
Statement of Comprehensive Income
for the period ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget 2024 \$'000
NET COST OF SERVICES				
Expenses				
Employee benefits	1.1A	374,164	351,096	346,435
Suppliers	1.1B	107,467	89,676	119,896
Depreciation and amortisation	2.2A	42,953	44,584	43,752
Finance costs	1.1C	1,452	1,564	1,414
Impairment loss on financial instruments		-	29	-
Write-down and impairment/ (reversal of impairment) of other assets	1.1D	628	(35)	-
Total expenses		526,664	486,914	511,497
Own-Source Income				
Own-source revenue				
Revenue from contracts with customers	1.2A	72,312	78,274	66,514
Rental income	1.2B	1,089	1,043	1,087
Other revenue	1.2C	698	878	-
Total own-source revenue		74,099	80,195	67,601
Gains				
Other gains		-	-	226
Total gains		-	-	226
Total own-source income		74,099	80,195	67,827
Net cost of services		(452,565)	(406,719)	(443,670)
Revenue from Government		416,609	368,608	416,224
Deficit		(35,956)	(38,111)	(27,446)
OTHER COMPREHENSIVE INCOME				
Items not subject to subsequent reclassification to net cost of services				
Changes in asset revaluation reserve		1,270	492	-
Total comprehensive loss	3.2A	(34,686)	(37,619)	(27,446)

Accounting Policy

Revenue from Government

Amounts appropriated for departmental appropriations for the year (adjusted for any formal additions and reductions) are recognised as Revenue from Government when the Australian Bureau of Statistics (the ABS) gains control of the appropriation. Appropriations receivable are recognised at their nominal amounts. Departmental capital budgets are accounted for as contributions by owners.

The above statement should be read in conjunction with the accompanying notes.
Refer to Overview for explanations of major variances between budgeted and actual amounts.

Australian Bureau of Statistics
Statement of Financial Position
as at 30 June 2024

	Notes	2024 \$'000	2023 \$'000	Original Budget 2024 \$'000
ASSETS				
Financial assets				
Cash and cash equivalents		7,732	4,773	3,500
Trade and other receivables	2.1A	67,960	69,208	96,198
Total financial assets		75,692	73,981	99,698
Non-financial assets				
Leasehold improvements	2.2A	22,718	24,640	20,560
Buildings ¹	2.2A	88,295	105,296	91,221
Plant and equipment ¹	2.2A	13,676	12,392	16,253
Intangibles	2.2A	53,252	60,128	54,708
Prepayments ²		20,157	19,576	13,802
Total non-financial assets		198,098	222,032	196,544
Total assets		273,790	296,013	296,242
LIABILITIES				
Payables				
Suppliers	2.3A	13,034	8,837	12,599
Other payables	2.3B	46,345	43,447	63,745
Total payables		59,379	52,284	76,344
Interest bearing liabilities				
Leases	2.4	99,187	115,416	102,205
Total interest bearing liabilities		99,187	115,416	102,205
Provisions				
Employee leave		109,336	104,866	105,041
Other provisions	2.5A	1,288	1,167	1,146
Total provisions		110,624	106,033	106,187
Total liabilities		269,190	273,733	284,736
Net assets		4,600	22,280	11,506
EQUITY				
Contributed equity		452,325	435,319	450,142
Reserves		37,001	35,731	35,239
Accumulated deficit		(484,726)	(448,770)	(473,875)
Total equity		4,600	22,280	11,506

1. Right-of-use assets under AASB16 *Leases* relating to office and motor vehicle leases are included in Buildings, and Plant and equipment, respectively.
2. The majority of prepayments are for software licence/ maintenance and data hosting services.

The above statement should be read in conjunction with the accompanying notes.
Refer to Overview for explanations of major variances between budgeted and actual amounts.

Australian Bureau of Statistics
Statement of Changes in Equity
for the period ended 30 June 2024

	Accumulated deficit		Reserves		Contributed equity			Total equity		Original Budget 2024
	2024	2023	2024	2023	2024	2023	2024	2023	2024	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance										
Balance carried forward from previous period	(448,770)	(410,659)	(446,429)	35,239	35,239	432,592	435,319	22,280	57,172	24,129
Prior year adjustment ¹	-	-	-	-	-	-	-	-	-	-
Adjusted opening balance	(448,770)	(410,659)	(446,429)	35,239	35,239	432,592	435,319	22,280	57,172	24,129
Comprehensive Income										
Deficit for the period	(35,956)	(38,111)	(27,446)	-	-	-	-	(35,956)	(36,111)	(27,446)
Other comprehensive income	-	-	-	492	492	-	-	1,270	492	-
Total comprehensive income	(35,956)	(38,111)	(27,446)	492	492	-	-	1,270	492	(27,446)
Transactions with owners										
Contributions by owners										
Equity injection - appropriations ¹	-	-	-	-	-	2,244	5,549	7,732	2,244	5,549
Departmental capital budget	-	-	-	-	-	483	9,274	9,274	483	9,274
Total transactions with owners	-	-	-	-	-	2,727	14,823	17,006	2,727	14,823
Closing balance as at 30 June	(484,726)	(448,770)	(473,875)	35,731	35,731	435,319	450,142	4,600	22,280	11,506

1. In 2023-24, \$2.183 million was quarantined from Appropriation Act (No. 1) under section 51 of the PGPA Act due to a reclassification from operating to capital and reappropriated to the Equity Injection through Appropriation Act (No. 4) 2023-24. Refer to Note 3.1, Appropriations.

Accounting Policy

Equity Injections

Amounts appropriated which are designated as 'equity injections' for a year (less any formal reductions) and Departmental Capital Budgets (DCBs) are recognised directly in contributed equity in that year.

The above statement should be read in conjunction with the accompanying notes. Refer to Overview for explanation of major variances between budgeted and actual amounts.

Australian Bureau of Statistics
Cash Flow Statement
for the period ended 30 June 2024

	2024 \$'000	2023 \$'000	Original Budget 2024 \$'000
OPERATING ACTIVITIES			
Cash received			
Appropriations	452,388	443,247	417,186
Sales of goods and rendering of services	67,832	59,608	67,372
Net GST received	11,894	10,539	7,699
Other	1,191	1,646	-
Total cash received	533,305	515,040	492,257
Cash used			
Employees	367,822	354,071	347,992
Suppliers	117,081	106,869	123,159
Interest payments on lease liabilities	1,414	1,534	1,414
Section 74 receipts transferred to OPA	27,800	36,900	-
Total cash used	514,117	499,374	472,565
Net cash from operating activities	19,188	15,666	19,692
INVESTING ACTIVITIES			
Cash received			
Proceeds from sales of property, plant and equipment	-	-	100
Total cash received	-	-	100
Cash used			
Purchase of leasehold improvements	541	2,435	366
Purchase of plant and equipment	7,893	5,703	10,599
Purchase of intangibles	8,423	6,415	7,306
Total cash used	16,857	14,553	18,271
Net cash used by investing activities	(16,857)	(14,553)	(18,171)
FINANCING ACTIVITIES			
Cash received			
Contributed equity	6,527	6,489	9,236
Departmental capital budget	10,330	8,064	5,549
Total cash received	16,857	14,553	14,785
Cash used			
Principal payments of lease liabilities	16,229	15,637	16,306
Total cash used	16,229	15,637	16,306
Net cash used by financing activities	628	(1,084)	(1,521)
Net increase/ (decrease) in cash held	2,959	29	-
Cash and cash equivalents at the beginning of the reporting period	4,773	4,744	3,500
Cash and cash equivalents at the end of the reporting period	7,732	4,773	3,500

The above statement should be read in conjunction with the accompanying notes.
Refer to Overview for explanation of major variances between budgeted and actual amounts.

Australian Bureau of Statistics
Administered Schedule of Comprehensive Income
for the period ended 30 June 2024

	2024	2023
	\$'000	\$'000
NET COST OF SERVICES		
Income		
Revenue		
Non-taxation revenue		
Fines	2	2
Total non-taxation revenue	2	2
Total income	2	2
Net contribution by services	2	2
Surplus	2	2
Total comprehensive income	2	2

The ABS had no administered expenses at 30 June 2024 (2023: Nil) and no budget for 2024.

Accounting Policy

Revenue

All administered revenues are revenues relating to ordinary activities performed by the ABS on behalf of the Australian Government.

Revenue is generated from fines applied by the courts, which is recognised upon payment. Court costs awarded against the ABS, as opposed to fines, are recorded as a departmental expense.

Fines

The *Census and Statistics Act 1905* provides the Australian Statistician with the authority to conduct statistical collections and, when necessary, to direct a person or an organisation to provide statistical information. Where information is not provided, the ABS can impose a fine on the person or organisation. Such fines are reported in the financial statements as administered income.

Administered Schedule of Assets and Liabilities
as at 30 June 2024

The ABS had no administered assets or liabilities at 30 June 2024 (2023: Nil) and no budget for 2024.

Australian Bureau of Statistics
Administered Reconciliation Schedule
for the period ended 30 June 2024

	2024	2023
	\$'000	\$'000
Opening assets less liabilities as at 1 July	-	-
Net contribution by services		
Income	2	2
Transfers to the Australian Government		
Transfers to the Official Public Account	(2)	(2)
Closing assets less liabilities as at 30 June	-	-

Administered Cash Flow Statement
for the period ended 30 June 2024

	2024	2023
	\$'000	\$'000
OPERATING ACTIVITIES		
Cash received		
Fines	2	2
Total cash received	2	2
Cash and cash equivalents at the beginning of the reporting period	-	-
Cash to the Official Public Account	(2)	(2)
Cash and cash equivalents at the end of the reporting period	-	-

Accounting Policy

Administered Cash Transfers to Official Public Account

Revenue collected by the ABS for use by the Government rather than the ABS is administered revenue. Collections are transferred to the Official Public Account (OPA) maintained by the Department of Finance. These transfers to the OPA are adjustments to the administered cash held by the ABS on behalf of the Government, and reported as such in the Schedule of Administered Cash Flows, and in the Administered Reconciliation Schedule.

Australian Bureau of Statistics Notes to the Financial Statements

Overview

The ABS is an Australian Government controlled non-corporate entity. It is a not-for-profit entity. The ABS is registered in Australia and with a registered office located at 45 Benjamin Way, Belconnen ACT 2617.

The ABS informs Australia's important decisions by delivering relevant, trusted, and objective data, statistics and insights. The ABS maintains its emphasis on the delivery of high-quality official statistics and drawing new information insights from effective and safe use of available data.

The continued existence of the ABS in its present form and with its present program is dependent on Government policy and on continuing funding by Parliament for the ABS' administration and programs.

The ABS' Executive Board allocates its budget annually, and actively reviews its budget position and cash flows to assure itself that the ABS continues to operate as a going concern. The ABS' Executive Board is not aware of any intention for the Government to wind up the ABS over the next financial year.

The Basis of Preparation

The financial statements are required by section 42 of the *Public Governance, Performance and Accountability Act 2013*.

The financial statements have been prepared in accordance with:

- a) *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015* (FRR); and
- b) Australian Accounting Standards and Interpretations – Including simplified disclosures for Tier 2 Entities under AASB 1060 issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and are in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position. The financial statements are presented in Australian dollars.

Accounting Judgments and Estimates

In the process of applying the accounting policies listed in the notes, the ABS has made judgements in relation to the impairment provision of Internally Generated Software (IGSW) assets. The ABS engages independent reviewers to assess the IGSW for impairment as per the requirements of AASB 136 *Impairment of Assets*. Where indicators of impairment exist, an amount of impairment is determined based around the uncertainty of its future usability. The ABS also engages an independent valuer to conduct the revaluation of the ABS' leasehold improvements and plant & equipment as per the requirements of AASB 116 *Property, Plant and Equipment* and AASB 13 *Fair Value Measurement*.

The liability for long service leave and annual leave is determined by reference to the work of the Australian Government Actuary (AGA). The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Australian Bureau of Statistics Notes to the Financial Statements

New Accounting Standards

The following amending standards were issued prior to the signing of the statement by the Accountable Authority and Chief Finance Officer, were applicable to the current reporting period, and had no effect on the ABS' financial statements.

Standard / Interpretation	Nature of change in accounting policy, transitional provisions, and adjustment to financial statements
<p>AASB 2020-1 <i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current</i> (AASB 2020-1)</p>	<p>This Standard amends AASB 101 <i>Presentation of Financial Statements</i> to clarify requirements for the presentation of liabilities in the statement of financial position as current or non-current. The amendments clarify that a liability is classified as current if an entity does not have the right at the end of the reporting period to defer settlement for at least 12 months after the reporting period. The amendments specify that the entity's right to defer settlement of a liability for at least twelve months after the reporting period must have substance and must exist at the end of the reporting period.</p> <p>AASB 2020-6 <i>Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date</i> defers application of AASB 2020-1 to annual periods beginning on or after 1 January 2023 instead of 1 January 2022.</p> <p>These amending standards have no impact on the ABS' current practice and the financial statements for the current reporting period or future reporting periods.</p>
<p>AASB 2021-2 <i>Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates</i> (AASB 2021-2)</p>	<p>AASB 2021-2 amends AASB 7, AASB 101, AASB 108, AASB 134 and AASB Practice Statement 2. The amending standard requires the disclosure of material, rather than significant, accounting policies, and clarifies what is considered a change in accounting policy compared to a change in accounting estimate.</p>
<p>AASB 2021-6 <i>Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards</i> (AASB 2021-6)</p>	<p>AASB 2021-6 amends the Tier 2 reporting requirements set out in AASB 1049, AASB 1054 and AASB 1060 to reflect the changes made by AASB 2021-2.</p> <p>These amending standards have no impact on the ABS' financial statements for the current reporting period or future reporting periods.</p>
<p>AASB 18 <i>Presentation and Disclosure in Financial Statements</i> (AASB 18)</p>	<p>AASB 18 replaces AASB 101 <i>Presentation of Financial Statements</i>. The key changes are that the requirements in AASB 101 will be either replaced by new requirements in AASB 18, transferred to AASB 18 with only limited wording changes, or moved to AASB 108 <i>Basis of Preparation of Financial Statements</i> or AASB 7 <i>Financial Instruments: Disclosures</i> with only limited wording changes.</p> <p>AASB 18 also introduces modifications to AASB 107 <i>Statement of Cash Flows</i>, AASB 133 <i>Earnings per Share</i>, and AASB 134 <i>Interim Financial Reporting</i>.</p> <p>AASB 18 applies to annual reporting periods beginning on or after 1 January 2027. Earlier application is permitted. However, for non-for-profit public sector entities, it applies for annual reporting periods beginning on or after 1 January 2028.</p> <p>These amending standards have no impact on the ABS' financial statements for the current reporting period or future reporting periods.</p>
<p>AASB 2022-10 <i>Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-For-Profit Public Sector Entities</i> (AASB 2022-10)</p>	<p>AASB 2022-10 applies to annual periods beginning on or after 1 January 2024. This standard amends AASB 13 <i>Fair Value Measurement</i> for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. This standard also adds implementation advice and relevant illustrative examples for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows.</p> <p>These amending standards have no impact on the ABS' financial statements for the current reporting period or future reporting periods.</p>

Australian Bureau of Statistics Notes to the Financial Statements

Taxation

The ABS is exempt from all forms of taxation except Fringe Benefits Tax and the Goods and Services Tax (GST).

Revenues, expenses and assets are recognised net of GST except where the amount of GST incurred is not recoverable from the Australian Taxation Office.

Reporting of Administered Activities

Administered revenues, expenses, assets, liabilities and cash flows are disclosed in the administered schedules and related notes.

Except where otherwise stated, administered items are accounted for on the same basis and using the same policies as for departmental items, including the application of Australian Accounting Standards. Refer to the Accounting Policy section under the Administered Schedule of Comprehensive Income for more detail.

Events after the Reporting Period

Departmental

There have been no events occurring subsequent to the balance sheet date that would affect the ABS' financial statements for the financial year ended 30 June 2024.

Administered

There have been no events occurring subsequent to the balance sheet date that would affect the ABS' financial statements for the financial year ended 30 June 2024.

Australian Bureau of Statistics Notes to the Financial Statements

Explanations of Major Variances to Budget

The following table provides commentary of major variances between the ABS budgeted information published in the Treasury's 2023-24 Portfolio Budget Statements (PBS) and the audited 2023-24 financial statements.

An explanation for a major variance may not be provided where the item is considered immaterial in the overall context of the financial statements.

As a guide, variances are considered to be 'major' based on the following criteria:

- the variance between budget and actual is greater than 10%; and
- the variance between budget and actual is greater than 2% of the relevant category (Income, Expenses, Assets, Liabilities, and Equity totals); or
- items which may be considered to be important for the reader's understanding or are relevant to an assessment of the discharge of accountability and to an analysis of performance of the ABS.

Affected line items	Actual 2024	Original Budget 2024	Variance	Variance	Explanations of major variances
	\$000	\$000	\$000	%	
Statement of Comprehensive Income					
Employee benefits	374,164	346,435	27,729	8%	Due to the nature of the work program, the ABS utilised more APS staff than consultants and contractors as originally planned. Staffing costs increased from March 2024 due to the Commonwealth pay rise. In addition to delivering core statistical work program, the ABS self-funded the Data Acquisition Modernisation program.
Suppliers	107,467	119,896	(12,429)	(10%)	
Revenue from contracts with customers	72,312	66,514	5,798	9%	The ABS performed additional work on user-funded surveys and statistical consultancies during 2023-24, including the National Disability Data Asset and the Australian Climate Service.
Changes in asset revaluation reserve	1,270	-	1,270	100%	On 30 June 2024, an independent valuer conducted the revaluations. The variance is mainly attributed to an upward revaluation of Leasehold Improvements assets, primarily driven by high fit-out costs of materials. Changes in asset revaluation reserve are uncertain in nature and are not budgeted for.

**Australian Bureau of Statistics
Notes to the Financial Statements**

Affected line items	Actual 2024	Original Budget 2024	Variance	Variance	Explanations of major variances
	\$000	\$000	\$000	%	
Statement of Financial Position					
Cash and cash equivalents	7,732	3,500	4,232	121%	The cash balance varies depending on the timing of receipts and payments at the reporting date.
Leasehold improvements	22,718	20,560	2,158	10%	Increased due to a revaluation uplift of existing fit-out due to increasing fit-out costs in the building industry.
Plant and equipment	13,676	16,253	(2,577)	(16%)	Expenditure was below budget due to delays in IT hardware procurements.
Trade and other receivables	67,960	96,198	(28,238)	(29%)	Trade and other receivables and Other payables were impacted by timing differences associated with payments from customers and additional user-funded surveys and statistical consultancies work completed during 2023-24.
Other payables	46,345	63,745	(17,400)	(27%)	
Prepayments	20,157	13,802	6,355	46%	The ABS made a number of additional prepayments, mostly related to IT software and maintenance contracts.
Statement of Changes in Equity and Cash Flow Statement					
The variances in the Statement of Changes in Equity and Cash Flow Statement primarily reflect the flow on effect from the variances above.					

