

**Attorney-General's Department**  
**2011-12 4 Year costing proforma**  
**Changes to low value import threshold to \$500 - option B (IT solution)**

NPP TITLE

	2011-12	2012-13	2013-14	2014-15	4 Year Total
Total Departmental Expenses	10.275	9.834	9.664	9.761	39.534
Total Departmental Capital	3.500	2.000	0.000	0.000	5.500
Total Administered Expenses	0.000	0.000	0.000	0.000	0.000
Total Administered Capital	0.000	0.000	0.000	0.000	0.000
Total Change in Resourcing	13.775	11.834	9.664	9.761	45.034
Total Change on Fiscal Balance	13.075	10.634	8.464	8.561	40.734
Total Change on Underlying Cash	13.075	10.634	8.464	8.561	40.734
<b>Total Staff Positions sought</b>	<b>65.000</b>	<b>65.000</b>	<b>65.000</b>	<b>65.000</b>	

**DEPARTMENTAL**

			2011-12	2012-13	2013-14	2014-15	4 Year Total
<b>Employees</b>	<b>A</b>		5,054,644	5,119,192	5,194,700	5,250,751	20,619,288
Salaries			4,177,392	4,230,737	4,293,141	4,339,464	17,040,734
Training		3.00%	125,322	126,922	128,794	130,184	511,222
Superannuation		15.40%	643,318	651,534	661,144	668,277	2,624,273
Leave accruals		2.60%	108,612	109,999	111,622	112,826	443,059
<b>Suppliers</b>		0	808,389	817,193	827,492	835,137	3,288,211
Direct to division	<b>B</b>		68,944	69,824	70,854	71,619	281,241
Workers compensation			118,950	118,950	118,950	118,950	475,800
Corporate Overhead			344,719	349,121	354,271	358,094	1,406,205
Desktop			275,776	279,297	283,417	286,475	1,124,965
Property		10,000	650,000	658,301	668,010	675,218	2,651,529
<b>Suppliers - Other</b>	<b>C</b>		3,061,750	2,039,212	1,773,401	1,800,266	8,674,630
Depreciation			700,000	1,200,000	1,200,000	1,200,000	4,300,000
<b>Capital</b>			3,500,000	2,000,000	0	0	5,500,000
<b>Total Departmental</b>			13,774,783	11,833,898	9,663,603	9,761,373	45,033,657
Check Total (should be zero)			0	0	0	0	0
<b>Total Funding for Division (A+B+C)</b>			8,185,338	7,228,229	7,038,955	7,122,636	29,575,159

**ADMINISTERED**

			2011-12	2012-13	2013-14	2014-15	4 Year Total
<b>Employees</b>	<b>A</b>		0	0	0	0	0
Salaries			0	0	0	0	0
Training		3.00%	0	0	0	0	0
Superannuation		15.40%	0	0	0	0	0
Leave accruals		2.60%	0	0	0	0	0
<b>Suppliers</b>		0	0	0	0	0	0
Direct to division	<b>B</b>		0	0	0	0	0
Workers compensation			0	0	0	0	0
Corporate Overhead			0	0	0	0	0
Desktop			0	0	0	0	0
Property		10,000	0	0	0	0	0
<b>Suppliers - Other</b>	<b>C</b>		0	0	0	0	0
Depreciation			0	0	0	0	0
<b>Capital</b>			0	0	0	0	0
<b>Total Administered</b>			0	0	0	0	0
Check Total (should be zero)			0	0	0	0	0
<b>Total Funding for Division (A+B+C)</b>			0	0	0	0	0

	2011-12	2012-13	2013-14	2014-15	4 Year Total
Total Employee Costs	5,054,644	5,119,192	5,194,700	5,250,751	20,619,288
Total Supplier Costs	4,520,139	3,514,706	3,268,903	3,310,622	14,614,370
Capital	3,500,000	2,000,000	0	0	5,500,000
Depreciation	700,000	1,200,000	1,200,000	1,200,000	4,300,000
<b>Total</b>	<b>13,774,783</b>	<b>11,833,898</b>	<b>9,663,603</b>	<b>9,761,373</b>	<b>45,033,657</b>
Division	8,185,338	7,228,229	7,038,955	7,122,636	29,575,159
Corporate	5,589,445	4,605,669	2,624,648	2,638,737	15,458,499

Resourcing	10,274,783	9,833,898	9,663,603	9,761,373	39,533,657
Capital	3,500,000	2,000,000	0	0	5,500,000
Fiscal	13,074,783	10,633,898	8,463,603	8,561,373	40,733,657

White cells are for data input.

