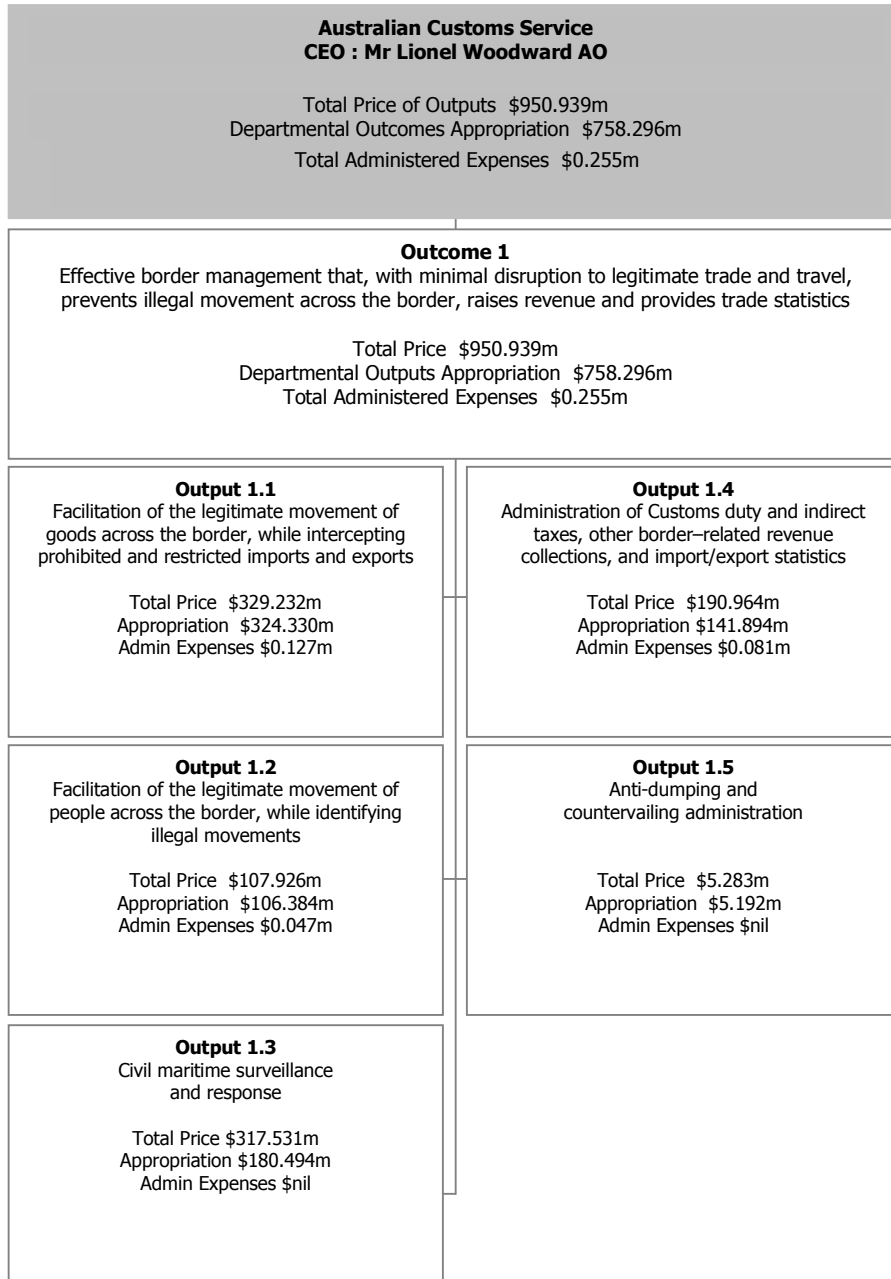


AUSTRALIAN CUSTOMS SERVICE

Outcomes and Outputs Map



Section 1: Overview, variations and measures

OVERVIEW

There are no changes to Australian Customs Service's role, mission or its outcomes and outputs structures as a result of Additional Estimates.

ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

Additional appropriations have been allocated for estimates variations through the Additional Estimates process. Details of these additional appropriations and their impact on the achievement of the agency's outcomes and outputs are explained below.

Departmental

The total price of Customs outputs has increased by \$55.6m since the 2004-05 Budget.

VARIATIONS — MEASURES¹

	2004-05	2005-06	2006-07	2007-08
	\$'000	\$'000	\$'000	\$'000
Outcome 1				
Increase in departmental appropriations				
First Port Boarding 75-80%	-	3,112	3,139	3,424
All Container Examination Facilities (CEF) Saturday Shift and Afternoon Shift at Brisbane CEF	14,041	14,162	14,436	14,725
Waterfront Closed Circuit Television	787	3,670	4,339	4,389
Australia's Outward Control Points - Enhancing Security	115	90	91	91
Standardised Data Set	1,366	549	18	18
Biological and Chemical Agent Screening	1,185	2,400	2,916	2,936
Expansion of the Detector Dog Program	2,989	1,327	1,303	1,276
New Mail Screening Technology	1,300	1,404	1,721	1,841
Overseas Post Beijing	1,191	1,203	1,228	1,253
Overseas Post Jakarta	887	897	915	934
Unmanned Aerial Vehicle	180	424	-	-
Container Examination Facilities Funding	545	869	21,118	21,565
Australia-Thai Free Trade Agreement	701	1,401	1,401	1,401
Customs Financial Review	22,800	12,400	8,900	4,200
Offshore Maritime Security	1,000	2,404	2,404	2,423
Enhanced Security for Diplomatic Missions	-	-	-	57
Additional Import Processing Charge Funding	3,510	-	-	-
Australia-US Free Trade Agreement	1,240	1,831	1,831	1,831
Australia-US Free Trade Agreement - Procurement	200	-	-	-
Total	54,037	48,143	65,760	62,364

OTHER VARIATIONS TO APPROPRIATIONS

	2004-05	2005-06	2006-07	2007-08
	\$'000	\$'000	\$'000	\$'000
Outcome 1				
Variations in departmental appropriations				
Capital Use Charge Adjustment	-	-	-	19,676
Adjustment to Comcover Premium	(599)	-	-	-
Adjustment to Cost Recovery	828	4,533	8,343	11,214
Additional Pallet X-ray Machines	-	-	2,700	2,700
Access to Airline Reservation (CAPI)	-	-	-	6,413
Imported Hand Guns Storage	-	-	-	(384)
Parameter Adjustment	1,411	4,343	5,350	5,482
Total	1,640	8,876	16,393	45,101

Note

1. These measures include depreciation funding.

MEASURES – AGENCY SUMMARY

A detailed summary of measures and funding is set out in Tables 1.1.1 and 1.1.2.