Australian Bureau of Statistics Notes to the Financial Statements

1. Financial Performance

This section analyses the financial performance of the Australian Bureau of Statistics for the year ended 30 June 2024.

1.1. Expenses

	2024	2023
	\$'000	\$'000
Note 1.1A: Employee Benefits		
Wages and salaries		
ABS staff	268,938	250,577
Interviewers	14,549	18,956
Census field staff	-	5
Total wages and salaries	283,487	269,538
Superannuation		
Defined contribution plans		
ABS staff	33,069	28,034
Interviewers	2,504	2,700
Total defined contribution plans	35,573	30,734
Defined benefit plans		
ABS staff	16,444	15,903
Interviewers	437	373
Total defined benefit plans	16,881	16,276
Leave and other entitlements	35,428	33,000
Separation and redundancies	2,163	1,047
Other employee expenses	632	501
Total employee benefits	374,164	351,096

Accounting Policy

Liabilities for 'short-term employee benefits' (as defined in AASB 119 *Employee Benefits*) and termination benefits due within twelve months of the end of the reporting period are measured at their nominal amounts.

The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

Other long-term employee benefits are measured as net total of the present value of the defined benefit obligation at the end of the reporting period minus the fair value at the end of the reporting period of plan assets (if any) out of which the obligations are to be settled directly.

Leave

The liability for employee benefits includes provision for annual leave and long service leave. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees of the ABS is estimated to be less than the annual entitlement for sick leave.

The leave liabilities are calculated on the basis of employees' remuneration at the estimated salary rates that will be applied at the time the leave is taken, including the ABS' employer superannuation contribution rates and applicable on-costs, to the extent that the leave is likely to be taken during service rather than paid out on termination.

An independent actuarial valuation of employee benefit liabilities is conducted every three years. The liability for long service leave and annual leave has been determined by reference to the work of the Australian Government Actuary (AGA) for 30 June 2024. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Australian Bureau of Statistics Notes to the Financial Statements

Separation and Redundancy

Provision is made for separation and redundancy benefit payments. The ABS recognises a provision for termination when it has developed a detailed formal plan for the terminations and has informed those employees affected that it will carry out the terminations.

An employee who accepts an offer of a voluntary redundancy with a redundancy benefit and whose employment is terminated by the Australian Statistician under section 29 of *the Public Service Act 1999* on the grounds that the employee is excess to the requirements of the ABS, is entitled to payment of a redundancy benefit of an amount equal to two weeks' salary for each completed year of continuous service capped at 24 years, plus a pro rata payment for completed months of service, subject to any minimum amount the employee is entitled to under the National Employment Standards (NES). The amount of its obligation is \$1.871 million as at 30 June 2024 (2023: \$0.275 million) and the extent of funding is \$1.871 million as at 30 June 2024 (2023: \$0.275 million).

Superannuation

The ABS' staff are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS), the PSS accumulation plan (PSSap) or other superannuation funds held outside the Australian Government.

The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap is a defined contribution scheme.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported in the Department of Finance's administered schedules and notes.

The ABS makes employer contributions to the employees' defined benefit superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government, and accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June represents outstanding contributions.

**Australian Bureau of Statistics
Notes to the Financial Statements**

	2024	2023
	\$'000	\$'000
Note 1.1B: Suppliers		
Goods and services supplied or rendered		
Consultants	2,957	2,945
Contractors and contracts for services	33,801	18,827
IT services and communications	41,382	36,587
Printing and subscriptions	2,121	2,461
Building expenses (excluding lease payments)	6,359	7,508
Recruitment and employment related	1,363	1,008
Stationery and postage	1,130	1,503
Travel	10,569	11,601
Training	2,045	2,141
Advertising	396	438
Other	4,094	3,048
Total goods and services supplied or rendered	106,217	88,067
Goods supplied	4,448	5,498
Services rendered	101,769	82,569
Total goods and services supplied or rendered	106,217	88,067
Other suppliers		
Operating lease rentals ¹	49	92
Workers compensation expenses	1,201	1,517
Total other suppliers	1,250	1,609
Total suppliers	107,467	89,676

1. The above lease disclosures should be read in conjunction with the accompanying Note 1.2B.

Australian Bureau of Statistics
Notes to the Financial Statements

	2024	2023
	\$'000	\$'000
Note 1.1C: Finance Costs		
Interest on lease liabilities ¹	1,414	1,534
Unwinding of discount	38	30
Total finance costs	1,452	1,564

1. Interest on lease liabilities relates to the discharge of lease liabilities disclosed in Note 2.4. Lease payments under AASB 16 *Leases* is required to be split into interest and repayment. The interest on the lease liabilities is recognised as Finance Costs in this note and as Interest payments on lease liabilities in operating activities in the Cash Flow Statement. The repayment is recognised as a financing activity in the Cash Flow Statement.

Accounting Policy

All borrowing costs are expensed as incurred.

	2024	2023
	\$'000	\$'000
Note 1.1D: Write-Down and Impairment/ (Reversal of Impairment) of Other Assets		
Impairment/ (reversal of impairment) of intangibles	587	(47)
Impairment of property, plant and equipment	41	12
Total write-down and impairment/(reversal of impairment) of other assets	628	(35)

Australian Bureau of Statistics
Notes to the Financial Statements

1.2. Own-Source Revenue and Gains

	2024	2023
	\$'000	\$'000
Own-Source Revenue		
Note 1.2A: Revenue from Contracts with Customers		
Rendering of services	72,312	78,274
Total revenue from contracts with customers	72,312	78,274
Disaggregation of revenue from contracts with customers		
Major product/ service line:		
User funded surveys	49,910	58,323
Data subscriptions	3,628	2,326
Statistical consultancies	18,774	17,625
	72,312	78,274
Type of customer:		
Australian Government entities (related parties)	67,479	72,545
State and Territory Governments	1,856	2,708
Non-government entities	2,977	3,021
	72,312	78,274
Timing of transfer of goods and services:		
Over time	72,312	78,274
	72,312	78,274

Accounting Policy

Revenue from the rendering of services is recognised in accordance with AASB 15 *Revenue from Contracts with Customers* and AASB 1058 *Income of Not-for Profit Entities*.

The major streams of rendering of services revenue are associated with user funded surveys, consultancies and the provision of subscription services. The ABS applies the five-step revenue recognition model in determining the recognition of revenue. This is described below:

Step 1: Identify the contract with the customer

Step 2: Identify the performance obligations

Step 3: Determine the transaction price

Step 4: Allocate the transaction price to the performance obligations in the contract

Step 5: Recognise revenue when or as the ABS satisfies a performance obligation

The transaction price is the total amount of consideration to which the ABS expects to be entitled in exchange for transferring promised goods or services to a customer. The consideration promised in a contract with a customer may include fixed amounts, variable amounts, or both.

Australian Bureau of Statistics Notes to the Financial Statements

The ABS recognises revenue over time for user funded surveys where the ABS does not have an alternative use and it has an enforceable right to payment for work performed. The ABS uses an input method based on the costs expected to measure the revenue.

Where the contracts do not meet the requirement for recognition over time, they are recognised at a point in time. Consultancies and the provision of subscription services revenue are recognised over time as the customer simultaneously receives and consumes the benefits as they are provided.

Where a revenue stream does not meet the scope of AASB 15, the ABS has considered its treatment under AASB 1058. An example of revenue recognised under AASB 1058 is the resources received free of charge received by the ABS from the Australian National Audit Office providing Audit Services. The services are recognised as revenue at a point in time when services are delivered.

Receivables for goods and services, which have 30-day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

	2024	2023
	\$'000	\$'000
Note 1.2B: Rental Income		
Subleasing right-of-use assets	1,089	1,043
Total rental income	1,089	1,043

Operating Leases

The ABS subleases part of the Perth, Adelaide and Hobart offices to other Commonwealth entities. In this arrangement, the ABS recognises rental income and continues to bear all the risks and rewards of the underlying lease.

Maturity analysis of operating lease income receivables:

	2024	2023
	\$'000	\$'000
Within 1 year	529	1,087
One to two years	491	525
Two to three years	505	487
Three to four years	324	501
Four to five years	-	322
Total undiscounted lease payments receivable	1,849	2,922

Australian Bureau of Statistics Notes to the Financial Statements

	2024 \$'000	2023 \$'000
Note 1.2C: Other Revenue		
Resources received free of charge		
Remuneration of auditors ¹	120	120
Other entities ²	338	346
Other	240	412
Total other revenue	698	878

1. The ABS' auditor is the Australian National Audit Office who has engaged Deloitte Touche Tohmatsu to assist with the assignment. The ABS subscribed to Deloitte Access Economics for publications totalling \$1,272 excluding GST from 30 August 2023 to 30 August 2024 (2023: \$1,272).
2. The amount relates to the services received free of charge from the Australian Taxation Office for staff secondments and for providing data and advice.

Accounting Policy

Resources received free of charge

Resources received free of charge are recognised as revenue when, and only when, a fair value can be reliably determined and the services would have been purchased if they had not been donated. Use of those resources is recognised as an expense. Resources received free of charge are recorded as either revenue or gains depending on their nature.

Other revenue

Other revenue includes all miscellaneous revenue not elsewhere classified.

Australian Bureau of Statistics Notes to the Financial Statements

2. Financial Position

This section analyses the Australian Bureau of Statistics' assets used to generate its financial performance and operating liabilities incurred as a result.

Leasehold improvements and plant and equipment are carried at fair value in accordance with AASB 13 *Fair Value Measurement*. The remaining assets and liabilities disclosed in the statement of financial position do not apply the fair value hierarchy.

Employee related information is disclosed in the People and Relationships section.

2.1. Financial Assets

	2024	2023
	\$'000	\$'000
Note 2.1A: Trade and Other Receivables		
Appropriations receivable	51,377	59,207
Goods and services	13,761	7,927
GST receivable from the Australian Taxation Office	2,118	1,686
Other receivables	732	416
Total trade and other receivables (gross)	67,988	69,236
Less expected credit loss allowance	(28)	(28)
Total trade and other receivables (net)	67,960	69,208

Credit terms for goods and services were within 30 days (2023: 30 days).

All trade and other receivables are expected to be recovered in no more than 12 months.

Reconciliation of the Impairment Allowance Account:

Movements in relation to 2024		
	Goods and services	Total
	\$'000	\$'000
Opening balance	(28)	(28)
Amounts recovered and reversed	-	-
Increase recognised in net cost of services	-	-
Closing balance	(28)	(28)

Australian Bureau of Statistics Notes to the Financial Statements

Accounting Policy

Financial assets

Trade receivables, loans and other receivables that are held for the purpose of collecting the contractual cash flows where the cash flows are solely payments of principal and interest, that are not provided at below-market interest rates, are subsequently measured at amortised cost using the effective interest method adjusted for any loss allowance.

Appropriations receivable

Refer to Revenue from Government for accounting policy.

Impairment of financial assets

Trade and other receivables assets at amortised cost are assessed for impairment at the end of each reporting period. The simplified approach has been adopted in measuring the impairment loss allowance at an amount equal to lifetime expected credit loss.

Australian Bureau of Statistics Notes to the Financial Statements

2.2. Non-Financial Assets

Note 2.2A: Reconciliation of the Opening and Closing Balances of Property, Plant & Equipment and Intangibles

	Leasehold improvements \$'000	Buildings ¹ \$'000	Plant and equipment ¹ \$'000	Computer software ² \$'000	Total \$'000
As at 1 July 2023					
Gross book value	25,588	168,240	11,454	269,580	474,832
Work in progress	133	-	2,244	4,767	7,144
Accumulated depreciation, amortisation and impairment	(1,051)	(62,944)	(1,306)	(214,219)	(279,520)
Total as at 1 July 2023	24,640	105,296	12,392	60,128	202,456
Additions					
Purchased or internally developed	1,373	-	6,885	9,455	17,713
Revaluations and impairments recognised in other comprehensive income ³	1,369	-	(16)	-	1,363
(Write-down)/ reversal of impairment of assets recognised in net cost of services	-	-	(41)	(687)	(628)
Depreciation and amortisation	(4,664)	-	(5,531)	(15,744)	(25,939)
Depreciation on right-of-use assets	-	(17,001)	(13)	-	(17,014)
Total as at 30 June 2024	22,718	88,295	13,676	53,252	177,941
Total as at 30 June 2024 represented by					
Gross book value	22,391	166,498	14,035	255,169	458,093
Work in progress	1,147	-	536	5,151	6,834
Accumulated depreciation, amortisation and impairment	(820)	(78,203)	(895)	(207,068)	(286,986)
Total as at 30 June 2024	22,718	88,295	13,676	53,252	177,941
Carrying amount of right-of-use assets					
	-	88,295	39	-	88,334

1. Right-of-use assets under AASB116 Leases relating to office leases and motor vehicle leases are included in Buildings, and Plant and equipment, respectively.

2. Assets under work in progress are capitalised when available for use. For further detail, refer to the *Capital Work in Progress* section in the Accounting Policy.

3. Revaluations of Leasehold Improvements and Plant and equipment

A revaluation was conducted in accordance with the revaluation policy stated at the *Revaluations* section in the Accounting Policy. On 30 June 2024, an independent valuer conducted the revaluations. The fair values of assets were estimated using both the cost approach and the market approach. The valuation premise used to measure the fair value of an asset is established based on its highest and best use.

Australian Bureau of Statistics Notes to the Financial Statements

Contractual commitments for the acquisition of property, plant, equipment and intangible assets

Capital commitments relate to contracts for the acquisition of property, plant, equipment and intangible assets.

Commitments are GST exclusive where relevant.

	2024	2023
	\$'000	\$'000
Capital Commitments		
Leasehold improvements	530	-
Plant and equipment	3,848	1,301
Intangibles	7,470	1,930
Total commitments	11,848	3,231

Accounting Policy

Acquisition of Assets

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring.

Asset Recognition Threshold

Purchases of plant and equipment are recognised initially at cost in the statement of financial position. The table below summarises the asset recognition thresholds:

Asset Class	Unit Threshold ¹	Class Threshold
IT hardware ¹	\$1,000	\$10,000
Plant and equipment	\$1,000	\$10,000
Leasehold improvements	\$1,000	\$30,000

1. Laptops are excluded from the Unit Threshold.

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is particularly relevant to 'make good' provisions in property leases taken up by the ABS where there exists an obligation to restore the property to its original condition. These costs are included in the value of the ABS' leasehold improvements with a corresponding provision for the 'make good' recognised.

Lease Right-of-Use (ROU) Assets

Leased ROU assets are capitalised at the commencement date of the lease and comprise of the initial lease liability amount, initial direct costs incurred when entering into the lease less any lease incentives received. These assets are accounted for by Commonwealth lessees as separate asset classes to corresponding assets owned outright, but included in the same column as where the corresponding underlying assets would be presented if they were owned.

Following initial recognition, an impairment review is undertaken for any right of use lease asset that shows indicators of impairment and an impairment loss is recognised against any right of use lease asset that is impaired. Lease ROU assets continue to be measured at cost after initial recognition in the ABS' financial statements.

Australian Bureau of Statistics Notes to the Financial Statements

Revaluations

Following initial recognition at cost, property, plant and equipment (excluding ROU assets) are carried at fair value (or an amount not materially different from fair value) less subsequent accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets did not differ materially from the assets' fair values as at the reporting date. The regularity of independent valuations depends upon the volatility of movements in market values for the relevant assets. Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reversed a previous revaluation decrement of the same asset class that was previously recognised in the surplus/deficit. Revaluation decrements for a class of assets are recognised directly in the surplus/deficit except to the extent that they reversed a previous revaluation increment for that class. Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount. On 30 June 2024, an independent valuer conducted the revaluations.

Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the ABS using, in all cases, the straight-line method of depreciation. Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate. Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	2024	2023
Leasehold improvements	Lease term	Lease term
Property, plant and equipment	4-10 years*	4-10 years*

* Within this class, Artwork and Curios have a useful life between 10-100 years.

The depreciation rates for ROU assets are based on the commencement date to the earlier of the end of the useful life of the ROU asset or the end of the lease term.

Impairment

All assets were assessed for indications of impairment at 30 June 2024. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment loss recognised if the asset's recoverable amount is less than its carrying amount. The impairment result is reflected in the Statement of Comprehensive Income in accordance with AASB 136 *Impairment of Assets*.

The recoverable amount of an asset is the higher of its fair value less costs of disposal and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the ABS were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

Intangibles

The ABS' intangibles comprise purchased and internally developed software for internal use. These assets are carried at cost less accumulated amortisation and accumulated impairment losses. For an item of software to be recognised as an intangible asset it must meet both the definition and recognition criteria set out in AASB 138 *Intangibles*. To meet the definition of an intangible asset, the asset must be separately identifiable; be controlled by the entity; and will result in future economic benefits. Software assets were assessed for indications of impairment as at 30 June 2024. Refer to Note 1.1D: Write-Down and Impairment of Other Assets for further detail.

Australian Bureau of Statistics Notes to the Financial Statements

Internally Generated Software

The ABS builds and maintains a significant set of internally generated software (IGSW) assets. All software developed in-house are capitalised in accordance with the asset recognition threshold. The costing methodology capitalises direct salary and on costs for programmers. General administration and overhead costs relating to software development are not capitalised. The data capture systems in place to collect effort recording data for programmers are in line with the requirements of the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*.

Asset Recognition Threshold

Purchases of intangible assets are recognised initially at cost in the Statement of Financial Position, except for purchases costing less than the following thresholds, which are expensed in the year of acquisition. The recognition thresholds for intangible assets are summarised below:

Asset Class	Unit Threshold	Class Threshold
Purchased software	\$1,000	\$50,000
Internally generated software	N/A	\$300,000

Amortisation

Software is amortised on a straight-line basis over its anticipated useful life.

The ABS has long term commitments to survey and data collection programs. These are supported by software packages that are required to be maintained for the same time period as the data collection and analysis programs, to ensure consistency in approach and of data treatment.

The useful lives of the ABS' software are:

	2024	2023
Computer software (purchased)	5-15 years	5-15 years
Computer software (internally generated)	5-15 years	5-15 years

Capital Work in Progress

Capital work in progress represents two main asset types: office refurbishments, and software assets under development. Work in progress is disclosed in the leasehold improvements, property, plant and equipment, and computer software balances, respectively.

Software assets are capitalised when available for use. Where use of the asset commences after substantial completion of the development phase, but some improvements or enhancements to the system continue to be made, the date of substantial completion is treated as the date of completion and amortisation commences from that date.

Australian Bureau of Statistics
Notes to the Financial Statements

2.3. Payables

	2024	2023
	\$'000	\$'000
Note 2.3A: Suppliers		
Trade creditors and accruals	13,034	8,837
Total suppliers payables	13,034	8,837

Settlement is usually made within 20 days (2023: 20 days).

Accounting Policy

Suppliers and Other Payables

Suppliers and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced). Supplier and payables are derecognised upon payment.

Note 2.3B: Other Payables

Salaries and wages	9,166	8,863
Superannuation	1,493	1,431
Separations and redundancies	1,871	275
Unearned revenue	33,399	32,434
Other	416	444
Total other payables	46,345	43,447

Accounting Policy

Salaries and wages, Superannuation, Separations and redundancies

Refer to Note 1.1A: Employee Benefits for detail.