Agency: Customs and Border Protection		NPP Title: Changes to low value import threshold to \$500 - option B				Date: 11-Nov-10			
Input current efficiency dividend rate and indexes		2011-12		2012-13		2013-14		2014-15	
Efficiency Dividend (1.25% as demonstration only - change to reflect latest Government decision)		1.00%		1.00%		1.00%		1.00%	
Insert the most current indexes (%) - applicable for the agency		2.30%		2.50%		2.10%		2.10%	
Standard Cost Items and Rates		Number of new Staff at each level	Number of new Staff at each level	Number of new Staff at each level	Number of new Staff at each level	Costs 2011-12 (Budget Year)	Costs 2012-13 FE 1	Costs 2013-14 FE 2	Costs 2014-15 FE3
DIRECT REMUNERATION		2011-12	2012-13	2013-14	2014-15				
1. Base Salary									
Rate/FTE 2010-11									
Graduate	\$57,253					\$0	\$0	\$0	\$0
APS 1	\$43,943					\$0	\$0	\$0	\$0
APS 2	\$49,210					\$0	\$0	\$0	\$0
APS 3	\$54,943					\$0	\$0	\$0	\$0
APS 4	\$61,598	45	45	45	45	\$2,771,910	\$2,771,910	\$2,771,910	\$2,771,910
APS 5	\$67,615	17	17	17	17	\$1,149,455	\$1,149,455	\$1,149,455	\$1,149,455
APS 6	\$78,569	2	2	2	2	\$157,138	\$157,138	\$157,138	\$157,138
EL 1	\$98,889	1	1	1	1	\$98,889	\$98,889	\$98,889	\$98,889
EL 2	\$123,587					\$0	\$0	\$0	\$0
SES-1	\$163,605					\$0	\$0	\$0	\$0
SES-2	\$206,322					\$0	\$0	\$0	\$0
SES-3	\$273,693					\$0	\$0	\$0	\$0
<b>TOTAL</b>		<b>65</b>	<b>65</b>	<b>65</b>	<b>65</b>	<b>\$4,177,392</b>	<b>\$4,177,392</b>	<b>\$4,177,392</b>	<b>\$4,177,392</b>
<b>TOTAL BASE SALARY AFTER APPLICATION OF EFFICIENCY DIVIDEND AND INDEXATION</b>						<b>\$4,177,392</b>	<b>\$4,230,737</b>	<b>\$4,293,421</b>	<b>\$4,339,464</b>
2. Superannuation: (Current PSSap rate, 15.4% of base salary - indexation and efficiency dividend applied to forward estimates)		15.40%				\$643,318	\$651,534	\$661,144	\$668,277
3. Long Service Leave (LSL): (2.6% of base salary - indexation and efficiency dividend applied to forward estimates)		2.60%				\$108,612	\$109,999	\$111,622	\$112,826
<b>TOTAL DIRECT REMUNERATION</b>						<b>\$4,929,323</b>	<b>\$4,992,270</b>	<b>\$5,065,906</b>	<b>\$5,120,567</b>
STANDARD MARGINAL ON-COSTS/OVERHEADS		Rate/FTE 2010-11							