Table 1.1.1: Summary of Expense Measures since the 2004–05 Budget

Measure	Outcome	Appropriation 2004–05 \$'000			Appropriation 2005–06 \$'000			Appropriations 2006–07 \$'000			Appropriations 2007–08 \$'000		
		Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total
First Port Boarding 75–80%	1	-	-	-	-	3,112	3,112	-	3,139	3,139	-	3,424	3,424
All Container Examination Facilities (CEF) Saturday Shift and Afternoon Shift at Brisbane CEF	1	-	14,041	14,041	-	14,162	14,162	-	14,436	14,436	-	14,725	14,725
Waterfront Closed Circuit Television	1	-	787	787	-	3,670	3,670	-	4,339	4,339	-	4,389	4,389
Australia's Outward Control Points – Enhancing Security	1	-	115	115	-	90	90	-	91	91	-	91	91
Standardised Data Set	1	-	1,366	1,366	-	549	549	-	18	18	-	18	18
Biological and Chemical Agent Screening Capability	1	-	1,185	1,185	-	2,400	2,400	-	2,916	2,916	-	2,936	2,936
Expansion of the Detector Dog Program	1	-	2,989	2,989	-	1,327	1,327	-	1,303	1,303	-	1,276	1,276
New Mail Screening Technology	1	-	1,300	1,300	-	1,404	1,404	-	1,721	1,721	-	1,841	1,841
Overseas Post - Beijing	1	-	1,191	1,191	-	1,203	1,203	-	1,228	1,228	-	1,253	1,253
Overseas Post - Jakarta	1	-	887	887	-	897	897	-	915	915	-	934	934
Unmanned Aerial Vehicle	1	-	180	180	-	424	424	-	-	-	-	-	-
Container Examination Facilities Funding	1	-	545	545	-	869	869	-	21,118	21,118	-	21,565	21,565
Australia-Thai Free Trade Agreement	1	-	701	701	-	1,401	1,401	-	1,401	1,401	-	1,401	1,401
Customs Financial Review	1	-	22,800	22,800	-	12,400	12,400	-	8,900	8,900	-	4,200	4,200
Offshore Maritime Security	1	-	1,000	1,000	-	2,404	2,404	-	2,404	2,404	-	2,423	2,423
Enhanced Security for Diplomatic Missions	1	-	-	-	-	-	-	-	-	-	-	57	57
Additional Import processing Charge	1	-	3,510	3,510	-	-	-	-	-	-	-	-	-
Australia-US Free Trade Agreement	1	-	1,240	1,240	-	1,831	1,831	-	1,831	1,831	-	1,831	1,831
Australia-US Free Trade Agreement -Procurement	1	-	200	200	-	-	-	-	-	-	-	-	-
Total		-	54,037	54,037	-	48,143	48,143	-	65,760	65,760	-	62,364	62,364

Table 1.1.2: Summary of Capital Measures since the 2004–05 Budget

Measure	Outcome	Appropriations 2004–05 \$'000			Appropriations 2005–06 \$'000			Appropriations 2006–07 \$'000			Appropriations 2007–08 \$'000		
		Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total
Biological and Chemical Agent Screening Capability	1	-	4,000	4,000	-	4,216	4,216	-	1,948	1,948	-	1,064	1,064
Expansion of the Detector Dog Program	1	-	360	360	-	-	-	-	-	-	-	-	-
New Mail Screening Technology	1	-	7,000	7,000	-	-	-	-	-	-	-	-	-
Overseas Post - Beijing	1	-	21	21	-	-	-	-	-	-	-	-	-
Overseas Post - Jakarta	1	-	21	21	-	-	-	-	-	-	-	-	-
Customs Financial Review	1	-	6,100	6,100	-	-	-	-	-	-	-	-	-
Standardised Data Set	1	-	92	92	-	-	-	-	-	-	-	-	-
All Container Examination Facilities (CEF) Saturday Shift and Afternoon Shift at Brisbane CEF	1	-	869	869	-	-	-	-	-	-	-	-	-
Waterfront Closed Circuit Television	1	-	3,456	3,456	-	5,908	5,908	-	-	-	-	-	-
Funding for Outward Passenger Processing	1	-	460	460	-	-	-	-	-	-	-	-	-
Enhanced Security for Diplomatic Missions	1	-	-	-	-	-	-	-	-	-	-	287	287
Australia-US Free Trade Agreement	1	-	293	293	-	-	-	-	-	-	-	-	-
Total		-	22,672	22,672	-	10,124	10,124	-	1,948	1,948	-	1,351	1,351

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.2: Appropriation Bill (No 3) 2004–05

	2003–04 Available \$'000	2004–05 Budget \$'000	2004–05 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
ADMINISTERED ITEMS					
Outcome 1					
Effective border management that, with minimal disruption to legitimate trade and travel, prevents illegal movement across the border, raises revenue and provides trade statistics	248	280	255	-	(25)
DEPARTMENTAL OUTPUTS					
Outcome 1					
Effective border management that, with minimal disruption to legitimate trade and travel, prevents illegal movement across the border, raises revenue and provides trade statistics	591,554	702,619	758,296	55,677	-
Total	591,802	702,899	758,551	55,677	(25)*

* The reduced estimates relates to reduction in membership fees for World Customs Organisations.