Unearned revenue

Unearned revenue is for the provision of statistical consultancies and statistical surveys where moneys are received in advance of performance obligations in the agreement being satisfied. Refer to Note 1.2A: Revenue from Contracts with Customers for detail.

**Australian Bureau of Statistics
Notes to the Financial Statements**

2.4. Leases

	2024	2023
	\$'000	\$'000
Note 2.4: Leases		
Lease liabilities	99,187	115,416
Total leases	99,187	115,416

Total cash outflow for leases for the year ended 30 June 2024 was \$17.643 million (2023: \$17.171 million).

Maturity analysis - contractual undiscounted cash flows

Within 1 year	15,395	17,585
Between 1 to 5 years	43,871	50,791
More than 5 years	47,587	56,063
Total leases	106,853	124,439

The ABS in its capacity as lessee has office space and fleet motor vehicles.

The above lease disclosures should be read in conjunction with the accompanying notes 1.1C and 2.2A.

Accounting Policy

For all new contracts entered into, the ABS considers whether the contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration.'

Once it has been determined that a contract is, or contains a lease, the lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease, if that rate is readily determinable, or the ABS' incremental borrowing rate.

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification to the lease. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset or profit and loss depending on the nature of the reassessment or modification.

2.5. Provisions

Note 2.5A: Other Provisions

	Make good provision
	\$'000
As at 1 July 2023	1,167
Unwinding of discount or change in discount rate	38
Revaluation	83
Total as at 30 June 2024	1,288

Australian Bureau of Statistics Notes to the Financial Statements

Accounting Judgements and Estimates

Make good provision

The ABS currently holds nine leases for office space around Australia. Two lease agreements include make good clauses.

Provision for make good liability is made where it is probable that an outflow of resources will be required to settle the obligation and the amount can be reliably determined. The provision represents the estimated costs of making good leasehold premises in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

3. Funding

This section identifies the Australian Bureau of Statistics' funding structure.

3.1. Appropriations

Note 3.1A: Annual Appropriations ('Recoverable GST exclusive')

Annual Appropriations for 2024

	Annual Appropriation \$'000	Adjustments to appropriation ² \$'000	Total appropriation \$'000	Appropriation applied (current and prior years) \$'000	Variance ³ \$'000
Departmental					
Ordinary annual services ¹	418,792	72,172	490,964	493,799	(2,835)
Capital Budget	9,274	-	9,274	10,330	(1,056)
Other services					
Equity Injections ¹	7,732	-	7,732	6,527	1,205
Total departmental	435,798	72,172	507,970	510,656	(2,686)

1. In 2023-24, \$2.183 million was quarantined from Appropriation Act (No. 1) under section 51 of the PGPA Act due to a reclassification from operating to capital and reappropriated to the Equity injection through Appropriation Act (No. 4) 2023-24.
2. Adjustments to appropriation represent the PGPA Act section 74 receipts.
3. The variances represent prior year appropriations applied in the current year.

Annual Appropriations for 2023

	Annual Appropriation \$'000	Adjustments to appropriation ² \$'000	Total appropriation \$'000	Appropriation applied (current and prior years) \$'000	Variance ⁴ \$'000
Departmental					
Ordinary annual services	368,608	65,967	434,575	472,285	(37,710)
Capital Budget ¹	12,466	-	12,466	8,064	4,402
Other services					
Equity Injections ³	3,518	-	3,518	6,489	(2,971)
Total departmental	384,592	65,967	450,559	486,838	(36,279)

1. Departmental Capital Budgets are appropriated through Appropriation Acts (No. 1, 3 and 5). They form part of the ordinary annual services and are not separately identified in the Appropriation Acts. In 2022-23, \$11.983 million was quarantined under section 51 of the PGPA Act due to a reclassification from capital to operating and reappropriated to the Ordinary annual services through Appropriation Acts (No. 1 and 3) 2022-23.
2. Adjustments to appropriation represent the PGPA Act section 74 receipts.
3. In 2022-23, \$1.274 million was quarantined under section 51 of the PGPA Act due to a reclassification from capital to operating and reappropriated to the Ordinary annual services through Appropriation Act (No. 1) 2022-23.
4. The variances represent prior year appropriations applied in the current year.

Australian Bureau of Statistics
Notes to the Financial Statements

Note 3.1B: Unspent Annual Appropriations ('Recoverable GST exclusive')

	2024	2023
	<u>\$'000</u>	<u>\$'000</u>
Departmental		
Appropriation Act (No. 1) 2021-2022	-	1,335
Appropriation Act (No. 1) 2021-2022 - Capital Budget (DCB) - Non Operating	-	7,367
Supply Act (No. 1) 2022-2023 - Capital Budget (DCB) - Non Operating	-	5,194
Supply Act (No. 2) 2022-23 - Non Operating - Equity Injection	-	1,274
Supply Act (No. 3) 2022-23	-	19,627
Supply Act (No. 3) 2022-23 Capital Budget (DCB) - Non Operating	483	7,272
Appropriation Act (No. 1) 2022-23	-	23,606
Appropriation Act (No. 3) 2022-23	-	6,789
Appropriation Act (No. 1) 2023-24 ¹	40,493	-
Appropriation Act (No. 1) 2023-2024 - Capital Budget (DCB) - Non Operating	6,311	-
Appropriation Act (No. 3) 2023-24	2,766	-
Appropriation Act (No. 4) 2023-24 - Non Operating - Equity Injection ¹	1,205	-
Appropriation Act (No. 5) 2023-24	2,302	-
Cash at bank	<u>7,732</u>	<u>4,773</u>
Total departmental	<u>61,292</u>	<u>77,237</u>

1. In 2023-24, \$2.183 million was quarantined from Appropriation Act (No. 1) under section 51 of the PGPA Act due to a reclassification from operating to capital and reappropriated to the Equity injection through Appropriation Act (No. 4) 2023-24.

3.2. Net Cash Appropriation Arrangements

Note 3.2A: Net Cash Appropriation Arrangements

	2024	2023
	<u>\$'000</u>	<u>\$'000</u>
Total comprehensive loss - as per the Statement of Comprehensive Income	<u>(34,686)</u>	<u>(37,619)</u>
<i>Plus: depreciation/ amortisation of assets funded through appropriations (departmental capital budget funding and/ or equity injections)¹</i>	25,939	27,381
<i>Plus: depreciation of right-of-use assets²</i>	17,014	17,203
<i>Less: lease principal repayments²</i>	<u>(16,229)</u>	<u>(15,637)</u>
Net Cash Operating Surplus/ (Deficit)	<u>(7,962)</u>	<u>(8,672)</u>

1. From 2010-11, the Government introduced net cash appropriation arrangements where revenue appropriations for depreciation/amortisation expenses of non-corporate Commonwealth entities and selected corporate Commonwealth entities were replaced with a separate capital budget provided through equity appropriations. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.
2. The inclusion of depreciation/ amortisation expenses related to ROU leased assets and the lease liability principal repayment amount reflects the cash impact on implementation of AASB 16 *Leases*, which does not directly reflect a change in appropriation arrangements.

4. People and Relationships

This section describes a range of employment and post-employment benefits provided to our people and our relationships with other key people.

4.1. Key Management Personnel Remuneration

Key management personnel (KMP) are those persons having authority and responsibility for planning, directing and controlling the activities of the ABS, directly or indirectly.

In 2023-24, the total number of KMP was five (2023: six), consisting of the Australian Statistician and four Deputy Australian Statisticians¹. There were no officers acting at a higher duty in a KMP position for a continuous period of 12 weeks or more. Seven officers (2023: six officers) were identified as acting at a higher duty in a KMP position for less than 12 weeks. It was confirmed that in the duration of their acting arrangements, they had not undertaken any significant decision making that would qualify them for inclusion as KMP for the purposes of this disclosure.

	2024	2023
	\$'000	\$'000
Short-term employee benefits		
Base Salary	1,831	1,771
Other benefits and allowances ²	19	16
Total Short-term employee benefits	1,850	1,787
Post-employment benefits - Superannuation	311	295
Other long-term benefits - Long Service Leave	83	100
Total key management remuneration expenses³	2,244	2,182

1. The ABS has three positions for the Deputy Australian Statistician (DAS). During the 2023-24 financial year, one DAS retired on 31 May 2024 and a new DAS commenced on 17 June 2024.
2. Other benefits and allowances include car parking and related fringe benefits tax, and other allowances.
3. The Portfolio Minister and Cabinet Ministers are KMP of the ABS, however their remuneration and benefits are not paid by the ABS, and are disclosed in the Australian Government's Consolidated Financial Statements.

4.2. Related Party Disclosures

AASB 124 *Related Party Disclosures* requires the ABS to disclose transactions with its related parties. Where a KMP has an association with an entity where a conflict has the potential to arise, in addition to the duty to disclose that association, the KMP absents him/ herself from both the discussion and the decision-making process.

Related party relationships

The parent entity to the ABS is the Australian Government. The ABS is an Australian Government controlled entity. Related parties of the ABS are:

- KMP as outlined in 4.1.;
- Close family members of KMP; and
- Organisations controlled by KMP and their close family members.

Related parties to the ABS also include the Portfolio Minister, Cabinet Ministers and other Australian Government entities.

Transactions with related parties

Given the breadth of Government activities, related parties may transact with the government sector in the same capacity as ordinary citizens. Such transactions include the payment or refund of taxes, receipt of a Medicare rebate or higher education loans. These transactions are not disclosed in this note.

There were no transactions, procurements, loans, grants, guarantees or debts forgiven to any KMP or their close family members or organisation controlled by these KMP and/or by their close family members. Transactions with KMP related entities that occur in the normal course of the ABS' operations are incidental and conducted on normal terms and conditions no more favourable than similar transactions with other employees or customers. Any vendor relationships with such entities are at arm's length and comply with the ABS' procurement policy.

5. Managing Uncertainties

This section analyses how the Australian Bureau of Statistics manages the financial risks within its operating environment.

5.1. Contingent Assets and Liabilities

The ABS did not have any contingent assets or liabilities at 30 June 2024 for departmental and administered (2023: Nil).

5.2. Financial Instruments

	2024	2023
	\$'000	\$'000
Note 5.2A: Categories of Financial Instruments		
Financial assets at amortised cost		
Cash and cash equivalents	7,732	4,773
Trade and other receivables	14,465	8,315
Total financial assets at amortised cost	22,197	13,088
Total financial assets	22,197	13,088
Financial Liabilities		
Financial liabilities measured at amortised cost		
Trade creditors and accruals	13,034	8,837
Total financial liabilities measured at amortised cost	13,034	8,837
Total financial liabilities	13,034	8,837
Note 5.2B: Net Losses on Financial Assets		
Financial assets at amortised cost		
Impairment	-	29
Net gains on financial assets at amortised cost	-	29

Australian Bureau of Statistics

Notes to the Financial Statements

Accounting Policy

Financial Assets

In accordance with AASB 9 *Financial Instruments*, the ABS classifies its financial assets in the following categories:

- a) financial assets at fair value through profit or loss;
- b) financial assets at fair value through other comprehensive income; and
- c) financial assets measured at amortised cost.

The classification depends on both the ABS' business model for managing the financial assets and contractual cash flow characteristics at the time of initial recognition. Financial assets are recognised when the entity becomes a party to the contract and, as a consequence, has a legal right to receive or a legal obligation to pay cash and derecognised when the contractual rights to the cash flows from the financial asset expire or are transferred upon trade date.

The ABS classifies and recognises its financial assets, and financial liabilities at amortised cost.

Financial Assets at Amortised Cost

Financial assets included in this category need to meet two criteria:

1. the financial asset is held in order to collect the contractual cash flows; and
2. the cash flows are solely payments of principal and interest (SPPI) on the principal outstanding amount.

Amortised cost is determined using the effective interest method.

Effective Interest Method

Income is recognised on an effective interest rate basis for financial assets that are recognised at amortised cost.

Impairment of Financial Assets

Financial assets are assessed for impairment at the end of each reporting period based on Expected Credit Losses, using the general approach which measures the loss allowance based on an amount equal to lifetime expected credit losses where risk has significantly increased, or an amount equal to 12-month expected credit losses if risk has not increased.

The simplified approach for trade, contract and lease receivables is used. This approach always measures the loss allowance as the amount equal to the lifetime expected credit losses.

A write-off constitutes a derecognition event where the write-off directly reduces the gross carrying amount of the financial asset.

Financial Liabilities

Financial liabilities are classified as either financial liabilities at 'fair value through profit or loss' or other financial liabilities.

Financial liabilities are recognised and derecognised upon 'trade date.'

Financial Liabilities at Amortised Cost

Financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. These liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective interest basis.

Supplier and other payables are recognised at amortised cost. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

All payables are expected to be settled within 12 months except where indicated.

Australian Bureau of Statistics
Notes to the Financial Statements

6. Other Information

6.1. Current/non-current distinction for assets and liabilities

	2024	2023
	\$'000	\$'000
Note 6.1A: Current/non-current distinction for assets and liabilities		
Assets expected to be recovered in:		
No more than 12 months		
Cash and cash equivalents	7,732	4,773
Trade and other receivables	67,960	69,208
Prepayments	17,013	16,225
Total no more than 12 months¹	92,705	90,206
More than 12 months		
Leasehold improvements	22,718	24,640
Buildings	88,295	105,296
Plant and equipment	13,676	12,392
Intangibles	53,252	60,128
Prepayments	3,144	3,351
Total more than 12 months	181,085	205,807
Total assets	273,790	296,013
Liabilities expected to be settled in:		
No more than 12 months		
Suppliers	13,034	8,837
Other payables	41,515	43,447
Leases	14,156	16,172
Employee leave	30,719	29,067
Total no more than 12 months¹	99,424	97,523
More than 12 months		
Other payables	4,830	-
Leases	85,031	99,244
Employee leave	78,617	75,799
Other	1,288	1,167
Total more than 12 months	169,766	176,210
Total liabilities	269,190	273,733

1. The negative net current asset position primarily relates to the leases liabilities which are appropriated in 2024-25.





SECTION THREE

MANAGEMENT AND ACCOUNTABILITY



Chapter 6

Corporate governance

Introduction

The ABS' corporate governance structures are designed to promote the achievement of our purpose, ensure the appropriate use and management of public resources, our risk management systems and the agency's financial sustainability.

As the Accountable Authority for the ABS, the Australian Statistician is required to establish and maintain an appropriate system of risk oversight and management for the agency. This includes a system of internal controls which support ABS staff to undertake their responsibilities in a way that meets community expectations of public accountability, probity and transparency.

The ABS' corporate governance arrangements oversee planning and delivery of our activities. These arrangements support transparency, accountability, decision making and integrity across the agency. Committees with external members are an important means of receiving feedback from the user community and stakeholders on current and planned activities in the ABS.

Figure 6.1 provides an overview of the ABS enterprise committee structure as at 30 June 2024. More detail is provided in Table 6.1.

Figure 6.1 ABS enterprise committee structure, as at 30 June 2024

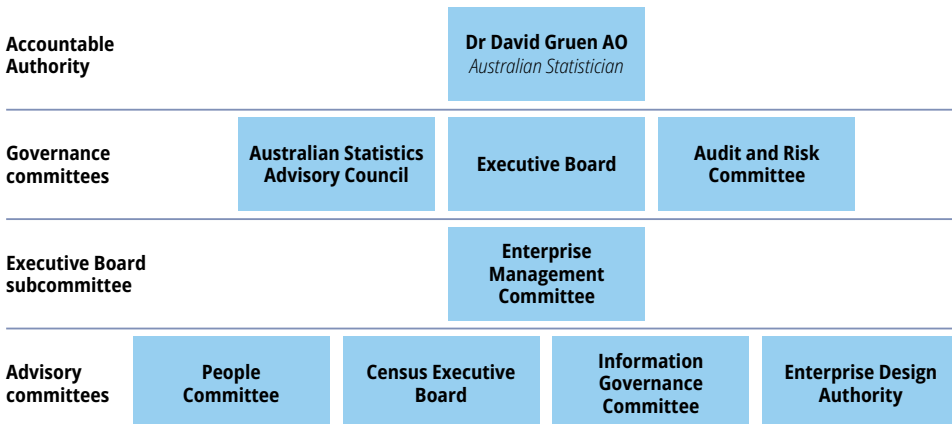


Table 6.1 ABS' enterprise committees, as at 30 June 2024

Governance committees
Australian Statistics Advisory Council
Established under the <i>Australian Bureau of Statistics Act 1975</i> , the Australian Statistics Advisory Council (ASAC) is the key advisory body to the ABS and its responsible Minister. The ASAC advises on maintaining and enhancing the quality of official statistics and provides input to the directions and priorities of the ABS work program. The ASAC reports to the Parliament annually.
Executive Board
The Australian Statistician and Deputy Australian Statisticians form the Executive Board. Chaired by the Australian Statistician, it provides leadership and strategic oversight of the ABS. The Board provides advice to the Australian Statistician as the authorised decision maker under the <i>Public Governance, Performance and Accountability Act 2013</i> to determine direction, policy, priorities and the effective, economical and ethical operations of the ABS.
Audit and Risk Committee
The ABS Audit and Risk Committee provides independent assurance and advice to the Australian Statistician. The Committee advises on the appropriateness of the ABS' financial and performance reporting responsibilities, risk oversight and management and system of internal controls, including those applied to ensure legislative compliance and the execution of the functions of the ABS.
Executive Board subcommittee
Enterprise Management Committee
The Enterprise Management Committee (EMC) is a subcommittee to the Executive Board. The EMC supports the Executive Board with the management, coordination and planning of allocated resources and risk management. It is also responsible for the delivery and management of enterprise projects and new policy proposals.
Advisory committees
People Committee
The People Committee ensures cross-group engagement and advises the Executive Board on people-related strategies, supporting diversity and inclusion. The People Committee is responsible for maintaining a safe, effective and engaged workforce with the capacity and culture needed to fulfill the ABS' purpose. Additionally, the Committee oversees work health and safety, receiving regular reports from internal consultation forums.
Census Executive Board
The Census Executive Board oversees the strategic direction and achievement of the 2026 Census Program objectives. The Census Executive Board oversees the planning, development, operation and delivery of the 2026 Census Program.
Information Governance Committee
The Information Governance Committee (IGC) advises and supports on ABS-wide strategic issues related to information management, ensuring effective governance and accountability. The IGC serves as an advisory body to the EMC.
Enterprise Design Authority
The Enterprise Design Authority is an advisory body responsible for endorsing new solutions and designs. The Enterprise Design Authority incorporates key design directions, preferences and requirements established by the Executive Board's endorsed business and enabling strategies.

Audit and Risk Committee

The Audit and Risk Committee provides independent advice to the Australian Statistician on the appropriateness of ABS' financial and performance reporting, system of risk oversight and management and system of internal controls.

