



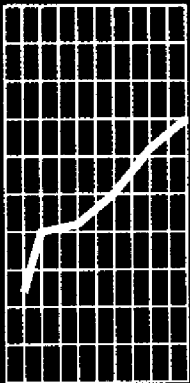
NEW ISSUE

1995-96

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Consultant Engineering Services

Australia



NOTES

INTRODUCTION

This publication presents results for the financial year 1995-96 from an Australian Bureau of Statistics (ABS) survey of businesses in the consultant engineering services industry. It is the third survey of the industry with previous surveys being conducted in respect of 1992-93 and 1987-88 (refer paragraph 3 of Explanatory Notes for further information).

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SYMBOLS AND OTHER USAGES

ABS	Australian Bureau of Statistics
ANZSIC	Australian and New Zealand Standard Industrial Classification
RSE	relative standard error
*	subject to sampling variability too high for most practical purposes

Where figures have been rounded discrepancies may occur between the sum of component items and the total.

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INQUIRIES

For information about other ABS statistics and services, please refer to the back of this publication.

For further information about statistics in this publication, please contact Ashok Kumar on Melbourne (03) 9615 7634.

PREFACE

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As part of its service industries survey program, the ABS conducted surveys of selected business services industries in respect of the 1995-96 financial year. The industries covered were legal, accounting, consultant engineering, real estate agents and computer services.

This publication presents statistics for the consultant engineering services industry.

Information in this publication was collected in a survey of businesses classified to Class 7823 of the 1993 edition of the Australian and New Zealand Standard Industrial Classification (ANZSIC). Class 7823 includes all businesses mainly engaged in providing consultant engineering and quantity surveying services.

This is the third time the ABS has surveyed the consultant engineering services industry. Surveys were previously conducted in respect of the 1992-93 and 1987-88 financial years, and statistics were released in the publications *Selected Technical Services, Australia, 1992-93* (Cat. no. 8676.0) and *Engineering and Technical Services Industry, Australia, 1987-88* (Cat. no. 8666.0).

Results from the other business services collections have been or will be released in the following publications:

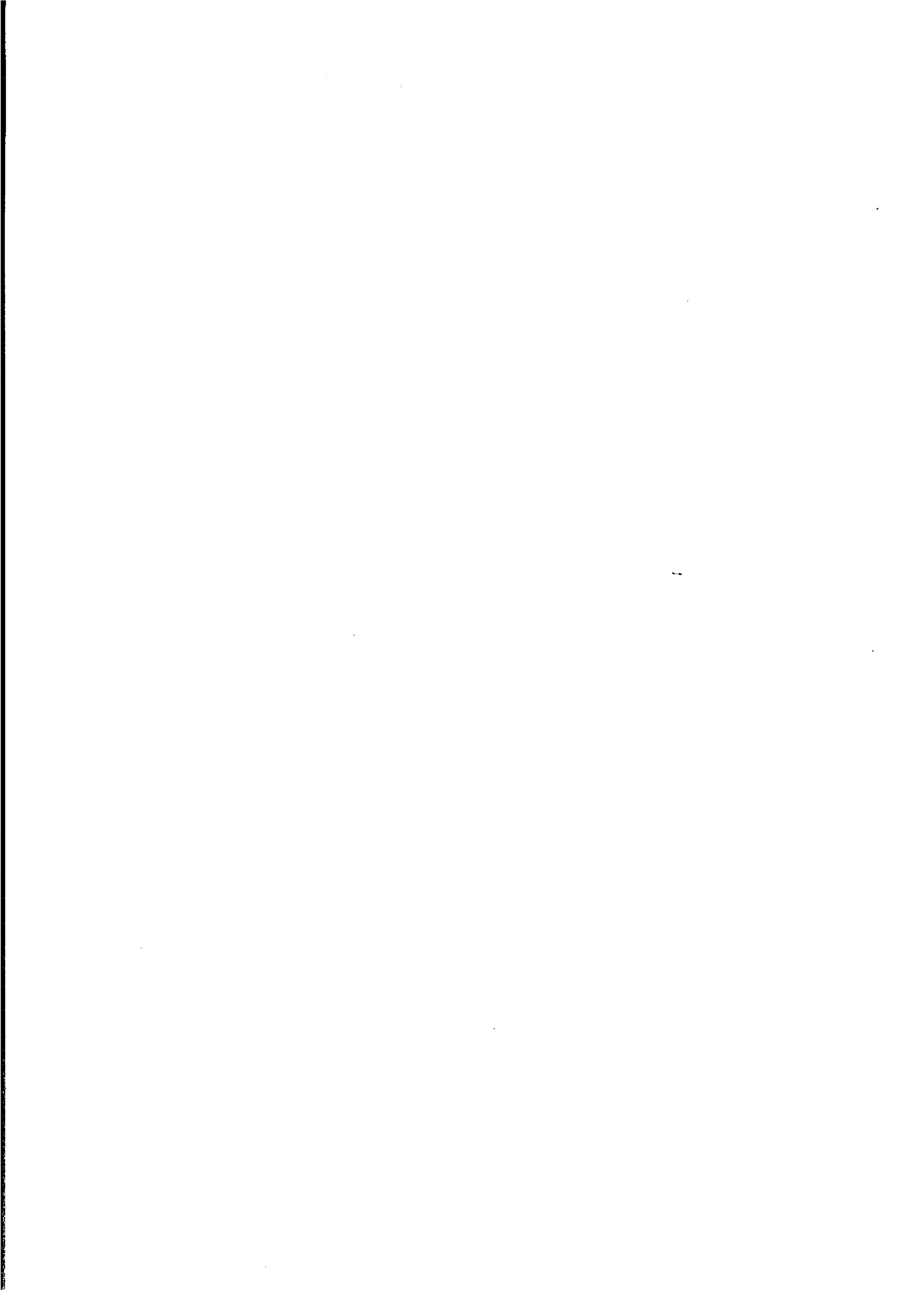
- *Real Estate Agents Industry, Australia, 1995-96* (Cat. no. 8663.0);
- *Computing Services Industry, Australia, 1995-96* (Cat. no. 8669.0); and
- *Legal and Accounting Services, Australia, 1995-96* (Cat. no. 8678.0).

These publications contain a selection of the information available from the surveys. More detailed information is available from the ABS on request.

The ABS is committed to providing more information on the priority service industries sector of the economy. However, the breadth of activities encompassed in the sector poses the problem of selecting which industries to include. To this end the ABS welcomes comments and suggestions from users recommending industries and data items for inclusion in future surveys. These comments should be addressed to: The Director, Service Industries Surveys, PO Box 10, Belconnen, ACT, 2616.

ABS publications draw extensively on information provided freely by individuals, businesses, governments and other organisations. Their continued cooperation is very much appreciated: without it, the wide range of statistics published by the ABS would not be available. Information received by the ABS is treated in strict confidence as required by the *Census and Statistics Act 1905*.

W. McLennan
Australian Statistician



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MAIN FEATURES

INTRODUCTION

This publication presents results in respect of the 1995-96 financial year of a survey of businesses mainly engaged in providing consultant engineering and quantity surveying services.

SIZE OF INDUSTRY

There were 5,514 businesses in the industry at 30 June 1996. This represented an increase of only 1% in the three year period since June 1993. The 5,514 businesses operating at 30 June 1996 generated a total income of \$3,233.3 million, of which \$3,032.9 million (94%) was attributed to the provision of consultant engineering services, while only 1% was from the provision of quantity surveying services.

BUSINESS SIZE

In terms of number of businesses the consultant engineering services industry was dominated by businesses with employment of less than 20 persons (98%). These businesses accounted for 45% of industry employment and reported an operating profit before tax of \$123.8 million. The 34 businesses with employment of 100 or more persons accounted for 42% of industry employment and reported an operating profit before tax of \$146.1 million.