Table 1.3: Appropriation Bill (No 4) 2004–05

	2003–04 Available \$'000	2004–05 Budget \$'000	2004–05 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-Operating					
Equity injections	63,564	19,471	42,143	22,672	-
Total	63,564	19,471	42,143	22,672	-

Table 1.4: Average Staffing Level (ASL)

	2004–05 Budget	2004–05 Revised	Variation
Outcome 1			
Effective border management that, with minimal disruption to legitimate trade and travel, prevents illegal movement across the border, raises revenue and provide trade statistics	4,630	4,729	99
Total	4,630	4,729	99

VARIATIONS TO REVENUE FROM OTHER SOURCES THROUGH NET ANNOTATED (SECTION 31) RECEIPTS

Table 1.5: Changes to Net Annotated Appropriations (Section 31) Receipts

	Total Approp 2004-05 Budget \$'000	Total Approp 2004-05 Revised \$'000	Receipts from Independent Sources Budget 2004-05 \$'000	Receipts from Independent Sources Revised 2004-05 \$'000	Variation in Non-Govt Revenue 2004-05 \$'000
Outcome 1					
Effective border management that, with minimal disruption to legitimate trade and travel, prevents illegal movement across the border, raises revenue and provides trade statistics	702,619	758,296	48,716	49,606	890
Total	702,619	758,296	48,716	49,606	890

Table 1.6: Revenue from Independent Sources

	Budget Estimate 2004-05 \$'000	Revised Estimate 2004-05 \$'000
DEPARTMENTAL REVENUE		
Sales of goods and services/other revenue	48,716	55,606
Resources received free of charge	137,037	137,037
Total non-appropriation departmental revenue	185,753	192,643
ADMINISTERED REVENUE		
Customs Duty	4,770,000	5,110,000
Taxes, fees and fines	441,343	470,806
Total non-appropriation administered revenue	5,211,343	5,580,806

ESTIMATED SPECIAL ACCOUNTS FLOWS

Table 1.8: Estimated Special Accounts Flows

Revised Estimate - 2004-05, Heavy Figures					
<i>Final Actual - 2003-04, Light figures</i>					
	Opening Balance 2004-05 <i>2003-04</i> \$'000	Receipts 2004-05 <i>2003-04</i> \$'000	Payments 2004-05 <i>2003-04</i> \$'000	Adjustments 2004-05 <i>2003-04</i> \$'000	Closing Balance 2004-05 <i>2003-04</i> \$'000
Other Trust Moneys Reserve (Australian Customs Service) – <i>Financial Management and Accountability Act 1997; s20</i>	6,280 <i>5,941</i>	1,352 <i>1,216</i>	989 <i>1,223</i>	0 <i>0</i>	6,643 <i>5,934</i>
Tradegate Fees Reserve (Australian Customs Service) – <i>Financial Management and Accountability Act 1997; s20</i>	157 <i>283</i>	14,215 <i>13,693</i>	14,047 <i>13,589</i>	0 <i>0</i>	325 <i>387</i>
Security Deposits Reserve (Australian Customs Service) – <i>Financial Management and Accountability Act 1997; s20</i>	6,556 <i>7,640</i>	7,130 <i>7,283</i>	6,630 <i>8,561</i>	0 <i>0</i>	7,056 <i>6,361</i>
Industry Related Systems (Australian Customs Service) – <i>Financial Management and Accountability Act 1997; s20</i>	2,759 <i>2,677</i>	110 <i>128</i>	25 <i>20</i>	0 <i>0</i>	2,845 <i>2,784</i>
Total Special Accounts	15,752 <i>16,541</i>	22,807 <i>22,320</i>	21,691 <i>23,393</i>	- <i>0</i>	16,869 <i>15,466</i>

Section 2: Revisions to outcomes and outputs

OUTCOMES AND OUTPUTS

There are no changes to the outcome and output.