The Committee's functions are documented in the Audit and Risk Committee Charter, which is reviewed at least annually by the Committee, with changes endorsed by the Australian Statistician. The current and previous versions of the Charter are available on the ABS website.²⁶

There were 3 Committee members (including the Chair) during the reporting period. Membership details, including the experience and expertise of each member, are provided in Table 6.2.



Audit and Risk Committee, 2023–24

From left: Will Laurie,
Jennifer Clark and
Don Cross

²⁶ <https://www.abs.gov.au/about/legislation-and-policy/audit-and-risk-committee/ABS%20Audit%20and%20Risk%20Committee%20Charter%202024-25%20%28final%29.pdf>
<https://www.abs.gov.au/about/legislation-and-policy/audit-and-risk-committee>

Table 6.2 Audit and Risk Committee membership, 2023–24

Member name	Qualifications, knowledge, skills and experience	Number of meetings attended / total number of meetings	Total annual remuneration (GST inclusive)
<p>Jennifer Clark (Chair)</p>	<p>Background</p> <ul style="list-style-type: none"> Experienced board member, committee chair and adviser. Extensive executive career in corporate finance and investment banking. <p>Experience</p> <ul style="list-style-type: none"> Adviser to the Australian Government in the transport and defence sectors. Broad range of board and committee roles in fields such as financial services, maritime and defence. Held committee roles in over 20 audit, risk and finance committees in the Australian Government and private sectors over the past 30 years. Currently chair, deputy chair, or independent member of committees in a number of Australian Government entities. <p>Specialised knowledge</p> <ul style="list-style-type: none"> Business, finance, governance, performance reporting, audit, risk management and project management. <p>Membership</p> <ul style="list-style-type: none"> Fellow of the Australian Institute of Company Directors since 1993. 	6/6	\$38,115
<p>Will Laurie</p>	<p>Background</p> <ul style="list-style-type: none"> Senior executive leadership roles in professional accounting and audit entities, such as PriceWaterhouseCoopers and Boyce Chartered Accountants. Chairman of birdsnest (on-line retailer) and Tarahawk Pty Ltd (property management). <p>Experience</p> <ul style="list-style-type: none"> Over 20 years' experience as chair or an external member of audit and risk committees for Australian Government and Australian Capital Territory entities. <p>Specialised knowledge</p> <ul style="list-style-type: none"> Expertise in Australian Government financial and performance management, measurement, analysis and reporting. 	6/6	\$21,120
<p>Don Cross</p>	<p>Background</p> <ul style="list-style-type: none"> Financial statements audit, internal audit, management assurance, performance and program management. <p>Experience</p> <ul style="list-style-type: none"> Chair or member of audit and risk committees for Federal Government departments and Corporate Commonwealth Entities delivering policy, regulatory and service delivery function. <p>Specialised knowledge</p> <ul style="list-style-type: none"> Social and economic policy, accounting, assurance, financial management, risk management, program management and evaluation. <p>Membership</p> <ul style="list-style-type: none"> Fellow of the Australian Institute of Chartered Accountants in Australia and New Zealand. Certified Practising Accountant. 	6/6	\$21,120

Australian Statistics Advisory Council

The Australian Statistics Advisory Council (ASAC) is established under the *Australian Bureau of Statistics Act 1975* (the Act).²⁷ As set out in the Act (subsection 18(1)), the role of ASAC in 2023–24 was to provide independent advice to the Minister responsible for the ABS and the Australian Statistician on:

1. the improvement, extension and coordination of statistical services provided for public purposes in Australia
2. annual and longer-term priorities and programs of work that should be adopted in relation to major aspects of the provision of those statistical services
3. any other matters relating generally to those statistical services.

The Chairperson of ASAC is Professor Emeritus Ian Harper AO, a member of the Reserve Bank of Australia Board. The ASAC reports annually to the Parliament. Further information on the ASAC and its activities can be found on the ABS website.²⁸



Professor Emeritus Ian Harper AO
ASAC Chairperson

Fraud prevention and control

The ABS Fraud Control Plan is reviewed and updated at least biennially. It describes key fraud risks to the ABS and the measures in place to prevent, detect and respond to fraud, including review of fraud risk exposure when there is a substantial change in the ABS operating environment or to internal functions or practices.

A comprehensive independent fraud risk assessment was conducted between February and April 2022. The Fraud Control Plan was updated following this assessment to ensure it appropriately reflects countermeasures for the key fraud risks assessed. A review and update of these controls began in May 2024, aligning with the new *Commonwealth Fraud and Corruption Control Framework 2024*, which took effect from 1 July 2024.²⁹

Raising fraud awareness continues to be a key part of the ABS' commitment to fraud control. The ABS:

- regularly reminds staff to protect public resources, personal information and market sensitive information
- requires new staff to complete ABS' fraud awareness eLearning
- promotes the importance of fraud detection, prevention and countermeasures during the International Fraud Awareness Week in November each year

²⁷ <https://www.legislation.gov.au/C2004A00282/latest/text>

²⁸ <https://www.abs.gov.au/about/legislation-and-policy/australian-statistics-advisory-council>

²⁹ <https://www.counterfraud.gov.au/library/framework-2024>

- provides guidance materials to staff and managers to help them identify fraud and report suspected instances of fraud through appropriate channels.

Fraud control and incidents of potential fraud were reported to the Audit and Risk Committee throughout 2023–24.

Compliance with finance law

In 2023–24, the ABS did not identify or report any matters of significant or systemic non-compliance with the finance law to the Finance Minister under paragraph 19(1)(e) of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).³⁰

Internal audit arrangements

Internal audits at the ABS provide independent advice and assurance to the Australian Statistician. They assess the effectiveness of ABS' governance, risk management, compliance and performance arrangements, including financial and operational controls.

The internal audit program supports ABS' purpose and priorities, encourages continuous improvement and is guided by an annual audit plan. Internal audit topics are identified through consultation with senior management and the Audit and Risk Committee and consider the strategic and operational risk profile of the ABS. Recommendations arising from internal audits are tracked and reported to the Audit and Risk Committee at 3 of its regular meetings each year, to ensure that identified risks are addressed and agreed mitigations are implemented.

During 2023–24, the ABS' internal audit provider undertook audits on the:

- revenue from contracts with customers
- acquisition of data from alternate sources
- review of statistical quality gates
- review of handling of personal identifiers
- annual review of compliance with trading restrictions policy
- management of Census contracts.

Risk management

In 2023–24, the ABS implemented a new risk management policy, in compliance with the updated *Commonwealth Risk Management Policy*, which came into effect on 1 January 2023.³¹ The ABS' risk management policy and framework provide the basis for continued improvement and embedding of our risk management processes. Our governance arrangements for risk reporting through the Enterprise Management Committee, the independent Audit and Risk Committee and the Executive Board provide the Australian Statistician with assurance that risk is being appropriately engaged with and managed. The ABS continues to embed our risk management framework and strengthen our maturity and culture.

³⁰ <https://www.legislation.gov.au/C2013A00123/latest/text>

³¹ <https://www.finance.gov.au/government/comcover/risk-services/management/commonwealth-risk-management-policy>

Ethical standards

As Australia's national statistical agency, the ABS demonstrates leadership, trustworthiness and acts with integrity in all its endeavours. We operate transparently, adhering to ethical standards and ensuring data privacy. The ABS expects the highest standard of behaviour and ethical conduct from our staff. We have policies and procedures in place, that align with the Australian Public Service Code of Conduct and Values, to ensure ethical standards are upheld in accordance with the *Public Service Act 1999*.³²

In 2023–24, the ABS took important steps to enhance integrity, including completing an integrity maturity self-assessment, establishing an integrity team and defining integrity metrics. These metrics are monitored quarterly to measure the ABS' integrity performance.

Information Publication Scheme

The ABS is subject to the *Freedom of Information Act 1982* (FOI Act) and is required to publish information as part of the Information Publication Scheme (IPS) outlined in Part II of the FOI Act.³³ The ABS must display a plan on its website showing what information it publishes in accordance with the IPS requirements. The ABS IPS Agency Plan is available on the ABS website.³⁴

External scrutiny

Privacy Impact Assessments

In 2023–24, the ABS published 4 Privacy Impact Assessments (PIAs), of which 3 were conducted by independent consultants:

- The 2026 Census of Population and Housing Phase 1 PIA was independently conducted by Information Integrity Solutions. The PIA recognised the ABS' robust internal privacy governance arrangements meet ABS' obligations under the *Privacy Act 1988* and the *Australian Government Agencies Privacy Code 2018*.³⁵ The ABS agreed to all recommendations from the PIA.
- The Expanded Health Data Linkage to the Person Level Integrated Data Asset (PLIDA) PIA was independently conducted by Maddocks. The PIA recognised the strong protections and measures in place for PLIDA, which mean that privacy impacts are carefully assessed by the ABS. The PLIDA Board and the ABS agreed to all recommendations from the PIA.
- The National Disability Data Asset (NDDA) and Australian National Data Integration Infrastructure (ANDII) PIA was independently conducted by Maddocks. The PIA summary acknowledged the governance arrangements for the NDDA and ANDII are strong and detailed with a focus on privacy by design to manage the data and privacy risks of the project. The ABS and its Commonwealth partners, the Department of Social Services and the Australian Institute of Health and Welfare, agreed to all recommendations from the PIA.

The PIAs and responses are available on the ABS website.³⁶

³² <https://www.legislation.gov.au/C2004A00538/latest/text>

³³ <https://www.legislation.gov.au/C2004A02562/latest/text>

³⁴ <https://www.abs.gov.au/about/legislation-and-policy/freedom-information/information-publication-scheme-agency-plan>

³⁵ <https://www.legislation.gov.au/C2004A03712/latest/text>
<https://www.oaic.gov.au/privacy/privacy-guidance-for-organisations-and-government-agencies/government-agencies/australian-government-agencies-privacy-code>

³⁶ <https://www.abs.gov.au/about/legislation-and-policy/privacy/privacy-impact-assessments>

Australian National Audit Office performance audits

There were no Australian National Audit Office (ANAO) audits of the ABS in 2023–24. The ABS monitored ANAO reviews of other Australian Government entities and considered relevant lessons learned to ensure the ABS controls environment reflected better practice where practicable.

Other reviews and reports

There were no other external reviews of the ABS completed in 2023–24 that had a significant effect on the operations of the entity. There were no adverse comments or findings relating to the ABS from the Auditor-General, a Parliamentary Committee, the Commonwealth Ombudsman, or courts or tribunals. In addition, no individual or administrative review decisions by the Office of the Australian Information Commissioner were of significance to the ABS during 2023–24.

There was one review commissioned by the Australian Statistician regarding ABS processes for producing enrolment projections.

In January 2024, the ABS confirmed an error in the electoral enrolment projections it supplied to the Australian Electoral Commission (AEC) for use in the Victorian and Western Australian electoral redistribution processes. The ABS located the source of the error and supplied the AEC with corrected enrolment projections data. The Australian Statistician commissioned an independent review of the ABS processes for producing enrolment projections, which was published on 8 April 2024.³⁷ The ABS has accepted all recommendations in the review.

Purchasing

The ABS approach to procuring goods and services is consistent with the principles of the Commonwealth Procurement Framework, including the Commonwealth Procurement Rules.³⁸ These rules are applied across all procurement activities through the Accountable Authority Instructions, supporting operational guidelines and procurement frameworks.

Information on significant procurements expected to be undertaken via an open approach to market is advertised in an annual procurement plan, available from the AusTender website.³⁹ This plan is reviewed and updated throughout the year.

Annual reports contain information about actual expenditure on contracts for consultancies and non-consultancy contracts, while information on contract values is available on the AusTender website.

Initiatives to support small business

The ABS supports small business participation in the Australian Government procurement market. Small and Medium Enterprises (SMEs) and small enterprise participation statistics are available on the Department of Finance website.⁴⁰

37 <https://www.abs.gov.au/media-centre/media-statements/statistical-review-process-providing-regional-enrolment-projections-electoral-redistribution-purposes>

38 <https://www.finance.gov.au/government/procurement/commonwealth-procurement-rules>

39 <https://www.tenders.gov.au>

40 <https://www.finance.gov.au/government/procurement/statistics-australian-government-procurement-contracts>

ABS procurement practices support SMEs by adopting whole-of-government solutions to simplify interactions. This includes complying with the Commonwealth Procurement Framework, using the Commonwealth Contracting Suite for low-risk procurements valued under \$200,000 and using credit cards for procurements under \$10,000.⁴¹

The ABS recognises the importance of ensuring that small businesses are paid on time. The Pay On-Time Survey Performance Reports of Australian Government are available on the Treasury website.⁴²

Consultancy contracts

The ABS engages consultants when it requires specialist expertise or when independent research, review, or assessment is required. Decisions to engage consultants during 2023–24 were made in accordance with the PGPA Act and related regulations, including the Commonwealth Procurement Rules and relevant internal policy.⁴³

During 2023–24, 20 new reportable consultancy contracts were entered into involving total actual expenditure of \$636,339. In addition, 13 ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$655,171 (see Tables 6.3 and 6.4).

Table 6.3 Expenditure on reportable consultancy contracts, 2023–24

	Number	Expenditure \$'000 (GST inc.)
New contracts entered into during the reporting period	20	636
Ongoing contracts entered into during a previous reporting period	13	655
Total	33	1,291

Table 6.4 Organisations receiving a share of reportable consultancy contracts, 2023–24 ^{(a) (b)}

Name of organisation	Organisation ABN	Expenditure \$'000 (GST inc.)
ORIMA Research Pty Ltd	77 076 347 914	253
BDO Services Pty Ltd	45 134 242 434	141
KPMG	51 194 660 183	62
WingArc Australia	98 006 559 191	43
Group 10 Consulting Pty Ltd	36 163 479 883	42

(a) Organisations that received the 5 largest shares.

(b) Based on total expenditure by organisation, not expenditure by contract.

Non-consultancy contracts

During 2023–24, 191 new reportable non-consultancy contracts were entered into, involving total actual expenditure of \$29,805,274. In addition, 236 ongoing reportable non-consultancy contracts were active during the period, involving total actual expenditure of \$65,924,390 (see Tables 6.5 and 6.6).

⁴¹ <https://www.finance.gov.au/government/procurement/commonwealth-contracting-suite-frequently-asked-questions-faqs>

⁴² <https://treasury.gov.au/small-business/pay-time-survey-performance-reports>

⁴³ <https://www.legislation.gov.au/Details/C2017C00269>

Table 6.5 Expenditure on reportable non-consultancy contracts, 2023–24

	Number	Expenditure \$'000 (GST inc.)
New contracts entered into during the reporting period	191	29,805
Ongoing contracts entered into during a previous reporting period	236	65,924
Total	427	95,729

Table 6.6 Organisations receiving a share of reportable non-consultancy contracts, 2023–24^{(a) (b)}

Name of organisation	Organisation ABN	Expenditure \$'000 (GST inc.)
Slalom Australia Pty Ltd	71 635 861 004	4,650
Accenture Australia Pty Ltd	49 096 776 895	3,025
WYWM Pty Ltd	70 615 621 577	1,781
Chalfont Consulting Pty Ltd	79 648 842 111	1,256
Amazon Web Services Australia Pty Ltd	63 605 345 891	1,245

(a) Organisations that received the 5 largest shares.

(b) Based on total expenditure by organisation, not expenditure by contract.

Exempt contracts

During 2023–24, the ABS did not exempt any contracts or standing offers from publication on AusTender on the basis that they would disclose exempt information under the FOI Act.

Asset management

The ABS asset management policies are set out in the Accountable Authority Instructions and supporting financial management procedures. They are in accordance with relevant accounting standards and other legislative requirements. Further details on the ABS' asset policies are contained in note 2.2 of the Financial Statements (Chapter 5).

An asset register is maintained and an annual stocktake conducted to ensure the completeness of information recorded in the register. A capital management plan details the strategic asset requirements and funding sources for ongoing asset management and replacement.

Advertising and market research

Under section 311A of the *Commonwealth Electoral Act 1918*, the ABS is required to disclose payments over \$16,300 (GST inclusive) for advertising and market research in the annual report.⁴⁴

During 2023–24, the ABS total expenditure for advertising and market research over the reporting threshold was \$701,343 (GST inclusive) (Table 6.7). The majority was expended on media monitoring services and preparation for the 2026 Census.

Further information on these advertising campaigns is available on the ABS website and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website.⁴⁵

Table 6.7 Advertising and market research payments over \$16,300, 2023–24

Organisation	Purpose	Expenditure \$' (GST inc.)
Market research organisations		
ORIMA Research Pty Ltd	Audience Segmentation Research for the 2026 Census	252,770
Advertising (campaign and non-campaign advertising)		
Universal McCann	ANZSCO Review Consultation – Social Media Communication	37,678
Universal McCann	Graduate Recruitment Advertising	32,821
Australian Public Service Commission	Public Service Gazette Recruitment Advertising	23,559
Internal media monitoring services		
Stroom Pty Ltd	Media Monitoring Services	262,614
Reputation.com	Social Media Monitoring Services	91,901
Total payments over \$16,300 (GST inc.)		701,343

⁴⁴ <https://www.legislation.gov.au/Series/C1918A00027>
https://www.aec.gov.au/parties_and_representatives/public_funding/threshold.htm

⁴⁵ <https://www.finance.gov.au/publications/reports/advertising>

Chapter 7

Management of human resources

Introduction

The human resource management function of the ABS is a key enabler, implementing contemporary ways of working to attract, retain and grow a professional workforce to deliver the ABS' strategic priorities.

As at 30 June 2024, there were a total of 3,663 operative and inoperative staff employed by the ABS, including:

- 3,209 operative staff employed under the *Public Service Act 1999*⁴⁶
- 111 inoperative staff employed under the *Public Service Act 1999*⁴⁷
- 329 operative interviewers employed under the *Australian Bureau of Statistics Act 1975*⁴⁸
- 13 inoperative interviewers employed under the *Australian Bureau of Statistics Act 1975*
- the Australian Statistician, by statutory appointment under the *Australian Bureau of Statistics Act 1975*.

Tables 7.1 to 7.7 provide a breakdown of ABS staffing levels as at 30 June 2024 and compare them with levels as at 30 June 2023. The tables include information on gender, employment type and status, classification, location and diversity.⁴⁹

Table 7.1 Ongoing staff by gender, location and employment status, as at 30 June 2023 & 2024^(a)

Location	As at 30 June 2023					As at 30 June 2024				
	Male		Female		Total ^(b)	Male		Female		Total
	Full-time	Part-time	Full-time	Part-time		Full-time	Part-time	Full-time	Part-time	
NSW	107	59	72	88	327	142	44	92	66	344
Vic ^(c)	299	45	229	136	714	398	42	318	137	895
Qld	93	29	89	93	307	121	29	108	78	336
SA	91	30	101	98	321	109	24	112	87	332
WA	77	21	48	63	210	100	17	64	55	236
Tas	47	20	33	40	140	52	20	39	36	147
NT	4	4	8	11	27	7	5	6	8	26
ACT	437	44	394	125	1005	466	43	415	116	1040
Total	1155	252	974	654	3051	1395	224	1155^(d)	583	3375^{(b),(d)}

(a) Counts include the Australian Statistician, interviewers and inoperative staff.