EMPLOYMENT

There were 30,736 persons employed in the consultant engineering industry at 30 June 1996. Full-time employment accounted for 83% (25,384 persons) while the remainder worked part-time. The employment in the industry at 30 June 1996 represented a 9% increase since June 1993.

In addition to the 30,736 employed persons a further 8,212 persons were working in the industry at 30 June 1996 on a contract or agency basis. The number of staff working on this basis has more than doubled since June 1993 when there were only 3,954 contract and agency staff.

Overall there were 38,949 persons working in the industry at 30 June 1996, an increase of 21% since June 1993.

LABOUR COSTS

Labour costs were the major item of expense for businesses in the industry in 1995-96, accounting for 45% of all expenses. This represented a small increase since 1992-93 when labour costs accounted for 44% of total expenses. The large increase in the number of contract and agency staff was not reflected in the payments for such staff, which accounted for 18% of expenses in 1995-96 whereas in 1992-93 they accounted for 20% of total expenses.

MAIN FEATURES *continued*

PROFITABILITY

The consultant engineering services industry recorded an operating profit before tax of \$351.0 million for the 1995-96 financial year, which represented an operating profit margin of 11.0%. This was a significant increase on the profit margin (6.7%) recorded in 1992-93, reflecting the greater increase (37%) in income relative to the increase (24%) in expenses over the three year period.

STATE DIMENSION

Businesses in the consultant engineering services industry were concentrated in four States. Businesses operating in New South Wales accounted for 28% of total income, while Victoria (29%), Queensland (18%) and Western Australia (18%) were the other major contributors to total income. The share attributed to Western Australia (18%) is significantly higher than its share of population (10%). In contrast, South Australia, which accounts for about 8% of the population accounted for 4% of total income in the industry in 1995-96.

1 Key figures

	Unit	1992-93	1995-96
Businesses at end June	no.	5 454	5 514
Employment at end June			
Full-time	no.	23 244	25 384
Part-time	no.	4 964	5 352
Total	no.	28 208	30 736
Contract and agency staff at end June	no.	3 954	8 212
Income			
Income from consultant engineering services	\$m	2 165.6	3 032.9
Other income	\$m	192.1	200.3
Total	\$m	2 357.7	3 233.3
Expenses			
Labour costs	\$m	971.1	1 241.6
Payments to contractors and consultants for engineering services	\$m	448.7	498.6
Other expenses	\$m	782.1	995.9
Total	\$m	2 201.9	2 736.2
Operating profit before tax	\$m	155.7	351.0
Operating profit margin	%	6.7	11.0
Industry gross product	\$m	1 213.2	1 698.1

INCOME AND EXPENDITURE

INCOME

In 1995-96, total income of the 5,514 businesses in the consultant engineering services industry was \$3,233.3 million.

Income from consultant engineering services accounted for 94% (\$3,032.9 million) of total income, while 1% (\$34.4 million) was generated from the provision of quantity surveying services.

MAJOR SOURCES OF INCOME

Sources of income for businesses in the consultant engineering services industry were evenly spread over the different fields of consultant engineering services.

Civil engineering services, which accounted for 16% of total income was the largest contributor, followed by mining and geotechnical services (14%) and building and structural engineering services (12%).

INCOME FROM ENVIRONMENTAL WORK

In 1995-96, \$150.4 million of the income from consultant engineering services related to the provision of environmental protection work. This represented 5% of total income and was spread across all fields of consultant engineering services.

INCOME PER BUSINESS

More businesses derived income from civil engineering and mechanical engineering (28% each) than from any other source. Income per business was highest (\$679,900) from mining and geotechnical engineering services.