Revised performance information and level of achievement — 2004–05

The performance information that the Australian Customs Service will use to assess the level of its achievement against Outcome 1: Effective border management during 2004–05 has been revised from that reported in the 2004–05 Portfolio Budget Statements as follows:

Table 2.1: Performance information for Outputs affected by Additional Estimates — Outcome 1

Output	Performance Information 2004–05 Budget	Performance Information 2004–05 Revised
Output 1	Facilitate the movement of goods	
Facilitation of the legitimate movement of goods across the border, while intercepting prohibited and restricted imports and exports	<i>Quality:</i> Proportion of electronically lodged import declarations where an authority to deal is transmitted within 15 minutes of finalisation of details 97% Electronic cargo system – availability to Customs clients (availability against typical work day) - Air cargo automation 99.7% - Sea cargo automation 99.7%	<i>Quality:</i> Proportion of electronically lodged import declarations where an authority to deal is transmitted within 15 minutes of finalisation of details 97% Electronic cargo system – availability to Customs clients (availability against typical work day) - Air cargo automation 99.7% - Sea cargo automation 99.7%
	<i>Quantity:</i> Number of imported air waybills reported 5,000,000 Number of imported sea cargo manifest lines reported 1,686,000 Number of export entries lodged 1,200,000*	<i>Quantity:</i> Number of imported air waybills reported 5,410,000 Number of imported sea cargo manifest lines reported 1,890,000 Number of export entries lodged 1,200,000*
	Interception of prohibited/restricted goods	
	<i>Quality:</i> Performance cannot be forecast through any reliable statistical or other method	<i>Quality:</i> Performance cannot be forecast through any reliable statistical or other method
	<i>Price:</i> \$304.0m	<i>Price:</i> \$329.2m

* The introduction of new Customs export and import reporting systems during the current financial year may change the nature and volume of existing Customs clearance documents. A break-up showing results under both old and new arrangements will be provided in the Annual Report.

Table 2.1: Performance information for Outputs affected by Additional Estimates — Outcome 1 (continued)

Output	Performance Information 2004–05 Budget		Performance Information 2004–05 Revised	
Output 2	Facilitate legitimate movement of people			
Facilitation of the legitimate movement of people across the border, while identifying illegal movements	<i>Quality:</i>	Proportion of arriving international air passengers processed through the Entry Control Point within 30 minutes 95%	<i>Quality:</i>	Proportion of arriving international air passengers processed through the Entry Control Point within 30 minutes 95%
		Percentage of arriving passengers processed via advance passenger clearance processes 90%		Percentage of arriving passengers processed via advance passenger clearance processes 90%
	<i>Quantity:</i>	Number of international passengers (air and sea) Arriving 9,815,000 Departures 9,765,000	<i>Quantity:</i>	Number of international passengers (air and sea) Arriving 10,305,000 Departures 10,253,000
		Number of international crew (air and sea) Arriving 837,000 Departures 831,000		Number of international crew (air and sea) Arriving 878,000 Departures 872,000
	Prevent illegal movement across the border			
	<i>Quality:</i>	Performance cannot be forecast through any reliable statistical or other method	<i>Quality:</i>	Performance cannot be forecast through any reliable statistical or other method
	<i>Price:</i>	\$106.8m	<i>Price:</i>	\$107.9m

Table 2.1: Performance information for Outputs affected by Additional Estimates — Outcome 1 (continued)