(b) Includes 16 in 2023 and 18 in 2024 staff who identify as non-binary, prefer not to indicate a gender, or use a different term (other than male, female, or non-binary).

(c) Includes staff located in offices in Geelong and Melbourne. Other states and territories have a single office in the capital city.

(d) Includes one staff member located overseas as at 30 June 2024.

⁴⁶ <https://www.legislation.gov.au/C2004A00538/latest/text>

⁴⁷ Staff on leave for a duration of 3 months or more are deemed inoperative.

⁴⁸ <https://www.legislation.gov.au/Details/C2019C00184>

⁴⁹ Gender information is collected as male, female, non-binary, and prefer not to say. Tables referencing gender will use the categories of male and female, with staff recorded as 'non-binary' or 'prefer not to say' included in totals only to protect privacy.

Table 7.2 Non-ongoing staff by gender, location and employment status, as at 30 June 2023 & 2024^(a)

Location	As at 30 June 2023					As at 30 June 2024				
	Male		Female		Total ^(b)	Male		Female		Total
	Full-time	Part-time	Full-time	Part-time		Full-time	Part-time	Full-time	Part-time	
NSW	1	9	1	9	20	7	6	5	0	18
Vic ^(c)	43	57	70	93	263	25	35	10	86	156
Qld	4	12	6	9	31	9	11	4	3	27
SA	3	4	3	3	13	3	3	7	5	18
WA	17	4	15	13	49	4	4	2	4	14
Tas	2	1	0	1	4	3	1	0	1	5
NT	1	0	1	0	2	0	0	0	0	0
ACT	36	14	20	7	79	21	11	11	5	48
Total	107	101	116	135	461	72	71	39	104	288^(b)

(a) Counts include interviewers and inoperative staff.

(b) Includes 2 in 2023 and 2 in 2024 staff who identify as non-binary, prefer not to indicate a gender, or use a different term (other than male, female, or non-binary).

(c) Includes staff located in offices in Geelong and Melbourne. Other states and territories have a single office in the capital city.

Table 7.3 Ongoing Public Service Act staff by gender, classification and employment status, as at 30 June 2023 & 2024^{(a) (b)}

Classification	As at 30 June 2023 ^(c)					As at 30 June 2024 ^(d)				
	Male		Female		Total ^(e)	Male		Female		Total
	Full-time	Part-time	Full-time	Part-time		Full-time	Part-time	Full-time	Part-time	
SES 3	1	0	2	0	3	1	0	2	0	3
SES 2	6	0	2	1	9	6	0	2	1	9
SES 1	16	0	13	1	30	16	0	16	1	33
EL 2	69	4	82	16	171	81	3	90	16	190
EL 1	243	22	165	93	525	283	30	208	85	606
APS 6	335	25	273	121	755	417	32	343	123	915
APS 5	196	20	228	85	530	256	22	265	75	618
APS 4	280	19	203	55	566	309	9	205	51	574
APS 3	6	0	3	3	12	21	1	21	8	51
APS 2	2	10	2	1	16	3	9	2	1	15
APS 1	0	0	1	0	1	1	0	1	0	2
Other	0	0	0	0	0	0	0	0	0	0
Total	1154	100	974	376	2618	1394	106	1155	361	3032^(e)

(a) Includes all operative and inoperative ABS staff employed under the *Public Service Act 1999*.

(b) Counts are based on nominal classification.

(c) Includes 117 inoperative ongoing staff (by level and gender: SESB1 – 1 male & 1 female; EL2 – 3 male & 4 female; EL1 – 6 male & 17 female; APS6 – 11 male & 31 female; APS5 – 5 male & 18 female; APS4 – 9 male & 10 female. There is also 1 non-binary inoperative ongoing staff member).

(d) Includes 110 inoperative ongoing staff (by level and gender: SESB1 – 2 female; EL2 – 2 male & 6 female; EL1 – 7 male & 20 female; APS6 – 10 male & 23 female; APS5 – 4 male & 18 female; APS4 – 2 male & 13 female; APS3 – 1 male & 2 female).

(e) Includes 14 in 2023 and 16 in 2024 staff who identify as non-binary, prefer not to indicate a gender, or use a different term (other than male, female, or non-binary).

Table 7.4 Non-ongoing Public Service Act staff by gender, classification and employment status, as at 30 June 2023 & 2024^{(a) (b)}

Classification	As at 30 June 2023 ^(c)					As at 30 June 2024 ^(d)				
	Male		Female		Total ^(e)	Male		Female		Total
	Full-time	Part-time	Full-time	Part-time		Full-time	Part-time	Full-time	Part-time	
SES 3	0	0	0	0	0	0	0	0	0	0
SES 2	0	0	0	0	0	1	0	0	0	1
SES 1	1	0	0	0	1	1	0	0	0	1
EL 2	3	3	0	0	6	0	3	0	0	3
EL 1	3	7	5	2	18	6	5	4	2	17
APS 6	7	6	8	1	22	8	3	7	3	21
APS 5	21	3	28	4	56	12	1	7	4	24
APS 4	51	5	48	13	118	41	4	15	5	65
APS 3	20	20	27	15	82	3	26	6	12	47
APS 2	1	37	0	70	108	0	29	0	78	107
APS 1	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0
Total	107	81	116	105	411	72	71	39	104	288^(e)

(a) Includes all operative and inoperative ABS staff employed under the *Public Service Act 1999*.

(b) Counts are based on nominal classification.

(c) Includes 2 inoperative non-ongoing staff (by level and gender: APS5 – 1 female; APS4 – 1 female).

(d) Includes 1 inoperative non-ongoing staff member (by level and gender: APS3 – 1 female).

(e) Includes 2 in 2023 and 2 in 2024 staff who identify as non-binary, prefer not to indicate a gender, or use a different term (other than male, female, or non-binary).

Table 7.5 Public Service Act staff by employment status and classification level, as at 30 June 2023 & 2024^{(a) (b)}

Classification	As at 30 June 2023							As at 30 June 2024						
	Ongoing			Non-ongoing			Total	Ongoing			Non-ongoing			Total
	Full-time	Part-time	Total ongoing	Full-time	Part-time	Total non-ongoing		Full-time	Part-time	Total ongoing	Full-time	Part-time	Total non-ongoing	
SES 3	3	0	3	0	0	0	3	3	0	3	0	0	0	3
SES 2	8	1	9	0	0	0	9	8	1	9	1	0	1	10
SES 1	29	1	30	1	0	1	31	32	1	33	1	0	1	34
EL 2	151	20	171	3	3	6	177	171	19	190	0	3	3	193
EL 1	410	115	525	9	9	18	543	494	115	609	10	7	17	626
APS 6	609	146	755	15	7	22	777	761	157	918	15	6	21	939
APS 5	425	105	530	49	7	56	586	526	97	623	19	5	24	647
APS 4	490	76	566	100	18	118	684	518	60	578	56	9	65	643
APS 3	9	3	12	47	35	82	94	42	9	51	9	39	48	99
APS 2	4	12	16	1	107	108	124	5	11	16	0	108	108	124
APS 1	1	0	1	0	0	0	1	2	0	2	0	0	0	2
Other	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total	2139	479	2618	225	186	411	3029	2562	470	3032	111	177	288	3320

(a) Includes all operative and inoperative ABS staff employed under the *Public Service Act 1999*.

(b) Counts are based on nominal classification.

Table 7.6 Public Service Act staff by location and employment type, as at 30 June 2023 & 2024^(a)

Location	As at 30 June 2023 ^(b)			As at 30 June 2024 ^(c)		
	Ongoing	Non-ongoing	Total	Ongoing	Non-ongoing	Total
NSW	216	7	223	264	18	282
Vic ^(d)	637	247	884	832	157	989
Qld	229	21	250	282	28	310
SA	267	9	276	293	18	311
WA	156	44	200	196	14	210
Tas	111	4	115	118	5	123
NT	13	2	15	15	0	15
ACT	989	77	1066	1031	48	1079
Total	2618	411	3029	3032^(e)	288	3320^(e)

(a) Includes all operative and inoperative ABS staff employed under the *Public Service Act 1999*.

(b) Includes 117 inoperative ongoing staff and 2 inoperative non-ongoing staff as at 30 June 2023.

(c) Includes 110 inoperative ongoing staff and 1 inoperative non-ongoing staff member as at 30 June 2024.

(d) Includes staff located in offices in Geelong and Melbourne. Other states and territories have a single office in the capital city.

(e) Includes 1 staff member located overseas as at 30 June 2024.

Table 7.7 Interviewers by location and employment type, as at 30 June 2023 & 2024^(a)

Location	At 30 June 2023 ^(b)			At 30 June 2024 ^(c)		
	Ongoing	Non-ongoing	Total	Ongoing	Non-ongoing	Total
NSW	111	13	124	82	0	82
Vic	77	16	93	67	0	67
Qld	78	10	88	58	0	58
SA	54	4	58	40	0	40
WA	54	5	59	41	0	41
Tas	29	0	29	29	0	29
NT	14	0	14	11	0	11
ACT	15	2	17	14	0	14
Total	432	50	482	342	0	342

(a) Includes all operative and inoperative interviewers.

(b) Includes 12 inoperative ongoing interviewers and zero inoperative non-ongoing interviewers as at 30 June 2023.

(c) Includes 13 inoperative ongoing interviewers and zero inoperative non-ongoing interviewers as at 30 June 2024.

Workforce strategy

The ABS continues to operate in a competitive labour market for data and digital skills and experience.

The ABS Workforce Strategy 2021–25, launched in October 2021, is a key enabling strategy under the ABS' Enterprise Strategy. It was developed to ensure the ABS remains a highly professional, statistically expert and data capable workforce and delivers on its strategic priorities. The Strategy is reviewed annually, creating and revising key initiatives that support a positive staff experience and an engaged and productive workforce.

The Strategy calls out 6 workforce goals to which the ABS aspires and that guide ABS workforce investments:

- we are capable
- we are collaborative
- we are connected
- we are leaders
- we are curious
- we are an employer of choice.

Workforce planning

Workforce planning supports continued delivery of enhanced public value by building organisational capability, resilience and adaptability. This enables the ABS to deliver trusted and reliable official statistics required by Australia's decision makers.

Workforce planning supports the implementation of the Strategy, embedding organisation-wide capability to plan for and respond to, external influences and changing business requirements. Maintaining a focus on strengthening data-driven workforce planning processes ensures the ABS workforce is well equipped to meet cyclical business needs and rises to the challenge of measuring a changing economy, population, society and environment.

Capability

A highly capable workforce is fundamental to the success of the ABS and continues to be a priority outlined in the Strategy. A key focus for 2023–24 has been the advancement of an enterprise-wide workforce capability model, including:

- professionalising the ABS learning and development approach, supported by a newly created Capability Advisor role
- partnering across the ABS capability ecosystem, facilitated by the establishment of a cross-division Capability Representative Network
- consolidating the ABS approach to capability investment
- maturing our approach to capability insights through the delivery of the ABS Capability Census and ABS Capability Development Priority Survey.

Connection and engagement

Key initiatives advanced in 2023–24 to support workforce connection, engagement and productivity, included:

- ABS Welcome Program – fostering positive, consistent and structured new starter experiences through key resources and activities for managers and new starters.
- Our People, Our Offices guide – providing a range of ideas and tools to support individuals, managers and teams to harness the value of time in local offices.
- Local Connections Matter model – helping ensure our people remain informed, connected and supported locally, including targeted support for those working remotely from their manager.

Workplace diversity and inclusion

The ABS continues its commitment to inclusive workplaces and workplace cultures that value and celebrate diversity through the ABS Inclusion and Diversity Strategy 2022–26.⁵⁰ The Strategy sets the ABS' intention to continue to create diverse and inclusive workplaces that reflect the Australian community and enable staff to best apply their diverse skills, perspectives and experiences.

The ABS has 6 staff networks designed for staff to connect, share knowledge and experiences and foster meaningful and sustainable work relationships, celebrating and promoting inclusion and diversity in the ABS. The networks, supported by 12 senior Inclusion and Diversity Champions and 4 Senior Executive Sponsors, are open to diversity group staff and allies:

- Culturally and Linguistically Diverse – sharing knowledge and experiences of people across a range of cultural backgrounds.
- Disability and Carers – creating supportive relationships for staff with disability and caring responsibilities.
- Gender Equity – creating inclusion and reducing bias across all gender identities.
- Neurodiversity – for staff who are (or think they may be) neurodivergent, their managers and colleagues.
- Pride – bringing together people who may identify as lesbian, gay, bisexual, transgender, intersex and queer (LGBTQIA+).
- Yakeen – supporting Aboriginal and Torres Strait Islander staff.

Gender balance

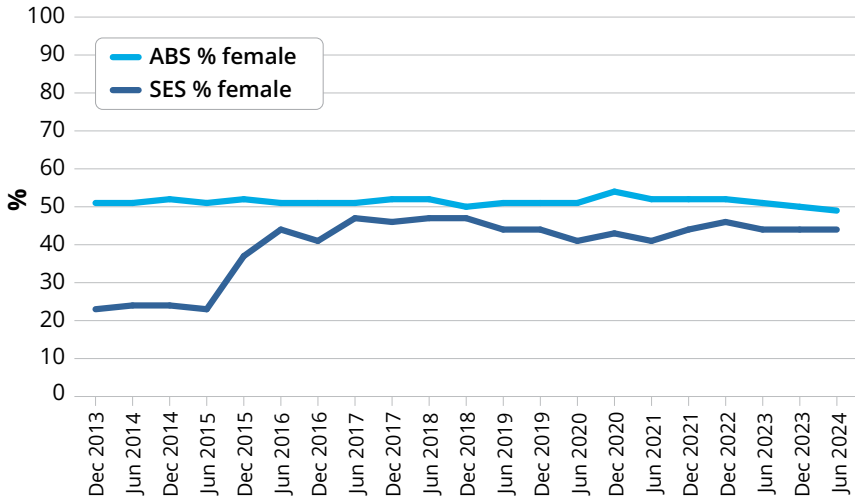
The Australian Statistician, Dr David Gruen AO, continued to drive inclusion and diversity initiatives in his role as a member of the Champions of Change - STEM (science, technology, engineering and mathematics) Group.

Since June 2016, the ABS has maintained female representation at over 40% in its Senior Executive Service (SES) (see Figure 7.1). According to the Champions of Change Coalition Impact Report 2023, the ABS was one of only 2 (out of 8) organisations to maintain or achieve the target of 40% or higher female representation in identified role types.⁵¹

⁵⁰ <https://www.abs.gov.au/about/our-organisation/our-commitments/abs-inclusion-and-diversity-strategy/2022-2026>

⁵¹ <https://championsofchangecoalition.org/resource/champions-of-change-coalition-2023-impact-report/>

Figure 7.1 Proportion of female staff in the ABS, SES and all staff, December 2013 to June 2024^{(a) (b)}

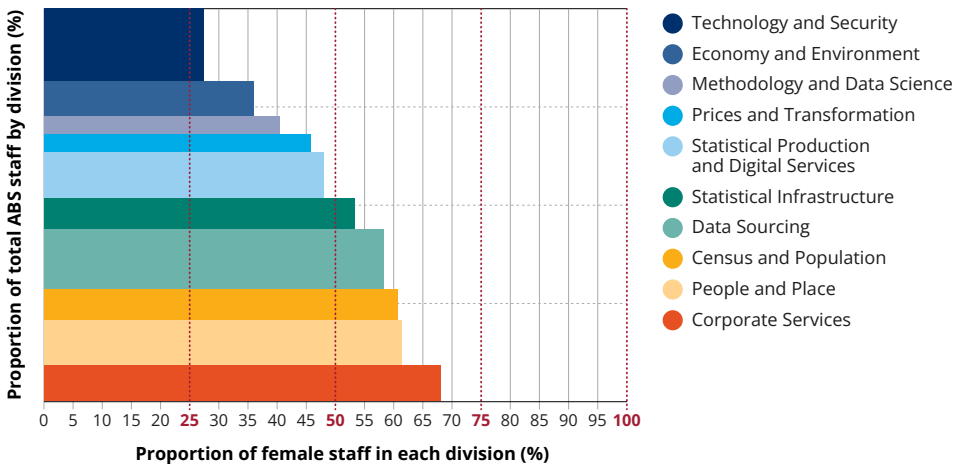


(a) SES percentages are based on nominal classification and exclude the Australian Statistician.
 (b) Excludes inoperative staff and staff on outward temporary transfer.

There is gender balance in the ABS workforce, with the proportion of female staff in the workforce at 49%. However, there is a wide range in the proportion of female staff across divisions in the ABS. In the ABS' most male-dominated division (Technology and Security), the proportion is just over 27%, while in our most female-dominated division (Corporate Services), the proportion is 68% (see Figure 7.2).

The distribution across divisions is slightly more balanced than it was last year with the proportion of females in Technology and Security up 1.4 percentage points and the proportion in Corporate Services down 4 percentage points since 30 June 2023.

Figure 7.2 Proportion of female staff by division, as at 30 June 2024



The ABS actively encourages female staff to apply for roles by highlighting the strong representation of female staff currently employed, commitment to diversity, flexible working arrangements, a supportive team environment and transparent and fair remuneration in recruitment information. The Technology and Security Division has broadened recruitment processes to ensure more qualified female and non-binary candidates have the opportunity to participate in interviews for the ICT graduate program.

Gender pay gap

From 2017 to 2021 gender pay gap information was calculated for APS entities by the Australian Public Service Commission (APSC) from data provided to the APS Employee Database. This calculation included only APS staff employed under the *Public Service Act 1999*.

In 2022, the ABS commenced reporting on its APS and non-APS workforces to the Workplace Gender Equality Agency (WGEA). The most recently available WGEA gender pay gap data for the 2022 calendar year, showed that the ABS average total remuneration gender pay gap was 2.9%.

This compared well with the average total remuneration gender pay gap of 9.3% for the comparison group of similar sized Australian Government agencies. The ABS is continuing to work towards reducing the gender pay gap to zero by ensuring gender equitable recruitment, selection and career progression practices that enable women to develop and advance their careers.

Fostering inclusion

To support the ABS' commitment to be an inclusive and diverse organisation, in 2023–24 the ABS and its staff:

- Reaffirmed its commitment to reconciliation by developing and launching its 2023-25 Innovate Reconciliation Action Plan (RAP). This RAP was codesigned with ABS Aboriginal and Torres Strait Islander staff supported by an Aboriginal and Torres Strait Islander consultancy business.
- Launched the annual ABS Reconciliation Awards for individuals and teams who have demonstrated a tangible commitment to advancing reconciliation in the ABS.
- Conducted an Acknowledgement of Country in Ngunnawal Language workshop, delivered by a Ngunnawal Elder, for Canberra-based SES staff.
- Completed the first year of mandatory Public Sector reporting to WGEA.
- Developed and launched a 'What Do You Need?' campaign to raise awareness of the types of reasonable workplace adjustments available to ABS staff and how they have enabled staff members to be more productive while balancing their individual health and/or caring needs.
- Worked with the Pride in Diversity organisation to deliver a series of virtual ally workshops to ABS staff.
- Refreshed and relaunched the ABS Harassment and Workplace Support Officer network. This is a national network of trained officers who provide information and support to staff by listening, helping to clarify issues (if required), explaining the options and processes available for resolving issues and raising awareness about bullying and harassment in the workplace.
- Ran a presentation highlighting ABS staff network activities and initiatives in 2024 and highlighting the network offerings.