4. Worker's Compensation Premium: (actual figures to be used - indexation and efficiency dividends are not to be applied)		\$1,830				\$118,950	\$118,950	\$118,950	\$118,950
5. Staff Training and Development Costs: (3% of base salary)		3.00%				\$125,322	\$126,922	\$128,794	\$130,184
6. Human Resources Support Costs: (indexation and efficiency dividend applied to forward estimates)		\$1,061				\$68,944	\$69,824	\$70,854	\$71,619
7. Organisational Services Costs: (indexation and efficiency dividend applied to forward estimates)		\$5,303				\$344,719	\$349,121	\$354,271	\$358,094
8. Desktop ICT Services Costs: (indexation and efficiency dividend applied to forward estimates)		\$4,243				\$275,776	\$279,297	\$283,417	\$286,475
9. Property operating expenses (POE): (indexation and efficiency dividend applied to forward estimates)		\$10,000				\$650,000	\$658,301	\$668,010	\$675,218
<b>TOTAL ON-COSTS/OVERHEADS</b>						<b>\$1,583,741</b>	<b>\$1,602,416</b>	<b>\$1,624,297</b>	<b>\$1,640,539</b>
<b>TOTAL STANDARD STAFF COSTS</b>						<b>\$6,513,033</b>	<b>\$6,594,686</b>	<b>\$6,690,203</b>	<b>\$6,761,106</b>
Cost Item		2011-12	2012-13	2013-14	2014-15				
1. Shift allowance 30% (direct remuneration 43 APS4 FTE)		\$761,750	\$761,750	\$761,750	\$761,750				
2. Educational and Awareness Raising		\$165,000	\$110,000	\$65,000	\$65,000				
3. Detained and Abandoned Goods Management		\$135,000	\$141,750	\$148,838	\$156,279				
4.		\$0	\$0	\$0	\$0				
5.		\$0	\$0	\$0	\$0				
6.		\$0	\$0	\$0	\$0				
7.		\$0	\$0	\$0	\$0				
8.		\$0	\$0	\$0	\$0				
9.		\$0	\$0	\$0	\$0				
10.		\$0	\$0	\$0	\$0				
11.		\$0	\$0	\$0	\$0				
12.		\$0	\$0	\$0	\$0				
13.		\$0	\$0	\$0	\$0				
14.		\$0	\$0	\$0	\$0				
15.		\$0	\$0	\$0	\$0				
16.		\$0	\$0	\$0	\$0				
17.		\$0	\$0	\$0	\$0				
18.		\$0	\$0	\$0	\$0				
19.		\$2,000,000	\$1,000,000	\$750,000	\$750,000				
20. ASSET OPERATING AND MAINTENANCE EXPENSES		\$3,061,750	\$2,013,500	\$1,725,588	\$1,733,029				
<b>TOTAL POLICY/PROGRAMME SPECIFIC COSTS</b>						<b>\$3,061,750</b>	<b>\$2,013,500</b>	<b>\$1,725,588</b>	<b>\$1,733,029</b>
<b>TOTAL POLICY/PROGRAMME SPECIFIC COSTS AFTER APPLICATION OF EFFICIENCY DIVIDEND AND</b>						<b>\$3,061,750</b>	<b>\$2,013,500</b>	<b>\$1,725,588</b>	<b>\$1,733,029</b>