Output	Performance Information 2004–05 Budget	Performance Information 2004–05 Revised
Output 3		
Civil maritime surveillance and response	<i>Quality:</i> Performance cannot be forecast through any reliable statistical or other method	<i>Quality:</i> Performance cannot be forecast through any reliable statistical or other method
	<i>Quantity:</i> Aerial surveillance coverage (square nautical miles) - Coastwatch contracted aircraft and RAAF assets 148 million+ - Coastwatch contracted satellite 5.6 million Aerial Surveillance (Flying hours) - Coastwatch contracted aircraft 21,145 - RAAF P3 Orion 250 Marine surveillance and response (Sea days) - RAN Fremantle Class Patrol Boat 1,800 - Customs ocean-going vessels greater than 12 metres 2,400 - Southern Ocean surveillance (Patrol days) 200-250	<i>Quantity:</i> Aerial surveillance coverage (square nautical miles) -Coastwatch contracted aircraft and RAAF assets 148 million+ - Coastwatch contracted satellite 4.8 million Aerial Surveillance (Flying hours) - Coastwatch contracted aircraft 21,145 - RAAF P3 Orion 250 * Marine surveillance and response (Sea days) - RAN Fremantle Class Patrol Boat 1,800 * - Customs ocean-going vessels greater than 12 metres 2,400 - Southern Ocean surveillance (Patrol days) 170–190
	<i>Price:</i> \$307.7m	<i>Price:</i> \$317.5m

+ It is expected that the HFSWR trial will commence in the second half of 2004–05, with anticipated surveillance coverage of some 10,000 square nautical miles of discrete vector, in the approaches to the Torres Strait, each day.

* This target is based on a long-standing Defence commitment to Customs for the civil maritime surveillance program. Resources for Australia's civil maritime surveillance program are also provided by Defence through Operation Relex II. The hours/sea days are costed in accordance with rates provided by Defence. Actual figures will be provided in the Annual Report.

Table 2.1: Performance information for Outputs affected by Additional Estimates — Outcome 1 (continued)

Output	Performance Information 2004–05 Budget	Performance Information 2004–05 Revised
Output 4	Collection of revenue	
Administration of Customs duty and indirect taxes, other border-related revenue collections, and import/exports statistics	<i>Quality:</i> Electronic systems availability to Customs clients (availability as a proportion of prime time) 99%	<i>Quality:</i> Electronic systems availability to Customs clients (availability as a proportion of prime time) 99%
	Number of external appeals against decisions: - Granting of Tariff Concession Orders 10–15 - Eligibility for 4th Schedule By-law 1–5	Number of external appeals against decisions: - Granting of Tariff Concession Orders 10–15 - Eligibility for 4 th Schedule By-law 1–5
	<i>Quantity:</i> Significant revenues collected (Including Customs Duty, GST and Passenger Movement Charge) \$7,515m (net of GST)	<i>Quantity:</i> Significant revenues collected (Including Customs Duty, GST and Passenger Movement Charge) \$7,878m (net of GST)
	Number of customs import entries lodged - Electronic 3,180,000 - Manual 22,000	Number of customs import entries lodged - Electronic 3,400,000 - Manual 22,000
	Number of drawback applications 10,500–11,500	Number of drawback applications 10,500–11,500
	Number of refund applications 23,000	Number of refund applications 23,000
	<i>Quantity:</i> Number of air cargo screened free consignments 2,250,000	<i>Quantity:</i> Number of air cargo screened free consignments 2,250,000
	Major duty concessions - Tariff Concession System \$440–\$480m	Major duty concessions - Tariff Concession System \$440–\$480m
	Cheese and Curd Quota \$9 – \$11m	Cheese and Curd Quota \$9 – \$11m
	<i>Quality:</i> Revenue compliance verification Number of fraud/evasion cases adopted for investigation 55–75	<i>Quality:</i> Revenue compliance verification Number of fraud/evasion cases adopted for investigation 55–75