- Promoted inclusion and diversity through celebrations including presentations by relevant external speakers on Wear it Purple Day; International Day Against Homophobia, Biphobia, Interphobia and Transphobia (IDAHOBIT) day; Carers Week; Harmony Day; International Day for People with Disabilities; NAIDOC (National Aborigines and Islanders Day Observance Committee) week celebrations; and National Reconciliation Week presentations.

Workforce diversity profile

Table 7.8 Public Service Act Aboriginal and Torres Strait Islander staff by employment type, as at 30 June 2023 & 2024^(a)

	As at 30 June 2023	As at 30 June 2024
Ongoing	33	37
Non-ongoing	8	5
Total	41	42

(a) Includes all operative and inoperative staff employed under the *Public Service Act 1999*.

Table 7.9 Public Service Act staff identifying as having disability by employment type, as at 30 June 2023 & 2024^(a)

	As at 30 June 2023	As at 30 June 2024
Ongoing	77	100
Non-ongoing	12	16
Total	89	116

(a) Includes all operative and inoperative staff employed under the *Public Service Act 1999*.

Disability reporting mechanism

The ABS is committed to improve the lives of people with disability through Australia's Disability Strategy 2021–2031, which is the overarching framework for inclusive policies, programs and infrastructure that will support people with disability to participate in all areas of Australian life. It sets out practical changes that will improve the lives of people with disability in Australia. It acts to ensure the principles underpinning the United Nations Convention on the Rights of Persons with Disabilities are incorporated into Australia's policies and programs that affect people with disability, their families and carers. The ABS contributes to disability reporting for ABS staff through the APS Employee Census and the APS Statistical Bulletin.⁵² A range of reports on the progress of the Strategy's actions and outcome areas is published and available online.

In December 2020, the Australian Government released the APS Disability Employment Strategy 2020–25, which aims to increase employment of people with disability across the APS to 7% by 2025. The ABS is improving employment outcomes by developing inclusive policies and programs to attract, recruit and retain people with disability. This includes utilising the APSC's RecruitAbility scheme and launching the 'What do you need?' campaign which highlights reasonable workplace adjustments to help staff with disability perform their role.

52 <https://www.apsc.gov.au/initiatives-and-programs/workforce-information/workforce-data/aps-data-release-and-statistical-bulletins>
<https://www.apsc.gov.au/initiatives-and-programs/workforce-information/research-analysis-and-publications#the-aps-employee-census>

People development

In line with the ABS Workforce Strategy 2021–25, the ABS is building and reshaping its approach for maintaining and uplifting workforce capability to ensure continued access to a professional, capable and future-ready workforce.

Key achievements in 2023–24

The ABS has adopted a blended learning model that uses a suite of internally delivered resources, including self-directed resources (eLearning), face-to-face seminars and virtual learning, supplemented by external capability development opportunities.

A total of 22,422 internal course completions were recorded in 2023–24 across 152 courses. This included data and statistical capability, leadership, management, privacy, security, work health and safety and diversity and inclusion courses. The ABS continued to use LinkedIn Learning to provide additional online learning options for staff development, with 54,951 videos and 1,799 courses completed.

The ABS has also invested in additional learning and development initiatives to build workforce capability more broadly, as outlined below.

ABS Data Capability Census

Building on the ABS Data Capability Census conducted the previous year, the Capability Census was expanded to assess levels of capability across the organisation for the enabling, data and digital capability clusters. The Capability Census also acted as a mechanism to enable staff to self-identify and reflect on their strengths and next steps to further their professional and career development, with 52% of ABS staff participating.

Capability Development Prioritisation

To complement the ABS Capability Census, a new Capability Development Priority Survey was implemented. With 129 responses across the Director (EL2) cohort, data about their section-level capability priority areas was gathered. The results from both the Capability Census and the Priority Survey were analysed to generate insights, facilitate SES discussions across the organisation and ultimately inform enterprise-wide capability development priorities which will be pursued in 2024–25.

APS Academy Engagement

As part of the ABS blended learning model, the ABS has regular engagement with the APS Academy and subsequently APS Learn, to supplement the overall capability development offering. During 2023–24, there were an additional 1,294 eLearning courses and 364 live courses completed.

Graduate Development Program

The ABS Graduate Development Program continued to demonstrate high levels of interest and engagement, with 91 graduates completing the program in 2023 and 109 commencing in 2024.

As part of the program, graduates participated in a range of capability development initiatives, including virtual and in-person events, workshops, panel discussions and seminars. Additionally, work-based learning included workplace rotations, shadowing, projects, psychometric assessments, coaching and communities of practice.

Recruitment

The ongoing efficiency and effectiveness of the ABS depends on attracting, retaining and deploying people with diverse experience and skillsets. Data driven workforce planning commenced across the agency, which supported our ability to incorporate the *Fair Work Act 2009* changes limiting the use of fixed term contracts with minimal business and staff impact. Workforce planning has informed priorities including a planned approach to recruitment.

Key achievements in 2023–24

The ABS is in its fifth year of leading the data graduate stream for the Australian Government Graduate Program. In February 2024, 360 data graduates commenced their APS data career, continuing to uplift data capability across the APS. The recruitment campaign for the 2025 intake commenced in March 2024, with 38 agencies seeking approximately 275 data graduates.

Across the ABS, planned recruitment resulted in:

- 83 ABS data graduate commencements
- 557 ongoing engagements; 235 (42%) of these were new APS staff, 225 (40%) were ABS non-ongoing staff who accepted an ongoing position and 97 (17%) were permanent transfers into the ABS from other APS agencies
- 173 new temporary office-based staff (including 13 temporary transfers from another agency and 160 new non-ongoing staff)
- 521 promotions.

Work health and safety

The ABS remains dedicated to a proactive and collaborative approach to the management of work health and safety (WHS) and employee wellbeing. Our specialised teams, comprising WHS advisors and rehabilitation specialists, are committed to promoting a healthier work environment. Their focus includes injury and illness prevention, early intervention in the case of incidences, the facilitation of rehabilitation and return-to-work programs and the continuous improvement of WHS standards within ABS.

Guided by ABS' WHS Strategic Plan 2021–2026, strategic investment has been made in a range of WHS initiatives in 2023–24, which included the completion of Safety Culture Benchmarking to understand potential barriers to safety improvement.

Work health and safety regulation

Within the ABS, several specialist roles are delegated to trained personnel, including WHS officers, first aid officers, mental health first aid officers, health and safety representatives and fire wardens.

The ABS maintains a network of Health and Safety Committees supported by the specialist National Work Health and Safety team. There is one national, one field-based and 8 site-based entities. These committees meet quarterly and play a crucial role in enhancing WHS consultation and safety culture.

Provisional Improvement Notices, investigations and inspections

There were no Provisional Improvement Notices (PINs) issued by health and safety representatives under the *Work Health and Safety Act 2011* (WHS Act).⁵³ Further, there were no PINs issued by Comcare (the regulator) under the WHS Act during the reporting period.

Under the WHS Act, the ABS is required to report all notifiable incidents that occur in the course of conducting ABS business. The ABS reported 23 notifiable incidents to the regulator in 2023–24.

During 2023–24, Comcare conducted 3 compliance inspections following notifiable incidents. In one instance there were improvements required by Comcare. Comcare also undertook 2 proactive inspections of ABS offices and did not identify any non-compliance with the WHS Act or WHS Regulations.

Rehabilitation and workers' compensation

The ABS' return to work program has played a significant role in the reduction in the Comcare workers' compensation premium rate from 0.47% of payroll in 2022–23 to 0.38% of payroll in 2023–24 (Table 7.10). The Special Article – Safety Iceberg Model in Chapter 3 outlines parallel injury prevention initiatives which aim to reduce the number of potential future workers' compensation claims.

Table 7.10 Comcare workers' compensation premium rate (percentage of total salary)

	2016–17	2017–18	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24
ABS	2.20	1.50	0.93	0.50	0.50	0.56	0.47	0.38
Overall scheme	1.72	1.23	1.06	0.85	0.85	0.83	0.83	0.84

Attendance management

In 2023–24, the average number of days of unscheduled absence per full-time equivalent (FTE) was 11.7 days (Table 7.11).

Table 7.11 Unscheduled absence: days per FTE, 2018–19 to 2023–24^(a) ^(b)

	2018–19	2019–20	2020–21	2021–22	2022–23	2023–24
ABS	12.0	12.0	11.0	11.9	12.4	11.7
Australian Government (Large Agency) median^(c)	13.7	13.3	12.5	13.1	13.4	n/a ^(d)

(a) Excludes interviewers, non-ongoing Census Data Processing Centre staff and Census field staff.

(b) Totals do not include workers' compensation.

(c) The Australian Government (Large Agency) median for previous years has been updated to reflect the new methodology used to calculate the unscheduled absence rate.

(d) The Australian Government (Large Agency) median for 2023–24 was not available at the time of preparing this report.

53 <https://www.legislation.gov.au/C2011A00137/latest/text>

Workplace relations

Executive remuneration

Executive remuneration at the ABS refers to the remuneration of Key Management Personnel (KMP), SES staff and other highly paid staff. Tables 7.12, 7.13 and 7.14 outline the remuneration paid to KMP, SES and other highly paid staff.

The Australian Statistician determines the remuneration for all SES staff at the ABS. In determining SES remuneration arrangements, the Australian Statistician considers:

- the Public Sector Workplace Relations Policy 2023⁵⁴
- recommendations from the ABS SES Remuneration Committee
- contemporary remuneration arrangements and pay relativities with reference to the wider APS
- the APS Remuneration Survey (conducted by the APSC)
- individual performance
- salary relative to other ABS SES staff
- the position of individual salaries in the market.

The ABS SES Remuneration Committee makes recommendations to the Australian Statistician on SES Band 1 and 2 employment conditions and remuneration. The ABS SES Remuneration Committee is comprised of:

- Deputy Australian Statistician, Insights and Statistics Group.
- Deputy Australian Statistician, Data and Statistical Practices Group.
- Deputy Australian Statistician, Enterprise Services Group.

54 <https://www.apsc.gov.au/sites/default/files/2023-03/Public%20Sector%20Workplace%20Relations%20Policy%202023.pdf>

Table 7.12 Information about remuneration for key management personnel (KMP), as at 30 June 2024^(a)

Name	Position title	Short-term benefits			Post employment benefits	Other long-term benefits		Termination benefits \$ ^(b)	Total remuneration \$
		Base salary \$	Bonuses \$ ^(b)	Other benefits and allowances \$ ^(c)	Superannuation contributions \$	Long service \$	Other long-term benefits \$ ^(b)		
David Gruen AO	Australian Statistician	733,931	0	4,911	104,552	23,285	0	0	866,679
Jenet Connell	Deputy Australian Statistician ^(d)	345,358	0	4,534	68,740	1,940	0	0	420,572
Teresa Dickinson PSM	Deputy Australian Statistician	384,960	0	4,911	72,713	11,910	0	0	474,494
Brenton Goldsworthy	Deputy Australian Statistician	348,730	0	4,911	61,680	18,525	0	0	433,846
Kylie Bryant	Deputy Australian Statistician ^(e)	18,361	0	189	3,733	27,412	0	0	49,695
Total		1,831,340	0	19,456	311,418	83,072	0	0	2,245,286

(a) KMP remuneration is prepared on an accrual basis as required under the *Public Governance, Performance and Accountability Rule 2014* (PGPA Rule).

(b) In 2023–24, there were no bonuses, other long-term benefits, nor termination benefits paid to KMP.

(c) Other benefits and allowances include car parking and related fringe benefits tax and other allowances.

(d) Part year – 1 July 2023 to 31 May 2024.

(e) Part year – 17 June 2024 to 30 June 2024.

Table 7.13 Information about remuneration for senior executives, as at 30 June 2024^{(a) (b) (c) (d)}

Total remuneration bands	Number of senior executives ^(e)	Short-term benefits ^(f)			Post employment benefits	Other long-term benefits ^(g)		Termination benefits ^(h)	Total remuneration ⁽ⁱ⁾ \$
		Average base salary \$	Average bonuses ^(j) \$	Average other benefits and allowances \$		Average long service leave \$	Average other long-term benefits ^(k) \$		
\$0 – \$220,000	10	98,484	0	3,038	19,991	12,678	0	21,382	155,573
\$220,001 – \$245,000	7	186,266	0	4,935	29,879	9,519	0	0	230,599
\$245,001 – \$270,000	11	211,441	0	5,010	36,239	6,497	0	0	259,187
\$270,001 – \$295,000	12	230,919	0	4,991	42,484	6,914	0	0	285,308
\$295,001 – \$320,000	4	252,573	0	4,887	39,020	8,859	0	0	305,339
\$320,001 – \$345,000	6	263,771	0	10,366	47,320	10,431	0	0	331,888
\$345,001 – \$370,000	3	291,936	0	4,935	45,290	11,500	0	0	353,661

(a) This table is prepared on an accrual basis as required under the PGPA Rule.

(b) In 2023–24, there were 26 fortnightly pays.

(c) This table reports the average total remuneration of senior executives who received remuneration during the reporting period.

(d) ABS officers classified as KMP (as per Table 7.12) are not included.

(e) Includes full-year and part-year substantive senior executives and staff who acted in a senior executive position.

(f) Comprises of the average of:

1. base salary including paid and accrued, paid while on annual leave, paid while on sick leave, higher duties allowance and purchased annual leave
2. other benefits and allowances (motor vehicle allowance, car parking and related fringe benefits tax and other allowances).

(g) Comprises of the average:

1. amount of long service leave accrued and deferred (more than 12 months) for the reporting period
2. of any salary paid while on long service leave.

(h) The average amount of termination payment for the reporting period.

(i) Totals may not equal sum of components due to rounding.

(j) In 2023–24, there were no bonuses or other long-term benefits paid to senior executives.

(k) The average of ABS' superannuation contributions, including productivity component, for the reporting period.

Table 7.14 Information about remuneration for other highly paid staff, as at 30 June 2024^{(a) (b) (c)}

Total remuneration bands	Number of other highly paid staff	Short-term benefits ^(d)			Post employment benefits	Other long-term benefits ^(e)		Termination benefits ^(f)	Total remuneration
		Average base salary ^(g) \$	Average bonuses \$	Average other benefits and allowances \$	Average superannuation contributions ^(h) \$	Average long service leave \$	Average other long-term benefits ^(g) \$	Average termination benefits ^(g) \$	Average total remuneration \$
250,000 – \$270,000	0	0	0	0	0	0	0	0	0
\$270,001 – \$295,000	2	196,551	0	46,435	31,988	4,683	0	0	279,657
\$295,001 – \$320,000	1	116,982	0	0	21,345	1,600	0	166,105	306,032

(a) This table is prepared on an accrual basis as required under the PGPA Rule.

(b) In 2023–24, there were 26 fortnightly pays.

(c) This table reports the average total remuneration of other highly paid staff who received remuneration during the reporting period.

(d) Comprises of the average of:

1. base salary (including paid and accrued, paid while on annual leave, paid while on sick leave, higher duties allowance and purchased annual leave)
2. other benefits and allowances (motor vehicle allowance, car parking and related fringe benefits tax and other allowances).

(e) The average amount of long service leave accrued and deferred (more than 12 months) for the reporting period and the average of any salary paid while on long service leave.

(f) The average amount of termination payment for the reporting period.

(g) In 2023–24, there were no bonuses, other long-term benefit, nor termination benefits paid to other highly paid staff.

(h) The average of the ABS' superannuation contributions, including productivity component, for the reporting period.

Employment arrangements

Table 7.15 presents the employment arrangements for ABS staff employed under the *Public Service Act 1999* as at 30 June 2024.

Interviewers are engaged under the *Australian Bureau of Statistics Act 1975* and in accordance with the *Census and Statistics Regulation 2016*.⁵⁵ The ABS Interviewers Enterprise Agreement 2020 is the employment instrument that applies to ABS interviewers (342 staff as at 30 June 2024).⁵⁶

Table 7.15 ABS employment arrangements, as at 30 June 2024^(a)

	SES	Non-SES	Total
ABS staff covered by the <i>Australian Bureau of Statistics Enterprise Agreement 2019</i>	0	3,273	3,273
Individual Flexibility Arrangements (IFA) made under the <i>Australian Bureau of Statistics Enterprise Agreement 2019</i> as at 30 June 2024	0	26	26
SES staff covered by Determination under s.24(1) of the <i>Public Service Act 1999</i> (includes SES staff on long term leave, secondment and temporary transfer to other agencies)	47	0	47
Total	47	3,273	3,320

(a) The 26 staff with an IFA are included in the 3,273 ABS staff.

Salary arrangements

The *Australian Bureau of Statistics Enterprise Agreement 2024-2027* outlines the salary arrangements for non-SES ABS staff employed under the *Public Service Act 1999*.⁵⁷

Table 7.16 Salary ranges by classification level, as at 30 June 2024

	Minimum salary \$	Maximum salary \$
SES 3	291,912	n/a ^(a)
SES 2	233,530	286,075
SES 1	186,825	227,692
EL 2	141,432	170,145 ^(b)
EL 1	113,288	130,959
APS 6	92,210	104,135
APS 5	82,085	92,201
APS 4	72,973	82,080
APS 3	64,681	72,911
APS 2	56,776	64,018
APS 1	52,000	56,565
Other ^(c)	29,636	64,681

(a) There is no maximum salary range for the SES 3 cohort.

(b) EL2 pay point 4 is only accessible as detailed in clause 49 of the *ABS Enterprise Agreement 2024-2027*.

(c) 'Other' is comprised of cadet/trainee.

The ABS has no performance pay arrangements.

55 <https://www.legislation.gov.au/Details/F2020C00146>

56 https://www.abs.gov.au/system/files/documents/5aebdbadbd79d272a7e5ffb2f7c09f2/ABSInterviewersEnterpriseAgreement2020_Signed.pdf

57 <https://www.abs.gov.au/system/files/documents/7fded0e418a532c6822584875be269da/ABS%20Enterprise%20Agreement%202024-2027.pdf>

Non-salary benefits

The ABS provided a range of non-salary benefits to staff including:

- mentoring and coaching programs
- capability development programs
- a confidential employee assistance program for staff and their immediate families
- study assistance for eligible staff
- access to flexible working arrangements
- contributions to relevant professional memberships
- an annual influenza vaccination program
- airline lounge memberships for eligible staff.

ABS staff are also eligible to participate in salary sacrifice arrangements for non-salary benefits such as novated lease vehicles.

Performance management in the ABS

The ABS is committed to being a high-performing public agency, promoting a people-oriented culture through a focus on leadership, communication, innovation and engagement.

Office-based staff

Where there are concerns about staff performance, the People Management and Wellbeing section work with staff members and managers to implement strategies to improve performance.