2 Sources of income

Sources of income	Businesses at end June no.	Income \$m	Contribution
			to total income %
Sales of goods and services			
Income from consultant engineering services			
Chemical	295	63.9	2.0
Civil	1 519	504.8	15.6
Building/structural	1 406	390.6	12.1
Electrical/electronic	832	345.9	10.7
Mechanical	1 516	322.9	10.0
Mining and geotechnical	681	463.0	14.3
Industrial/process engineering	1 212	319.1	9.9
Other consultant engineering services	1 484	622.8	19.3
<i>Total</i>	5 458	3 032.9	93.8
Quantity surveying services	*114	34.4	1.1
Other operating income	813	129.2	4.0
<i>Total</i>	5 514	3 196.5	98.9
Other sources of income			
Government funding	191	5.3	0.2
Interest income	2 390	14.8	0.5
Other non-operating income	839	16.6	0.5
<i>Total</i>	2 748	36.8	1.1
Total	5 514	3 233.3	100.0

INCOME AND EXPENDITURE *continued*

EXPENSES

Total expenses of the industry in 1995-96 were \$2,736.2 million.

LABOUR COSTS

Total labour costs was the most significant item, representing 45% (\$1,241.6 million) of total expenses. During 1995-96 labour costs per employee in the consultant engineering services industry was \$41,100. Contract, agency and consultants payments accounted for a further 18% (\$498.6 million) of total expenses.

RENT, LEASING AND HIRING EXPENSES

Rent, leasing and hiring expenses of \$112.0 million was the next largest identified item of expense. This represented 4% of total expenses.

3 Items of expenditure

Type of expense	Contribution to total expenditure	
	Expenditure \$m	%
Labour costs		
Wages and salaries	1 118.7	40.9
Employer contributions to superannuation funds	111.0	4.1
Workers' compensation	11.9	0.4
<i>Total</i>	1 241.6	45.4
Selected expenses		
Payments to contractors and consultants for engineering services	498.6	18.2
Rent, leasing and hiring expenses	112.0	4.1
Motor vehicle running expenses	49.5	1.8
Travel, accommodation and entertainment expenses	70.9	2.6
Other selected expenses	626.3	22.9
<i>Total</i>	1 357.3	49.6
Other costs		
Depreciation and amortisation	66.3	2.4
Interest expenses	29.7	1.1
Residual costs	41.2	1.5
<i>Total</i>	137.2	5.0
Total	2 736.2	100.0

EMPLOYMENT AND PERSONS WORKING

At the end of June 1996, there were 30,736 persons employed in the consultant engineering services industry. The majority (83%) were employed on a full-time basis. Just over two-thirds (67%) of proprietors and partners worked on a full-time basis. In contrast, 93% of employed engineers worked full-time.

4 Characteristics of employment

Type of employment	Full-time	Part-time	Total
Working proprietors and partners	360	*176	536
Employees			
Working directors of incorporated companies and trusts	6 313	2 372	8 686
Engineers	7 484	561	8 045
Other employees	11 227	2 242	13 469
<i>Total</i>	25 024	5 175	30 200
Total	25 384	5 352	30 736

In addition to the 30,736 persons employed in the industry, there were a further 8,212 persons working in the industry on a contract or agency basis. Hence, at the end of June 1996 there was a total of 38,949 persons working in the consultant engineering services industry. Males comprised 77% of persons working.

Contract and agency staff represented 21% (8,212) of persons working in the industry. A larger proportion of contract staff (95%) and agency staff (89%) were males than was the case for persons employed by the businesses, where only 73% were males. Overall only 6% of contract and agency staff were females.

5 Characteristics of persons working

Type of employment	Males	Females	Persons
Working proprietors and partners	433	*103	536
Employees			
Working directors of incorporated companies and trusts	5 588	3 097	8 686
Engineers	7 414	631	8 045
Other employees	9 047	4 422	13 469
<i>Total</i>	22 049	8 150	30 200
Total employment	22 483	8 253	30 736
Contract and agency staff			
Engaged on a contract	5 753	282	6 035
Engaged through an agency	1 931	247	2 178
<i>Total</i>	7 684	529	8 212
Total persons working	30 167	8 782	38 949

BUSINESS SIZE

Of the 5,514 businesses engaged in the consultant engineering services industry, 5,387 (98%) had employment of less than 20 persons. Although these businesses dominated in terms of numbers, their contribution to total income, \$989.2 million (31%), was significantly lower than for businesses with 100 or more persons employed.