**Table 2.1: Performance information for Outputs affected by Additional Estimates
— Outcome 1 (continued)**

Output	Performance Information 2004–05 Budget	Performance Information 2004–05 Revised
Output 4	Revenue compliance verification (continued)	
	<p><i>Quality:</i> Revenue compliance assurance activity:</p> <p>Imports – Total Customs value subject to compliance activity as a proportion of total Customs value reported 10%</p> <p>Exports – Total FOB subject to compliance activity as a proportion of total FOB reported 10%</p> <p>Proportion of drawback and refunds delivered in accordance with standards - Drawbacks 90% - Refunds 100%</p> <p>Proportion of concessional arrangements for importers and exporters delivered in accordance with standards 100%</p> <p>Number of fraud/evasion cases adopted for prosecution 18–25</p>	<p><i>Quality:</i> Revenue compliance assurance activity:</p> <p>Imports – The Customs value of goods imported by companies subject to compliance activity as a proportion of total Customs value reported 10%.</p> <p>Exports – The FOB of goods exported by companies subject to compliance activity as a proportion of total FOB reported 10%</p> <p>Proportion of drawback and refunds delivered in accordance with standards - Drawbacks 90% - Refunds 100%</p> <p>Proportion of concessional arrangements for importers and exporters delivered in accordance with standards 100%</p> <p>Number of fraud/evasion cases adopted for prosecution 18–25</p>
	<i>Price:</i> \$156.2m	<i>Price:</i> \$190.9m

Table 2.1: Performance information for Outputs affected by Additional Estimates — Outcome 1 (continued)

Output	Performance Information 2004–05 Budget		Performance Information 2004–05 Revised	
Output 5				
Anti-dumping and countervailing administration	<i>Quality:</i>	Proportion of anti-dumping/countervailing cases and reviews completed within 155 days - Cases 100% - Reviews 100%	<i>Quality:</i>	Proportion of anti-dumping/countervailing cases and reviews completed within 155 days - Cases 100% - Reviews 100%
	<i>Quantity:</i>	Workloads against these cannot be anticipated as they are dependent on international trends/economic circumstances beyond Custom's control	<i>Quantity:</i>	Workloads against these cannot be anticipated as they are dependent on international trends/economic circumstances beyond Custom's control
	<i>Price:</i>	\$5.1m	<i>Price:</i>	\$5.2m

Section 3: Budgeted financial statements

Revisions to the budgeted departmental and administered financial statements for the department since the 2004–05 Portfolio Budget Statements are presented in this section.

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

Departmental financial statements

Budgeted departmental statement of financial performance

Total revenue is now estimated to be \$758.3m in the 2004–05, an increase of \$55.6m from Budget. The increase is primarily the result of election commitments made during 2004–05, outcome of Customs Financial Review and additional funding as part of the Australia-US Free Trade Agreement.

Budgeted departmental statement of financial position

The major increase in the equity compared to 2003–04 actual results is due to capital injections associated with election commitments and the Customs Financial Review.

Departmental capital budget statement

The changes in the Capital Budget Statement are due to the capital injection received from budget measures and Customs Financial Review.

Schedule of administered activity

There has been an increase in Customs Duty from \$4.77b to \$5.11b due to revised estimates.

Table 3.1: Budgeted Departmental Statement of Financial Performance for the period ended 30 June