In 2023–24, People Management and Wellbeing provided support on 31 performance matters with ongoing staff. Of those, 6 improved their performance, 1 changed roles, 4 left the ABS and 20 continue to be actively supported.

When performance concerns do not resolve, ABS managers work with staff members to implement a Performance Improvement Plan (PIP). In 2023–24, 2 PIPs were initiated for ongoing office-based staff. Where performance does not improve through a PIP, a formal Managing Under-Performance (MUP) process commences. Both PIPs completed in 2023–24 will proceed to a formal MUP in 2024–25.

In 2023–24, 13 interventions were made to manage non-ongoing staff performance, with 6 of those leaving the ABS before their contract ended.

ABS interviewers

As with office-based staff, where there are concerns about an interviewer's performance, the staff member and manager work together to implement a PIP. During 2023–24, 2 PIPs were undertaken for interviewers. One Interviewer improved their performance through the PIP and successfully resolved the concerns. The other interviewer left the ABS at the end of the PIP, before a MUP was considered.

Staff misconduct

Office-based staff

During 2023–24, the ABS undertook 5 investigations into suspected breaches of the APS Code of Conduct by ongoing office-based staff members. Of these, 3 investigations resulted in breach findings with sanction/s applied in 2 of these cases. The third staff member left the ABS prior to the process being finalised. The other 2 matters were finalised with no breaches found.

The ABS also investigated potential misconduct by 2 non-ongoing staff members and both staff had their employment terminated.

ABS interviewers

During 2023–24, the ABS completed 3 misconduct investigations for ongoing interviewers, 2 investigations resulted in breach findings with both resulting in termination of employment.

The third investigation was ceased prior to completion due to the interviewer leaving the ABS.





SECTION FOUR

Appendices



Appendix A

Resource Statements

Entity Resource Statement

	Current available appropriation 2023–24 \$'000 (a)	Payments made 2023–24 \$'000 (b)	Balance remaining 2023–24 \$'000 (a) – (b)
Departmental			
Annual appropriations - ordinary annual services ^{1,2}	500,238	440,634	59,604
Prior year appropriations available - ordinary annual services ³	63,978	63,495	483
Annual appropriations - other services - non-operating ⁴	7,732	6,527	1,205
Prior year appropriations available - other services - non-operating	0	0	0
Total departmental annual appropriations	571,948	510,656	61,292
Total departmental resourcing	571,948	510,656	61,292
Total resourcing and payments for the ABS	571,948	510,656	61,292

1. *Appropriation Act* (No.1, 3 and 5) 2023–24. This also includes retained revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
2. Departmental capital budgets are not separately identified in the *Appropriation Act* (No. 1, 3 and 5) 2023-24 and form part of ordinary annual services items. For accounting purposes, this amount has been designated as a 'contribution by owner'.
3. Prior year *Appropriation Act* (No.1) 2021–22 and *Supply Act* (No.1 and 3) 2022–23 and *Appropriation Act* (No.1 and 3) 2022–23.
4. *Appropriation Act* (No. 2 and 4) 2023–24.

Expenses 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	Budget*	Actual expenses	Variation
	2023–24 \$'000 (a)	2023–24 \$'000 (b)	2023–24 \$'000 (a) - (b)
Program 1.1: Australian Bureau of Statistics			
Departmental expenses			
Departmental appropriation	417,439	425,960	(8,521)
s74 External Revenue ¹	75,269	73,641	1,628
Expenses not requiring appropriation in the Budget year ²	24,551	27,063	(2,512)
Departmental total	517,259	526,664	(9,405)
Total expenses for Program 1.1	517,259	526,664	(9,405)

Outcome 1 totals by appropriation type			
Departmental expenses			
Departmental appropriation	417,439	425,960	(8,521)
s74 External Revenue ¹	75,269	73,641	1,628
Expenses not requiring appropriation in the Budget year ²	24,551	27,063	(2,512)
Departmental total	517,259	526,664	(9,405)
Total expenses for Outcome 1	517,259	526,664	(9,405)

	2022–23	2023–24
Average staffing level (number)	2,855	2,876

* Full-year budget, including any subsequent adjustment made to the 2023–24 Budget at the Additional Estimates and the Supplementary Additional Estimates.

1. Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
2. Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees, other resources received free of charge and write-down of assets.

Appendix B

Environmental sustainability

Introduction

The ABS maintains a commitment to the principles of ecologically sustainable development as outlined in the *Environment Protection and Biodiversity Conservation Act 1999* (EPBC Act).⁵⁸ This appendix meets the requirements of sub-section 516A(6) of the EPBC Act.

Alignment of ABS activities to the principles of ecologically sustainable development

In accordance with the principles of ecologically sustainable development, the ABS pursues environmentally positive practices by:

- seeking to minimise adverse environmental impacts from its operations
- complying with relevant federal, state and territory environment legislation and the Australian Government's environmental policies and initiatives
- focusing on continuous environmental performance improvement
- supporting and promoting an environmentally responsible culture.

Contributing to ecologically sustainable development through outcomes funded by the Appropriations Act (No.1) 2023–24⁵⁹

The ABS receives appropriation to produce statistics on a wide range of social and economic matters which contribute to ecologically sustainable development. The ABS works closely with the community and governments to further build information on environmental statistics to complement the more established information bases on population, society and the economy.

For more information on products and developments, please refer to the ABS website for statistics relating to agriculture, people and communities (for regional statistics), environmental management, energy, water, waste, land and ecosystems.⁶⁰

The effect of ABS activities on the environment

The ABS' office-based activities affect the environment through:

- energy consumption and greenhouse gas pollution across its offices
- paper consumption
- carbon emissions in transportation
- water usage
- waste sent to landfill, whilst increasing recycling of packaging and waste
- the procurement of environmentally friendly products and technological solutions.

Additional environmental impacts are related to business related travel of both office and field staff.

58 <https://www.legislation.gov.au/Series/C2004A00485>

59 <https://www.legislation.gov.au/C2023A00031/asmade/text>

60 <https://www.abs.gov.au>

Measures taken to reduce the impact of ABS activities on the environment

The ABS seeks to actively manage and improve its performance through targeted initiatives and exploiting opportunities as they arise. Several key initiatives include:

- Implementing activity-based work fit-outs across all offices to significantly decrease office footprints. This has reduced the environmental impact of fit out, furniture production and the necessary operational services, particularly electricity and onsite waste.
- Minimising the environmental impact of fit out construction works by seeking to reuse existing furniture, a preference for adjusting existing fit out instead of clean floor starts and separation of construction waste to limit landfill and promote recycling.
- Reducing energy consumption and waste in fit outs, where possible, by including energy efficient LED lights and lighting systems, smart lighting technologies and daylight harvesting.
- ABS publications are electronically available on the ABS website and computer-assisted survey interviewing is used in place of paper forms, where possible.
- Upgraded video-conferencing facilities and migrated all staff to Microsoft Teams to support working from home and reduce the need for travel.
- Providing recycling services to all office-based staff, including:
 - recycling paper, bottles, aluminium cans, steel cans, plastic and cardboard products in all offices
 - recycling mobile phones, batteries and polystyrene in all sites where contractor packaging removal was not part of the contracts or service agreements
 - maintaining organic recycling of kitchen waste at ABS House in Canberra.
- Renewal of laptops issued to all staff which are 'Energy Star Certified' and 48% more energy efficient than the previously issued laptop.
- Procuring high efficiency multifunction devices, with sustainability features including:
 - black drums using less toner and producing 33% more pages before needing service or replacement
 - spent black toner cartridges doubling as waste bottles, eliminating a consumable part.
- A preference for paper products from suppliers who are 'Supply Nation Certified First Nation' businesses and are fully recycled or 'Programme for the Endorsement of Forest Certification' certified.
- Purchasing office equipment/appliances with a high energy efficiency rating.

All staff have access to flexible working arrangements, which has reduced the need to work at offices full-time. This has reduced staff travel to and from offices and reduced associated office resources use, such as electricity, paper and furniture.

Reviewing and increasing the effectiveness of environmental performance measures

In 2023–24, the ABS appointed a Chief Sustainability Officer to drive environmental performance improvements. The ABS Environmental Management System was refreshed and performance targets are now aligned with the Australian Government's APS Net Zero 2030 policy.⁶¹ Work is underway on the Agency Emissions Reduction Plan and consideration of future Climate Disclosure Reporting requirements.

The ABS continues to work with its service providers and landlords to improve environmental performance and meaningful monitoring and reporting.

ABS Greenhouse Gas Emissions Inventory 2023–24

The Greenhouse Gas Emissions Inventory presents greenhouse gas emissions over the 2023–24 period. Results are presented on the basis of Carbon Dioxide Equivalent (CO₂-e) emissions. Greenhouse gas emissions have been calculated in line with the Australian Public Service Emissions Reporting Framework, consistent with the Whole of Australian Government approach as part of the APS Net Zero 2030 policy.⁶² Not all data sources were available at the time of the report and amendments to data may be required in future reports.

Table B.1 presents emissions related to electricity usage using the location-based accounting method. Emissions from hire cars for 2023–24 have been sourced from third party providers and may be incomplete. The quality of data is expected to improve over time as emissions reporting matures. A portion of waste data was estimated based on site average.

Table B.1 ABS greenhouse gas emissions using the location-based calculation method, 2023–24

Emission Source	Scope 1 t CO ₂ -e	Scope 2 t CO ₂ -e	Scope 3 t CO ₂ -e	Total t CO ₂ -e
Electricity (Location Based Approach)	N/A	1,176.933	123.662	1,300.595
Natural Gas	0.000	N/A	0.000	0.000
Solid Waste ^(a)	N/A	N/A	5.020	5.020
Refrigerants ^{(a) (b)}	0.000	N/A	N/A	0.000
Fleet and Other Vehicles	15.302	N/A	3.843	19.145
Domestic Commercial Flights	N/A	N/A	764.940	764.940
Domestic Hire Car ^(a)	N/A	N/A	51.392	51.392
Domestic Travel Accommodation ^(a)	N/A	N/A	551.409	551.409
Other Energy	0.000	N/A	0.000	0.000
Total t CO₂-e	15.302	1,176.933	1,500.266	2,692.501

t = tonnes, CO₂-e = Carbon Dioxide Equivalent

(a) Emission source collected for the first time in 2023–24.

(b) Optional emission source for 2023–24 emissions reporting.

⁶¹ <https://www.finance.gov.au/government/climate-action-government-operations/aps-net-zero-emissions-2030>

⁶² <https://www.finance.gov.au/government/climate-action-government-operations/commonwealth-emission-reporting/australian-public-service-net-zero-emissions-reporting-framework>

Table B.2 presents emissions related to electricity usage using both the location-based and the market-based accounting methods.

Table B.2 ABS greenhouse gas emissions using the location-based and market-based calculation method, 2023–24

Emission Source	Scope 2 t CO₂-e	Scope 3 t CO₂-e	Total t CO₂-e	Percentage of electricity use
Electricity (Location Based Approach)	1,176.933	123.662	1,300.595	100%
Market-based electricity emissions	767.664	94.773	862.437	50%
Total renewable electricity	-	-	-	50%
Mandatory renewables ^(a)	-	-	-	19%
Voluntary renewables ^(b)	-	-	-	31%

t = tonnes, CO₂-e = Carbon Dioxide Equivalent

- (a) The portion of electricity consumed from the grid that is generated by renewable sources. This includes power percentage.
- (b) The eligible carbon credit units surrendered by the entity. This may include purchased large-scale generation certificates, power purchasing agreements, GreenPower and the jurisdictional renewable power percentage (ACT only).

Appendix C

Errors and omissions

ABS 2022–23 Annual Report

Chapter 6 Corporate governance

Page 81

The legislative reference for notifying the Finance Minister of any non-compliance with Finance Law was incorrectly cited as paragraph 19(1)(e) of the *Public Governance, Performance and Accountability Rule 2014*. The correct reference is paragraph 19(1)(e) of the *Public Governance, Performance and Accountability Act 2013*.

Chapter 7 Management of human resources

Page 92

Footnote (a) in Figure 7.1 *Proportion of female staff in the ABS, SES and all staff, December 2013 to June 2023* incorrectly states that the SES percentages include the Australian Statistician. The Australian Statistician is not included in this percentage.



SECTION FIVE

REFERENCE MATERIAL



Reference material

Abbreviations and acronyms

ABS	Australian Bureau of Statistics
AASB	Australian Accounting Standards Board
ABS Act	<i>Australian Bureau of Statistics Act 1975</i>
AEC	Australian Electoral Commission
AGA	Australian Government Actuary
AI	Artificial intelligence
AIHW	Australian Institute of Health and Welfare
ANAO	Australian National Audit Office
ANDII	Australian National Data Integration Infrastructure
ANZSCO	Australian and New Zealand Standard Classification of Occupations
AO	Order of Australia
API	Application Programming Interface
APS	Australian Public Service
APSC	Australian Public Service Commission
ASAC	Australian Statistics Advisory Council
BDTI	Big Data Timely Insights
Census	Census of Population and Housing
CO₂-e	Carbon Dioxide Equivalent
CoPs	Communities of Practice
CPI	Consumer Price Index
CSS	Commonwealth Superannuation Scheme
CTASS	Community Trust in ABS Statistics Survey
DAS	Deputy Australian Statistician
DATA Scheme	Data sharing scheme established under the <i>Data Availability and Transparency Act 2022</i>
DCB	Departmental Capital Budget
DSS	Department of Social Services
EMC	Enterprise Management Committee
EPBC Act	<i>Environment Protection and Biodiversity Conservation Act 1999</i>
FOI Act	<i>Freedom of Information Act 1982</i>
FRR	<i>Public Governance, Performance and Accountability (Financial Reporting) Rule 2015</i>
FTE	Full-time equivalent
GDP	Gross Domestic Product
GST	Goods and Services Tax

IDAHOBIT	International Day Against Homophobia, Biphobia, Interphobia and Transphobia
IFA	Individual Flexibility Arrangements
IGC	Information Governance Committee
IGS	Internally Generated Software
IMF	International Monetary Fund
IPS	Information Publication Scheme
KMP	Key Management Personnel
LCDI	Life Course Data Initiative
LMPS	Land Management Practices Survey
MCP	APS Data Profession Member Community Platform
MUP	Managing Under-Performance
NAIDOC	National Aborigines and Islanders Day Observance Committee
NDDA	National Disability Data Asset
NES	National Employment Standards
OPA	Official Public Account
PBS	Portfolio Budget Statements
PGPA Act	<i>Public Governance, Performance and Accountability Act 2013</i>
PGPA Rule	<i>Public Governance, Performance and Accountability Rule 2014</i>
PIA	Privacy Impact Assessment
PIN	Provisional Improvement Notice
PIP	Performance Improvement Plan
PLIDA	Person Level Integrated Data Asset
PSM	Public Service Medal
PSS	Public Sector Superannuation Scheme
PSSap	PSS accumulation plan
QBIS	Quarterly Business Indicators Survey
RAP	Reconciliation Action Plan
ROU	Right-of-Use
SDDS	Special Data Dissemination Standard
SES	Senior Executive Service
SMEs	Small and Medium Enterprises
SMVU	Survey of Motor Vehicle Use
STEM	Science, technology, engineering and mathematics
t	Tonnes
WGEA	Workplace Gender Equality Agency
WHS	Work health and safety
WHS Act	<i>Work Health and Safety Act 2011</i>

Glossary

Administrative data	Administrative data is information collected by government entities, businesses, or other organisations for various purposes, including registrations, transactions and record keeping. It is usually collected during the delivery of a service.
Artificial intelligence (AI)	The simulation of human intelligence processes by machines, especially computer systems. These processes include learning, reasoning and self-correction.
Australian National Data Integration Infrastructure (ANDII)	The national linkage and integration infrastructure developed to deliver the National Disability Data Asset (NDDA).
Application Programming Interface (API)	Software that allows 2 applications to talk to each other. The API allows machine-to-machine transfer of data from the ABS to users.
Big data	Massive, complex structured and unstructured datasets that are rapidly generated and transmitted from a wide variety of sources.
Census	The 'Census of Population and Housing' is conducted every 5 years under the authority of the <i>Census and Statistics Act 1905</i> . The Census aims to accurately measure the number of people and dwellings in Australia on Census night, and a range of their key characteristics.
Comcare	The national authority for work health and safety, and workers' compensation.
CTASS	Community Trust in ABS Statistics Survey, an independent survey of the general community and informed users of statistics conducted every 5 years.
Customised data services	Also known as 'consultancies'. These are cost-recovered customer requests for ABS data that is not available for free.
Data integration	Bringing information from different sources together for statistical and research purposes.
DataLab	Facility delivering remote secure access to data and an increased ability to handle large datasets with faster processing through new/external servers. DataLab allows high-end users to undertake real time complex analysis of detailed microdata.
Inoperative staff	Staff on leave for a duration of 3 months or more are deemed inoperative.
Key Management Personnel	Those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any director (whether executive or otherwise) of that entity.

Person Level Integrated Data Asset (PLIDA)	A secure data asset combining information on health, education, government payments, income and taxation, employment, and population demographics (including the Census) over time. Formerly known as the Multi-Agency Data Integration Project (MADIP).
Machine learning	The use of 'models' to discover patterns and learn insights from data for descriptive, predictive or generative purposes. A model is a mathematical representation of patterns in the data, and usually becomes more accurate as more high-quality data becomes available.
Microdata	A file where each record or row of the dataset represents information relating to one person, household, or business.
National Disability Data Asset (NDDA)	A collection of linked, de-identified datasets from across federal Australian, state and territory government systems on people with disability and their pathways through services.
Notifiable incident	An incident is notifiable to Comcare if it arises out of the conduct of the business or undertaking by the ABS, and results in the death, serious injury or serious illness of a person or involves a dangerous incident.
Privacy Impact Assessment (PIA)	A systematic assessment of a project that identifies the impact the project might have on the privacy of individuals. The PIA sets out recommendations for managing, minimising, or eliminating that impact.
Provisional Improvement Notice (PIN)	Tells a business or employer that a contravention to the <i>Work Health and Safety Act 2011</i> needs to be addressed as soon as possible.
Reportable consultancy contract	A contract reported on the AusTender website, i.e. any contract with a value of \$10,000 or more.
Secondment	Working temporarily in another agency or department.
Significant error	An error that could mislead a user as to the value of a statistical indicator of national or state importance.
Statistical release	Any product released on the ABS website that has a catalogue number and a reference period, including statistical publications, information papers, research papers, classifications, and standards. Excludes the reissue of any product, and corporate documents such as annual reports, the corporate plan and forward work program.
TableBuilder	An ABS online self-help tool which enables users to create tables, graphs, and maps of data.
Unscheduled absence	Any form of leave which has not been approved in advance, including bereavement, carers, compensation, sick (both with and without evidence) and unauthorised leave.
Website session	A session is a group of user interactions with the website that takes place within a given time frame e.g. a single session can contain multiple page views, events, social interactions, and ecommerce transactions.