Contract and agency staff represented 21% of persons working in this industry. This proportion ranged from 18% and 16% respectively for businesses with employment of less than 20 and businesses with employment of 20-99, to 26% for businesses with 100 or more persons employed.

Average income per person employed was highest for businesses with 20-99 persons employed (\$135,800) and lowest for businesses with less than 20 employed (\$70,800). Businesses with employment of 100 or more persons generated \$133,300 in average income per person employed.

The operating profit margin varied between the different business sizes. Businesses with employment of 20-99 had the highest operating profit margin (15.4%) followed by businesses with employment of less than 20 (12.7%). Businesses with 100 or more persons employed had the lowest operating profit margin (8.6%).

6 Business size

	Unit	EMPLOYMENT SIZE CATEGORY AT END JUNE.....			All businesses
		0-19	20-99	100 or more	
Businesses at end June	no.	5 387	94	34	5 514
Persons working at end June					
Employment	no.	13 972	3 943	12 821	30 736
Contract and agency staff	no.	3 021	767	4 424	8 212
Total	no.	16 993	4 711	17 245	38 949
Total income	\$m	989.2	535.6	1 708.4	3 233.3
Operating profit before tax	\$m	123.8	81.0	146.1	351.0
Operating profit margin	%	12.7	15.4	8.6	11.0

STATE AND TERRITORY COMPARISONS

INTRODUCTION

For the consultant engineering services industry, the only data items collected by State and Territory in respect of 1995-96 were total employment, wages and salaries, and total income.

INDUSTRY DISTRIBUTION

In 1995-96, there were 1,938 and 1,657 consultant engineering businesses located in New South Wales and Victoria respectively. These businesses accounted for 57% (\$1,831.2 million) of the total income. Queensland and Western Australia, with 943 and 840 businesses respectively, accounted for 36% (\$1,156.9 million) of the total income. The remaining States and Territories had small numbers of businesses.

INCOME RATIOS

The Northern Territory reported the highest income per business operating (\$928,600). Income per business operating in the Northern Territory was 66% higher than in South Australia (\$558,500).

Average income per person employed varied from \$91,200 in New South Wales to \$159,300 in the Northern Territory.

COMPARISON WITH 1992-93

The State contribution of total income has changed markedly since 1992-93. In particular, the contribution to total income of businesses operating in New South Wales has increased from 24% in 1992-93 to 28% in 1995-96 while Western Australia has increased from 15% to 18%. In the same period, the income contribution of businesses operating in Queensland has decreased from 24% to 18%.

7 State and Territory comparisons

	<i>Businesses at end June(a)</i>	<i>Employment at end June.....</i>		<i>Wages and salaries.....</i>		<i>Total income.....</i>	
	no.	no.	%	\$m	%	\$m	%
NSW	1 938	9 868	32.1	379.2	33.9	899.8	27.8
Vic.	1 657	8 476	27.6	251.5	22.5	931.4	28.8
Qld	943	5 564	18.1	217.2	19.4	591.7	18.3
SA	217	1 086	3.5	39.7	3.5	121.2	3.7
WA	840	4 675	15.2	186.1	16.6	565.2	17.5
Tas.	*44	290	0.9	14.4	1.3	31.3	1.0
NT	35	204	0.7	9.3	0.8	32.5	1.0
ACT	85	573	1.9	21.2	1.9	60.4	1.9
Aust.	5 514	30 736	100.0	1 118.7	100.0	3 233.3	100.0

(a) Multi-state businesses are counted in each State and Territory in which they operate. Hence, the counts of businesses for States and Territories do not sum to the total for Australia.