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Note: Input required data into the corresponding white cells only - all other coloured cells are locked.

**DEPARTMENTAL CAPITAL EXPENDITURE AND RELATED EXPENSES**  
 (enter agreed departmental capital expenditures and related expenses for the NPP/NPPs)

Agency: **Customs and Border Protection**

NPP or Submission Title:

**Changes to low value import threshold to \$500 - option B (IT solution)**

<b>CAPITAL AND RELATED EXPENSE ITEMS</b>					
<b>Capital acquisition costs (those to be funded by equity injection or loan from the Budget - indexation and ED do not apply)</b>					
	2011-12	2012-13	2013-14	2014-15	
	\$	\$	\$	\$	
1. Buildings					0
2. Infrastructure, Plant & Equipment					0
3. ICT Hardware					0
4. Intangibles (Software) 21st century solution (indicative estimates all inclusive)					0
5.	3,500,000	2,000,000			5,500,000
					0
<b>TOTAL CAPITAL EXPENDITURE</b>					
	3,500,000	2,000,000	0	0	5,500,000
<b>Depreciation expenses - related to new assets (indexation and ED apply)</b>					
1. Buildings					0
2. Infrastructure, Plant & Equipment					0
3. ICT Hardware					0
4. Intangibles (Software)					0
5.	700,000	1,200,000	1,200,000	1,200,000	4,300,000
					0
<b>TOTAL DEPRECIATION EXPENSES</b>					
	700,000	1,200,000	1,200,000	1,200,000	4,300,000
<b>Asset operation and maintenance expenses - related to new assets (indexation and ED apply)</b>					
1. Buildings					0
2. Infrastructure, Plant & Equipment					0
3. ICT Hardware					0
4. Intangibles (Software)					0
5.	2,000,000	1,000,000	750,000	750,000	4,500,000
					0
<b>TOTAL ASSET OPERATION AND MAINTENANCE EXPENSES</b>					
	2,000,000	1,000,000	750,000	750,000	4,500,000
<b>TOTAL DEPARTMENTAL EXPENSES</b>					
	2,000,000	1,000,000	750,000	750,000	4,500,000
<b>TOTAL DEPARTMENTAL CAPITAL</b>					
	3,500,000	2,000,000	0	0	5,500,000
<b>TOTAL DEPARTMENTAL RESOURCING</b>					
	5,500,000	3,000,000	750,000	750,000	10,000,000

RELEASED UNDER THE FOIA ACT 1982

**Attorney-General's Department**  
**2011-12 4 Year costing proforma**  
**Changes to low value import threshold to \$500 - option A (no IT solution)**

**NPP TITLE**

	2011-12	2012-13	2013-14	2014-15	4 Year Total
Total Departmental Expenses	10.442	10.514	10.587	10.707	42.250
Total Departmental Capital	0.000	0.000	0.000	0.000	0.000
Total Administered Expenses	0.000	0.000	0.000	0.000	0.000
Total Administered Capital	0.000	0.000	0.000	0.000	0.000
Total Change in Resourcing	10.442	10.514	10.587	10.707	42.250
Total Change on Fiscal Balance	10.442	10.514	10.587	10.707	42.250
Total Change on Underlying Cash	10.442	10.514	10.587	10.707	42.250
<b>Total Staff Positions sought</b>	<b>90.000</b>	<b>90.000</b>	<b>90.000</b>	<b>90.000</b>	

**DEPARTMENTAL**

			2011-12	2012-13	2013-14	2014-15	4 Year Total
<b>Employees</b>	<b>A</b>		6,917,984	6,999,478	7,075,002	7,151,341	28,143,805
Salaries			5,717,342	5,784,692	5,847,109	5,910,199	23,259,343
Training		3.00%	171,520	173,541	175,413	177,306	697,780
Superannuation		15.40%	880,471	890,843	900,455	910,171	3,581,939
Leave accruals		2.60%	148,651	150,402	152,025	153,665	604,743
<b>Suppliers</b>		<b>0</b>	<b>1,119,308</b>	<b>1,130,553</b>	<b>1,140,974</b>	<b>1,151,508</b>	<b>4,542,343</b>
Direct to division	<b>B</b>		95,461	96,585	97,627	98,681	388,354
Workers compensation			164,700	164,700	164,700	164,700	658,800
Corporate Overhead			477,304	482,926	488,137	493,404	1,941,771
Desktop			381,843	386,341	390,510	394,723	1,553,417
<b>Property</b>		<b>10,000</b>	<b>900,000</b>	<b>910,602</b>	<b>920,427</b>	<b>930,359</b>	<b>3,661,388</b>
<b>Suppliers - Other</b>	<b>C</b>		<b>1,504,628</b>	<b>1,473,534</b>	<b>1,450,661</b>	<b>1,474,006</b>	<b>5,902,829</b>
Depreciation			0	0	0	0	0
<b>Capital</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Departmental</b>			<b>10,441,919</b>	<b>10,514,167</b>	<b>10,587,064</b>	<b>10,707,215</b>	<b>42,250,365</b>