List of requirements

PGPA Rule Reference	Description	Requirement	Page no.
17AD(g)	Letter of transmittal		
17AI	A copy of the letter of transmittal signed and dated by accountable authority on date final text approved, with statement that the report has been prepared in accordance with section 46 of the Act and any enabling legislation that specifies additional requirements in relation to the annual report	Mandatory	iii
17AD(h)	Aids to access		
17AJ(a)	Table of contents (print only)	Mandatory	v
17AJ(b)	Alphabetical index (print only)	Mandatory	125
17AJ(c)	Glossary of abbreviations and acronyms	Mandatory	116
17AJ(d)	List of requirements	Mandatory	120
17AJ(e)	Details of contact officer	Mandatory	ii
17AJ(f)	Entity's website address	Mandatory	ii
17AJ(g)	Electronic address of report	Mandatory	ii
17AD(a)	Review by accountable authority		
17AD(a)	A review by the accountable authority of the entity	Mandatory	2
17AD(b)	Overview of the entity		
17AE(1)(a)(i)	A description of the role and functions of the entity	Mandatory	6
17AE(1)(a)(ii)	A description of the organisational structure of the entity	Mandatory	6
17AE(1)(a)(iii)	A description of the outcomes and programmes administered by the entity	Mandatory	8
17AE(1)(a)(iv)	A description of the purposes of the entity as included in corporate plan	Mandatory	6
17AE(1)(aa)(i)	Name of the accountable authority or each member of the accountable authority	Mandatory	6
17AE(1)(aa)(ii)	Position title of the accountable authority or each member of the accountable authority	Mandatory	6
17AE(1)(aa)(iii)	Period as the accountable authority or member of the accountable authority within the reporting period	Mandatory	6
17AE(1)(b)	An outline of the structure of the portfolio of the entity	Portfolio departments mandatory	N/A
17AE(2)	Where the outcomes and programs administered by the entity differ from any Portfolio Budget Statement, Portfolio Additional Estimates Statement or other portfolio estimates statement that was prepared for the entity for the period, include details of variation and reasons for change	If applicable, Mandatory	N/A
17AD(c)	Report on the Performance of the entity		
	Annual Performance Statement		
17AD(c)(i); 16F	Annual performance statement in accordance with paragraph 39(1)(b) of the Act and section 16F of the Rule	Mandatory	14
17AD(c)(ii)	Report on Financial Performance		

PGPA Rule Reference	Description	Requirement	Page no.
17AF(1)(a)	A discussion and analysis of the entity's financial performance	Mandatory	36
17AF(1)(b)	A table summarising the total resources and total payments of the entity	Mandatory	108
17AF(2)	If there may be significant changes in the financial results during or after the previous or current reporting period, information on those changes, including: the cause of any operating loss of the entity; how the entity has responded to the loss and the actions that have been taken in relation to the loss; and any matter or circumstances that it can reasonably be anticipated will have a significant impact on the entity's future operation or financial results	If applicable, Mandatory	N/A
17AD(d)	Management and Accountability		
	Corporate Governance		
17AG(2)(a)	Information on compliance with section 10 (fraud systems)	Mandatory	iii, 80
17AG(2)(b)(i)	A certification by accountable authority that fraud risk assessments and fraud control plans have been prepared	Mandatory	iii
17AG(2)(b)(ii)	A certification by accountable authority that appropriate mechanisms for preventing, detecting incidents of, investigating or otherwise dealing with and recording or reporting fraud that meet the specific needs of the entity are in place	Mandatory	iii
17AG(2)(b)(iii)	A certification by accountable authority that all reasonable measures have been taken to deal appropriately with fraud relating to the entity	Mandatory	iii
17AG(2)(c)	An outline of structures and processes in place for the entity to implement principles and objectives of corporate governance	Mandatory	76
17AG(2)(d) – (e)	A statement of significant issues reported to Minister under paragraph 19(1)(e) of the Act that relates to non-compliance with Finance law and action taken to remedy non-compliance	If applicable, Mandatory	81
	Audit Committee		
17AG(2A)(a)	A direct electronic address of the charter determining the functions of the entity's audit committee	Mandatory	78
17AG(2A)(b)	The name of each member of the entity's audit committee	Mandatory	79
17AG(2A)(c)	The qualifications, knowledge, skills or experience of each member of the entity's audit committee	Mandatory	79
17AG(2A)(d)	Information about the attendance of each member of the entity's audit committee at committee meetings	Mandatory	79
17AG(2A)(e)	The remuneration of each member of the entity's audit committee	Mandatory	79
	External Scrutiny		
17AG(3)	Information on the most significant developments in external scrutiny and the entity's response to the scrutiny	Mandatory	82
17AG(3)(a)	Information on judicial decisions and decisions of administrative tribunals and by the Australian Information Commissioner that may have a significant effect on the operations of the entity	If applicable, Mandatory	83
17AG(3)(b)	Information on any reports on operations of the entity by the Auditor General (other than report under section 43 of the Act), a Parliamentary Committee, or the Commonwealth Ombudsman	If applicable, Mandatory	83
17AG(3)(c)	Information on any capability reviews on the entity that were released during the period	If applicable, Mandatory	N/A

PGPA Rule Reference	Description	Requirement	Page no.
Management of Human Resources			
17AG(4)(a)	An assessment of the entity's effectiveness in managing and developing employees to achieve entity objectives	Mandatory	87
17AG(4)(aa)	Statistics on the entity's employees on an ongoing and non-ongoing basis, including the following: (a) statistics on full-time employees (b) statistics on part-time employees (c) statistics on gender (d) statistics on staff location	Mandatory	87
17AG(4)(b)	Statistics on the entity's APS employees on an ongoing and non-ongoing basis; including the following: <ul style="list-style-type: none"> • Statistics on staffing classification level • Statistics on full-time employees • Statistics on part-time employees • Statistics on gender • Statistics on staff location • Statistics on employees who identify as Indigenous 	Mandatory	88, 95
17AG(4)(c)	Information on any enterprise agreements, individual flexibility arrangements, Australian workplace agreements, common law contracts and determinations under subsection 24(1) of the <i>Public Service Act 1999</i>	Mandatory	103
17AG(4)(c)(i)	Information on the number of SES and non-SES employees covered by agreements etc identified in paragraph 17AG(4)(c)	Mandatory	103
17AG(4)(c)(ii)	The salary ranges available for APS employees by classification level	Mandatory	103
17AG(4)(c)(iii)	A description of non-salary benefits provided to employees	Mandatory	104
17AG(4)(d)(i)	Information on the number of employees at each classification level who received performance pay	If applicable, Mandatory	N/A
17AG(4)(d)(ii)	Information on aggregate amounts of performance pay at each classification level	If applicable, Mandatory	N/A
17AG(4)(d)(iii)	Information on the average amount of performance payment and range of such payments, at each classification level	If applicable, Mandatory	N/A
17AG(4)(d)(iv)	Information on aggregate amount of performance payments	If applicable, Mandatory	N/A
Assets Management			
17AG(5)	An assessment of effectiveness of assets management where asset management is a significant part of the entity's activities	If applicable, mandatory	85
Purchasing			
17AG(6)	An assessment of entity performance against the <i>Commonwealth Procurement Rules</i>	Mandatory	83
Reportable consultancy contracts			
17AG(7)(a)	A summary statement detailing the number of new reportable consultancy contracts entered into during the period; the total actual expenditure on all such contracts (inclusive of GST); the number of ongoing reportable consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST)	Mandatory	84

PGPA Rule Reference	Description	Requirement	Page no.
17AG(7)(b)	A statement that <i>"During [reporting period], [specified number] new reportable consultancy contracts were entered into involving total actual expenditure of \$[specified million]. In addition, [specified number] ongoing reportable consultancy contracts were active during the period, involving total actual expenditure of \$[specified million]."</i>	Mandatory	84
17AG(7)(c)	A summary of the policies and procedures for selecting and engaging consultants and the main categories of purposes for which consultants were selected and engaged	Mandatory	84
17AG(7)(d)	A statement that <i>"Annual reports contain information about actual expenditure on reportable consultancy contracts. Information on the value of reportable consultancy contracts is available on the AusTender website."</i>	Mandatory	83
Reportable non-consultancy contracts			
17AG(7A)(a)	A summary statement detailing the number of new reportable non-consultancy contracts entered into during the period; the total actual expenditure on such contracts (inclusive of GST); the number of ongoing reportable non-consultancy contracts that were entered into during a previous reporting period; and the total actual expenditure in the reporting period on those ongoing contracts (inclusive of GST)	Mandatory	84
17AG(7A)(b)	A statement that <i>"Annual reports contain information about actual expenditure on reportable non-consultancy contracts. Information on the value of reportable non-consultancy contracts is available on the AusTender website."</i>	Mandatory	83
17AD(daa)	Additional information about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts		
17AGA	Additional information, in accordance with section 17AGA, about organisations receiving amounts under reportable consultancy contracts or reportable non-consultancy contracts	Mandatory	84
Australian National Audit Office Access Clauses			
17AG(8)	If an entity entered into a contract with a value of more than \$100 000 (inclusive of GST) and the contract did not provide the AuditorGeneral with access to the contractor's premises, the report must include the name of the contractor, purpose and value of the contract and the reason why a clause allowing access was not included in the contract	If applicable, Mandatory	N/A
Exempt contracts			
17AG(9)	If an entity entered into a contract or there is a standing offer with a value greater than \$10 000 (inclusive of GST) which has been exempted from being published in AusTender because it would disclose exempt matters under the FOI Act, the annual report must include a statement that the contract or standing offer has been exempted and the value of the contract or standing offer, to the extent that doing so does not disclose the exempt matters	If applicable, Mandatory	85
Small business			
17AG(10)(a)	A statement that <i>"[Name of entity] supports small business participation in the Commonwealth Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics are available on the Department of Finance's website."</i>	Mandatory	83

PGPA Rule Reference	Description	Requirement	Page no.
17AG(10)(b)	An outline of the ways in which the procurement practices of the entity support small and medium enterprises	Mandatory	83
17AG(10)(c)	If the entity is considered by the Department administered by the Finance Minister as material in nature—a statement that <i>"[Name of entity] recognises the importance of ensuring that small businesses are paid on time. The results of the Survey of Australian Government Payments to Small Business are available on the Treasury's website."</i>	If applicable, Mandatory	84
Financial Statements			
17AD(e)	Inclusion of the annual financial statements in accordance with subsection 43(4) of the Act	Mandatory	36
Executive Remuneration			
17AD(da)	Information about executive remuneration in accordance with Subdivision C of Division 3A of Part 23 of the Rule	Mandatory	99
17AD(f) Other Mandatory Information			
17AH(1)(a)(i)	If the entity conducted advertising campaigns, a statement that <i>"During [reporting period], the [name of entity] conducted the following advertising campaigns: [name of advertising campaigns undertaken]. Further information on those advertising campaigns is available at [address of entity's website] and in the reports on Australian Government advertising prepared by the Department of Finance. Those reports are available on the Department of Finance's website."</i>	If applicable, Mandatory	86
17AH(1)(a)(ii)	If the entity did not conduct advertising campaigns, a statement to that effect	If applicable, Mandatory	N/A
17AH(1)(b)	A statement that <i>"Information on grants awarded by [name of entity] during [reporting period] is available at [address of entity's website]."</i>	If applicable, Mandatory	N/A
17AH(1)(c)	Outline of mechanisms of disability reporting, including reference to website for further information	Mandatory	95
17AH(1)(d)	Website reference to where the entity's Information Publication Scheme statement pursuant to Part II of FOI Act can be found	Mandatory	82
17AH(1)(e)	Correction of material errors in previous annual report	If applicable, mandatory	114
17AH(2)	Information required by other legislation	Mandatory	97, 110

Index

A

abbreviations and acronyms, 116-117

Aboriginal and Torres Strait Islander peoples, ii, 3, 92, 94-95

Accountable Authority, 6, 14, 36-37, 47, 76

achievements (2023–24) *see* Annual Performance Statement

administrative data, 22, 30-31, 33-34

advertising and market research, 86

Agricultural Census, 32, 34

Annual Performance Statement, 14-35
see also performance reporting

Application Programming Interface (API), 5, 27-28

artificial intelligence (AI), 2, 9-10, 29

asset management, 85

Audit and Risk Committee (ARC), 76-79, 81

audits

- internal, 81
- Australian National Audit Office (ANAO), 83

AusTender, 83, 85

Australian and New Zealand Standard Classification of Occupations (ANZSCO), 2, 3, 9-10, 86

Australian Bureau of Statistics Act 1975
see Legislation

Australian Bureau of Agriculture and Resource Economics and Sciences (ABARES), 32

Australian Institute of Health and Welfare (AIHW), 4, 24, 82

Australian National Audit Office (ANAO), 36-37, 83

Australian National Data Integration Infrastructure (ANDII), 23-25, 82

Australian Public Service Commission (APSC), 86, 94-95

Australian Statistician, iii, 2-4, 6-7, 14, 27, 36-37, 44, 52, 69, 76-78, 80-81, 83, 87, 92-93, 99-100, 114

Australian Statistics Advisory Council (ASAC), 4, 76-77, 80

Australian Taxation Office (ATO), 33, 48, 57-58

B

budget *see* Portfolio Budget Statements

C

capability development, 6, 29, 91, 96-97, 104

case studies, 23-26, 30-33

Census of Population and Housing (*also* 2026 Census), 3, 5, 18, 20-21, 28, 77, 81-82, 86

Census and Statistics Act 1905
see Legislation

ChatGPT, 2, 9-10

Code of Conduct breaches *see* human resources management

Comcare, 11, 98

committees *see* corporate governance

Commonwealth Electoral Act 1918
see Legislation

Commonwealth Procurement Rules, 83-84

Community Trust in ABS Statistics Survey (CTASS), 18

contact details, ii

contracts

- internal audits undertaken, 81
- consultancy and non-consultancy, 83-84
- exempt contracts, 85

see also Financial Statements

corporate governance, 76-86

Corporate Plan, 6, 14-15, 17

D

Data Acquisition Modernisation Program, 2, 49

data capability, 29, 96-97

data integration (also data linkage), 4, 34

see also Australian National Data Integration

Infrastructure (ANDII)

Data Profession, 4, 6, 17, 27, 29

DataLab, 5, 27-28

Department of Agriculture, Fisheries and
Forestry (DAFF), 32

Department of Finance (DoF), 45, 52, 83, 86

Department of Social Services (DSS), 4, 24,
26, 82

Deputy Australian Statistician, 7, 69, 77, 99-100

disability, 4, 23-26, 92, 95

see also National Disability Data Asset
(NDDA)

diversity and inclusion see human resources
management

E

enterprise agreements, 103

Environment Protection and Biodiversity

Conservation Act 1999 (EPBC Act)

see Legislation

environmental sustainability, 110-113

Executive Board, 46, 76-77, 81

executive remuneration, 99-102

external reviews, 83

F

financial performance

asset managements, 85

entity resource statements, 108-109

Financial Statements, 36-73

fraud prevention and control, iii, 80-81

Freedom of Information Act 1982

see Legislation

G

gender balance and pay gap, 92-94

Geoscience Australia, 23, 26

glossary, 118-119

governance fora see corporate governance

graduate recruitment, 4, 27, 86, 94, 96-97

Gruen AO, Dr David see Australian Statistician

H

human resources management, 87-105

attendance management, 98

diversity and inclusion, 77, 92, 96

Code of Conduct breaches, 105

courses, 96

employment arrangements, 103

flexible working arrangements, 94, 104, 111

LGBTQIA+, 92

non-ongoing staff, 88-90, 95, 97, 104-105

non-salary benefits, 104

People Committee, 76-77

people development, 96

performance management, 104

recruitment, 3, 53, 79, 94, 97 see also
graduate recruitment

rehabilitation management, 97-98

remuneration, 57, 69, 94, 99-103

staff gender balance, 92-94

staff location, 87-88, 90

staff numbers and profile, 87-90, 92-95

workforce planning, 91-92, 97

I

Indigenous *see* Aboriginal and Torres Strait Islander peoples

Information Publication Scheme (IPS), 82

injury and illness incidence *see* work health and safety

International Monetary Fund (IMF), 8, 19-20

international standards, 19

interviewers, 51, 87-88, 90, 103-105

K

key management personnel (KMP), 69, 99-100

L

legislation

Australian Bureau of Statistics Act 1975, 6, 77, 80, 87, 103

Census and Statistics Act 1905, 20, 44

Commonwealth Electoral Act 1918, 86

Environment Protection and Biodiversity Conservation Act 1999, 110

Freedom of Information Act 1982, 82

Public Governance, Performance and Accountability Act 2013, iii, 14, 36, 42, 46, 67-68, 77, 81, 84, 100, 108-109, 113, 114

Public Service Act 1999, 52, 82, 87-90, 94-95, 103

Work Health and Safety Act 2011, 98

Leigh, the Hon Dr Andrew *see* Minister responsible for the ABS

letter of transmittal, iii

LGBTQIA+ *see* human resources management, diversity and inclusion

M

Minister responsible for the ABS, iii, 4, 8, 10, 36, 80

N

National Disability Data Asset (NDDA), 4, 23-25, 49, 82

notifiable incidents, 98

O

organisational structure, 6-7

outcome and program, 8

P

pay *see* remuneration

performance management *see* human resources management

performance reporting

ABS at a glance (metrics), 5

environmental, 110-113

financial *see* financial performance

non-financial *see* Annual Performance Statement

Portfolio Budget Statements (PBS), 8, 14-15, 49

procurement, 3, 50, 70, 83-85

privacy impact assessments (PIAs), 82

Provisional Improvement Notices (PINs), 98

Public Governance, Performance and Accountability Act 2013 (PGPA Act) *see* Legislation

Public Governance, Performance and Accountability Rule 2014 (PGPA Rule), iii, 14, 36, 63, 81, 100, 114

Public Service Act 1999 see Legislation

public trust *see* trust in ABS

purpose of ABS, 6, 15, 17, 76-77, 81

Q

Quarterly Business Indicators Survey (QBIS),
30-31, 33

R

Reconciliation Action Plan (RAP), 94
see also Aboriginal and Torres Strait Islander
peoples
recruitment *see* human resources management
remote access to data *see* DataLab
remuneration
APS salary ranges, 103
Audit and Risk Committee members, 79
auditors, 57
executive, 99
gender pay gap, 94
key management personnel, 69, 100
other highly paid staff, 102
senior executives, 101
resource statements, 108-109
risk management, 32, 76-77, 81

S

salary arrangements *see* remuneration
Senior Executive Service (SES) staff
gender balance, 92-93
numbers, 88-89
remuneration, 101
social media, 5, 86
staff *see* human resources management
strategic planning *see* Corporate Plan

T

TableBuilder, 27-28
Treasury portfolio, 8, 15
tribunals *see* external reviews
trust in ABS, 18

U

underperformance (staff) *see* human resources
management

W

website (ABS), ii, 5-6, 19-21, 27-28, 78, 80, 82-83,
86, 110-111
work health and safety, 10-12, 77, 96-98
Work Health and Safety Act 2011 see Legislation
workers' compensation, 98