OPERATING PROFIT/LOSS BEFORE TAX

For the 1995-96 financial year, 77% of businesses in the consultant engineering services industry made an operating profit before tax or broke even. Of the 4,236 businesses that broke even or had an operating profit before tax, 38% fell in the \$20,000 to \$99,999 range, while a relatively smaller proportion (9%) fell in the higher \$100,000 to \$499,999 profit range.

Less than 2% of businesses made an operating profit before tax greater than \$500,000.

Almost one-quarter (23%) of businesses in the industry reported a loss. These losses were generally small, most less than \$20,000.

8 Businesses by operating profit/loss before tax

	<i>Businesses at end June</i>	<i>Proportion of total businesses</i>
	no.	%
<i>Businesses reporting a profit</i>		
Greater than \$500 000	70	1.3
\$100 000-499 999	386	7.0
\$20 000-\$99 999	1 611	29.2
\$5 000-\$19 999	1 116	20.2
\$0-\$4 999	1 052	19.1
<i>Total</i>	4 236	76.8
<i>Businesses reporting losses</i>		
\$1-\$4 999	477	8.7
\$5 000-\$19 999	460	8.3
\$20 000-\$99 999	230	4.2
\$100 000-\$499 999	*106	*1.9
Greater than \$500 000	6	0.1
<i>Total</i>	1 278	23.2

PERFORMANCE RATIOS

In 1995-96, operating profit before tax per person employed in the consultant engineering services industry was \$11,400. This ratio differed marginally between businesses with less than 20 persons employed (\$8,900) and businesses with more than 100 persons employed (\$11,400). However, businesses employing 20-99 persons reported an operating profit before tax per person employed of \$20,600.

Labour costs per employee was highest (\$51,700) for businesses with 20-99 employees and lowest (\$31,700) for businesses with less than 20 employees.

Contract and agency staff costs represented 18% of total expenditure of consultant engineering businesses while labour costs represented 45% of total expenses. This varied according to size of business, with labour costs for businesses with 0-19 employees representing 50% of total expenses, whereas for businesses with 100 or more employees labour costs represented only 42% of total expenses.

Total income per person employed for businesses with 20-99 persons (\$135,800) was 92% higher than for businesses with less than 20 persons employed (\$70,800).

9 Performance ratios

	Unit	EMPLOYMENT SIZE CATEGORY AT END JUNE.....			
		0-19	20-99	100 or more	All businesses
Employment ratios					
Total income per person employed	\$'000	70.8	135.8	133.3	105.2
Labour costs per employee	\$'000	31.7	51.7	47.7	41.1
Operating profit before tax per person employed	\$'000	8.9	20.6	11.4	11.4
Employed persons to contract and agency staff	no.	5	5	3	4
Financial ratios					
Operating profit margin	%	12.7	15.4	8.6	11.0
Income from consultant engineering services to total income	%	95.0	91.6	93.8	93.8
Contract and agency staff costs to total expenses	%	17.8	16.5	19.0	18.2
Labour costs to total expenses	%	49.5	48.8	42.0	45.4

EXPLANATORY NOTES

SURVEY SCOPE AND METHODOLOGY

- 1** This publication contains results from a survey of the consultant engineering services industry for the reference year 1995-96. This is the third time the ABS has surveyed this industry. Previous statistics were released for 1987-88 and 1992-93.
- 2** The survey included businesses classified to Class 7823 of the ANZSIC. This class includes all businesses mainly engaged in providing consultant engineering services, including quantity surveying services.

COMPARABILITY WITH 1992-93 SURVEY

- 3** Direct comparability between the 1992-93 survey and the 1995-96 survey is possible because of consistency in industry classification and scope of the survey. However, it is not possible to compare data from the survey conducted for the 1987-88 reference period because of significant differences in the industry classification.