Check Total (should be zero)	0	0	0	0	0
<b>Total Funding for Division (A+B+C)</b>	<b>8,518,073</b>	<b>8,569,597</b>	<b>8,623,290</b>	<b>8,724,028</b>	<b>34,434,988</b>

**ADMINISTERED**

			2011-12	2012-13	2013-14	2014-15	4 Year Total
<b>Employees</b>	<b>A</b>		0	0	0	0	0
Salaries			0	0	0	0	0
Training		3.00%	0	0	0	0	0
Superannuation		15.40%	0	0	0	0	0
Leave accruals		2.60%	0	0	0	0	0
<b>Suppliers</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Direct to division	<b>B</b>		0	0	0	0	0
Workers compensation			0	0	0	0	0
Corporate Overhead			0	0	0	0	0
Desktop			0	0	0	0	0
<b>Property</b>		<b>10,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Suppliers - Other</b>	<b>C</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Depreciation			0	0	0	0	0
<b>Capital</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Administered</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Check Total (should be zero)	0	0	0	0	0
<b>Total Funding for Division (A+B+C)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

	2011-12	2012-13	2013-14	2014-15	4 Year Total
Total Employee Costs	6,917,984	6,999,478	7,075,002	7,151,341	28,143,805
Total Supplier Costs	3,523,936	3,514,689	3,512,062	3,555,873	14,106,560
Capital	0	0	0	0	0
Depreciation	0	0	0	0	0
<b>Total</b>	<b>10,441,919</b>	<b>10,514,167</b>	<b>10,587,064</b>	<b>10,707,215</b>	<b>42,250,365</b>
Division	8,518,073	8,569,597	8,623,290	8,724,028	34,434,988
Corporate	1,923,847	1,944,569	1,963,774	1,983,186	7,815,377

Resourcing	10,441,919	10,514,167	10,587,064	10,707,215	42,250,365
Capital	0	0	0	0	0
Fiscal					

White cells are for data input.

Agency: Customs and Border Protection		NPP Title: Changes to low value import threshold to \$500 - option A				Date: 11-Nov-10			
Input current efficiency dividend rate and indexes		2011-12		2012-13		2013-14		2014-15	
Efficiency Dividend (1.25% as demonstration only - change to reflect latest Government decision)				1.00%		1.00%		1.00%	
Insert the most current indexes (%) - applicable for the agency				2.20%		2.10%		2.10%	
Standard Cost Items and Rates		Number of new Staff at each level	Number of new Staff at each level	Number of new Staff at each level	Number of new Staff at each level	Costs 2011-12 (Budget Year)	Costs 2012-13 FE 1	Costs 2013-14 FE 2	Costs 2014-15 FE3
DIRECT REMUNERATION		2011-12	2012-13	2013-14	2014-15				
1. Base Salary	Rate/FTE 2010-11								
Graduate	\$57,253					\$0	\$0	\$0	\$0
APS 1	\$43,943					\$0	\$0	\$0	\$0
APS 2	\$49,210					\$0	\$0	\$0	\$0
APS 3	\$54,943					\$0	\$0	\$0	\$0
APS 4	\$61,598	70	70	70	70	\$4,311,860	\$4,311,860	\$4,311,860	\$4,311,860
APS 5	\$67,615	17	17	17	17	\$1,149,455	\$1,149,455	\$1,149,455	\$1,149,455
APS 6	\$78,569	2	2	2	2	\$157,138	\$157,138	\$157,138	\$157,138
EL 1	\$98,889	1	1	1	1	\$98,889	\$98,889	\$98,889	\$98,889
EL 2	\$123,587					\$0	\$0	\$0	\$0
SES-1	\$163,605					\$0	\$0	\$0	\$0
SES-2	\$206,322					\$0	\$0	\$0	\$0
SES-3	\$273,693					\$0	\$0	\$0	\$0
<b>TOTAL</b>		<b>90</b>	<b>90</b>	<b>90</b>	<b>90</b>	<b>\$5,717,342</b>	<b>\$5,717,342</b>	<b>\$5,717,342</b>	<b>\$5,717,342</b>
<b>TOTAL BASE SALARY AFTER APPLICATION OF EFFICIENCY DIVIDEND AND INDEXATION: \$5,717,342</b>									
2. Superannuation: (Current PSSap rate, 15.4% of base salary - indexation and efficiency dividend applied to forward estimates)	15.40%					\$880,471	\$890,843	\$900,455	\$910,171
3. Long Service Leave (LSL): (2.6% of base salary -- indexation and efficiency dividend applied to forward estimates)	2.60%					\$148,651	\$150,402	\$152,025	\$153,665
<b>TOTAL DIRECT REMUNERATION</b>						<b>\$6,746,464</b>	<b>\$6,825,927</b>	<b>\$6,899,589</b>	<b>\$6,974,035</b>
STANDARD MARGINAL ON-COSTS/OVERHEADS		Rate/FTE 2010-11							
4. Worker's Compensation Premium: (actual figures to be used - indexation and efficiency dividends are not to be applied)	\$1,830					\$164,700	\$164,700	\$164,700	\$164,700
5. Staff Training and Development Costs: (3% of base salary)	3.00%					\$171,520	\$173,541	\$175,413	\$177,306
6. Human Resources Support Costs: (indexation and efficiency dividend applied to forward estimates)	\$1,061					\$95,461	\$96,585	\$97,627	\$98,681
7. Organisational Services Costs: (indexation and efficiency dividend applied to forward estimates)	\$5,303					\$477,304	\$482,926	\$488,137	\$493,404
8. Desktop ICT Services Costs: (indexation and efficiency dividend applied to forward estimates)	\$4,243					\$381,843	\$386,341	\$390,510	\$394,723
9. Property operating expenses (POE): (indexation and efficiency dividend applied to forward estimates)	\$10,000					\$900,000	\$910,602	\$920,427	\$930,359
<b>TOTAL ON-COSTS/OVERHEADS</b>						<b>\$2,190,828</b>	<b>\$2,214,696</b>	<b>\$2,236,815</b>	<b>\$2,259,173</b>
<b>TOTAL STANDARD STAFF COSTS</b>						<b>\$8,937,291</b>	<b>\$9,040,632</b>	<b>\$9,136,404</b>	<b>\$9,233,208</b>