STATISTICAL UNIT

- 4** The unit for which statistics were reported in the survey was the management unit. The management unit is the highest-level accounting unit within a business or organisation, having regard for industry homogeneity, for which accounts are maintained. In nearly all cases it coincides with the legal entity owning the business (i.e. company, partnership, trust, sole operator, etc.). In the case of large diversified businesses, however, there may be more than one management unit, each coinciding with a 'division' or 'line of business'. A division or line of business is recognised where separate and comprehensive accounts are compiled for it.

RELIABILITY OF ESTIMATES

- 5** The estimates presented in this publication are subject to sampling and non-sampling error.

SAMPLING ERRORS

- 6** Since the estimates in this publication are based on information obtained from a sample drawn from units in the surveyed population, the estimates are subject to sampling variability, that is, they may differ from figures that would have been obtained if all units had been included in the survey. One measure of the likely difference is given by the standard error, which indicates the extent to which an estimate might have varied by chance because only a sample of units was included.
- 7** There are about two chances in three that a sample estimate will differ by less than one standard error from the figure that would have been obtained if a census had been conducted, and approximately 19 chances in 20 that the difference will be less than two standard errors.
- 8** Sampling variability can be measured by the relative standard error (RSE) which is obtained by expressing the standard error as a percentage of the estimate to which it refers. The RSE is a useful measure in that it provides an immediate indication of the percentage errors likely to have occurred due to sampling, and this avoids the need to refer also to the size of the estimate.

EXPLANATORY NOTES *continued*

SAMPLING ERRORS *continued*

9 The table below contains estimates of RSEs for a selection of statistics presented in this publication.

Relative standard errors, key figures

<i>Data item</i>	1995-96 %
Businesses at end June	3
Employment at end June	
Full-time	4
Part-time	6
Total	4
Contract and agency staff at end June	8
Income	
Income from consultant engineering services	5
Other income	6
Total	5
Expenses	
Labour costs	3
Payments to contractors and consultants for engineering services	13 *
Other expenses	5
Total	5
Operating profit before tax	12
Operating profit margin	9
Industry gross product	4

10 As an example of the above, the estimate of total employment is 30,736 and the RSE is 4% giving a standard error of 1,229. Therefore, there would be two chances in three that, if all units had been included in the survey, a figure within the range of 29,507 to 31,965 would have been obtained, and 19 chances in 20 that the figure would have been within the range of 28,278 to 33,194 (a confidence interval of 95%).

11 Where the RSE of an estimate included in this publication exceeds 25%, it has been annotated with an asterisk (*) as a warning to users.

NON-SAMPLING ERROR

12 Errors other than those due to sampling may occur because of deficiencies in the register of units from which the sample was selected, non-response, and imperfections in reporting by respondents. Inaccuracies of this kind are referred to as non-sampling error and they may occur in any collection, whether it be a census or a sample. Every effort has been made to reduce non-sampling error to a minimum by careful design and testing of questionnaires, efficient operating procedures and systems used to compile the statistics.

EXPLANATORY NOTES *continued*

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REFERENCE PERIOD

13 Data contained in the tables of this publication relate to all businesses which operated in Australia at any time during the year ended 30 June 1996. Counts of businesses include only those businesses that were operating at 30 June 1996.

BUSINESSES CEASED DURING THE YEAR

14 A very small number of businesses ceased operations during the 1995-96 reference period. It is normal ABS procedure to include the contributions of these businesses in the survey output.