Cost Item	2011-12	2012-13	2013-14	2014-15
1. Shift allowance 30% (direct remuneration 68 APS4 FTE)	\$1,204,628	\$1,204,628	\$1,204,628	\$1,204,628
2. Educational and Awareness Raising	\$165,000	\$110,000	\$65,000	\$65,000
3. Detained and Abandoned Goods Management	\$135,000	\$141,750	\$148,838	\$156,279
4.	\$0	\$0	\$0	\$0
5.	\$0	\$0	\$0	\$0
6.	\$0	\$0	\$0	\$0
7.	\$0	\$0	\$0	\$0
8.	\$0	\$0	\$0	\$0
9.	\$0	\$0	\$0	\$0
10.	\$0	\$0	\$0	\$0
11.	\$0	\$0	\$0	\$0
12.	\$0	\$0	\$0	\$0
13.	\$0	\$0	\$0	\$0
14.	\$0	\$0	\$0	\$0
15.	\$0	\$0	\$0	\$0
16.	\$0	\$0	\$0	\$0
17.	\$0	\$0	\$0	\$0
18.	\$0	\$0	\$0	\$0
19.	\$0	\$0	\$0	\$0
20. ASSET OPERATING AND MAINTENANCE EXPENSES	\$1,504,628	\$1,456,378	\$1,418,466	\$1,425,900
<b>TOTAL POLICY/PROGRAMME SPECIFIC COSTS</b>	<b>\$1,504,628</b>	<b>\$1,456,378</b>	<b>\$1,418,466</b>	<b>\$1,425,900</b>
<b>TOTAL POLICY/PROGRAMME SPECIFIC COSTS AFTER APPLICATION OF EFFICIENCY DIVIDEND AND</b>	<b>\$1,504,628</b>	<b>\$1,456,378</b>	<b>\$1,418,466</b>	<b>\$1,425,900</b>

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