GLOSSARY

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Businesses at end June	This is a count of management units operating at the end of June.
Contract and agency staff	These are persons paid for by the engineering business, for whom PAYE tax is not deducted.
Depreciation and amortisation	These are the financial charges made to the accounts to reflect that part of the value of the asset which may be regarded as having been used up in producing revenue in a particular accounting period.
Employer contributions to superannuation funds	These are the contributions by the employer to superannuation funds, including the employer productivity contribution.
Employment at end June	This item includes full-time and part-time employees, employees absent on paid or prepaid leave, managerial and executive employees, permanent, temporary and casual employees, consultants who are employees, working proprietors and partners and working directors of incorporated companies and trusts. The item excludes non-salaried directors, sub-consultants and subcontractors.
Full-time employees	Full-time employees are those who work 35 hours or more per week.
Government funding	This item includes recurrent funding for operations costs and funding provided for specific capital items or on a once-off basis.
Income from consultant engineering services	This includes income from the provision of consultant engineering services but excludes income from engineering services such as cadastral or other surveying, town planning or engineering construction.
Industry gross product	This is a measure of the unduplicated gross product of businesses derived from the value of sales of goods and services minus selected expenses.
Labour costs	These include wages and salaries, provision expenses for employee entitlements, employer contribution to superannuation and workers' compensation costs.
Motor vehicle running expenses	Motor vehicle running expenses are costs incurred using 'on-road' motor vehicles owned by the business for business purposes. These include parking fees, bridge or road tolls, fuel and oil expenses, repair and maintenance expenses, registration fees and compulsory third party insurance premiums.
Operating profit before tax (OPBT)	This is a measure of profit before extraordinary items are brought to account and prior to the deduction of income tax and appropriations to owners, e.g. dividends paid.
Operating profit margin	This is the percentage of sales of goods and services available as operating profit, i.e. OPBT times 100 divided by sales of goods and services.
Other consultant engineering services	This includes consultant engineering services not elsewhere classified such as hydraulic engineering, marine engineering, project management, feasibility and planning studies, drawing office services, product or process design or development and project management services.

GLOSSARY *continued*

Other income	This item includes funding from the Federal Government, State and local governments, interest income and other operating and non-operating income.
Other non-operating income	This item includes net profit (loss) on sale of fixed tangible assets, dividend income, net profit (loss) on share trading, and net profit (loss) on foreign loans as a result of variations in foreign exchange rates/transactions.
Other operating income	This item includes income from town planning, cadastral surveying, royalties income and rent, leasing and hiring income.
Other selected expenses	This includes fringe benefit, payroll and land taxes; bank charges; advertising expenses; electricity, gas and water charges; printing and stationery expenses; payments for cleaning services; freight and cartage expenses; postal and courier services; accounting and legal expenses; payments for staff training services; management and administrative fees; telecommunication expenses; professional library expenses; royalties expenses; travelling expenses; waste management and environment protection expenses; repair and maintenance expenses; software purchases; and other operating expenses.
Part-time employees	Part-time employees are those who work less than 35 hours per week.
Payments to contractors and consultants	These are payments to cover engineering consulting work that is subcontracted out to other businesses. It includes payments to contract and agency staff.
Persons working	This includes working proprietors and partners, working directors of incorporated companies and trusts, employees and contract and agency staff.
Rent, leasing and hiring expenses	This item includes expenses incurred from the rental of land, buildings and other structures, motor vehicles and equipment used by the business.
Residual costs	This includes insurance premiums and bad debts.
Sales of goods and services	This includes income from engineering services, income from quantity surveying, income from rent, leasing and hiring and other operating income.
Wages and salaries	This includes severance, termination and redundancy payments and provision expenses for employee entitlements. It excludes payments to contractors and consultants and drawings of working proprietors and working partners of unincorporated businesses.
Workers' compensation costs	These include insurance premiums/levies and non-payroll costs incurred by a business and not reimbursed by an insurance company.

For more information . . .

The ABS publishes a wide range of statistics and other information on Australia's economic and social conditions. Details of what is available in various publications and other products can be found in the ABS Catalogue of Publications and Products available from all ABS Offices.

ABS Products and Services

Many standard products are available from ABS bookshops located in each State and Territory. In addition to these products, information tailored to the needs of clients can be obtained on a wide range of media by contacting your nearest ABS Office. The ABS also provides a Subscription Service for standard products and some tailored information services.

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