		Actual 2003–04	Revised Budget 2004–05	Forward Estimate 2005–06	Forward Estimate 2006–07	Forward Estimate 2007–08
	Note	\$'000	\$'000	\$'000	\$'000	\$'000
REVENUES						
Revenues from ordinary activities						
Revenue from Government	1	591,554	758,296	767,788	731,943	673,093
Goods and Services	2	77,351	49,606	53,051	52,557	51,950
Revenue from sales of assets		264	-	-	-	-
Interest		-	-	-	-	-
Other	3	137,572	143,037	144,137	145,137	146,237
Revenues from ordinary activities		806,741	950,939	964,976	929,637	871,280
EXPENSES						
Expenses from ordinary activities (excluding borrowing costs expense)						
Employees	4	320,524	343,868	360,134	357,754	310,093
Suppliers	5	447,106	562,297	552,718	514,946	501,938
Depreciation and amortisation		28,198	44,490	52,086	56,937	59,249
Write-down of assets		2,919	-	-	-	-
Value of assets sold		314	-	-	-	-
Other		988	-	-	-	-
Expenses from ordinary activities (excluding borrowing costs expense)		800,049	950,655	964,938	929,637	871,280
Borrowing cost expense		557	284	38	-	-
Operating surplus or deficit from ordinary activities		6,135	-	-	-	-
Net surplus or deficit		6,135	-	-	-	-
Net surplus or deficit attributable to Commonwealth		6,135	-	-	-	-

Table 3.2: Budgeted Departmental Statement of Financial Position as at 30 June

	Note	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000
ASSETS						
Financial Assets						
Cash		24,097	10,647	10,500	9,700	8,900
Receivables		23,176	16,747	24,566	34,066	43,879
Total financial assets		47,273	27,394	35,066	43,766	52,779
Non-financial assets						
Land and buildings		40,881	42,308	42,047	42,047	42,047
Infrastructure, plant and equipment	6	81,692	107,129	117,819	115,867	113,105
Inventories		1,205	1,205	1,205	1,205	1,205
Intangibles	7	163,156	181,956	174,356	169,556	164,656
Other		10,624	10,624	10,624	10,624	10,624
Total non-financial assets		297,558	343,222	346,051	339,299	331,637
Total assets		344,831	370,616	381,117	383,065	384,416
LIABILITIES						
Interest bearing liabilities						
Leases		7,928	2,775	-	-	-
Total interest bearing liabilities		7,928	2,775	-	-	-
Provisions						
Employees		109,262	100,587	105,084	105,084	106,254
Total provisions		109,262	100,587	105,084	105,084	106,254
Payables						
Suppliers		22,547	20,017	15,520	15,520	14,350
Other		6,982	6,982	6,982	6,982	6,982
Total payables		29,529	26,999	22,502	22,502	21,332
Total liabilities		146,719	130,361	127,586	127,586	127,586
EQUITY						
Parent equity interest						
Contributed equity	8	159,525	201,668	214,944	216,892	218,243
Reserves		15,399	15,399	15,399	15,399	15,399
Retained surpluses or accumulated deficits		23,188	23,188	23,188	23,188	23,188
Total parent equity interest		198,112	240,255	253,531	255,479	256,830
Total equity		198,112	240,255	253,531	255,479	256,830
TOTAL ASSETS AND LIABILITIES BY MATURITY						
Current Assets		57,897	38,018	45,690	54,390	63,403
Non-Current Assets		286,934	332,598	335,427	328,675	321,013
Current Liabilities		75,606	66,991	61,383	61,383	60,645
Non-Current Liabilities		71,113	63,370	66,203	66,203	66,941

Table 3.3: Budgeted Departmental Statement of Cash Flows for the period ended 30 June

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000
OPERATING ACTIVITIES					
Cash Received					
Appropriations	596,554	758,296	767,788	731,943	673,093
Goods and services	79,961	56,035	45,232	43,057	42,137
Interest	-	-	-	-	-
Other	33,912	12,856	12,856	12,856	12,856
Total cash received	710,427	827,187	825,876	787,856	728,086
Cash used					
Employees	312,010	352,543	355,637	357,754	308,923
Suppliers	305,015	434,646	425,934	382,665	369,727
Borrowing costs	557	284	38	-	-
Other	37,236	-	-	-	-
Total cash used	654,818	787,473	781,609	740,419	678,650
Net cash from/(used by) operating activities	55,609	39,714	44,267	47,437	49,436
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	264	-	-	-	-
Total cash received	264	-	-	-	-
Cash used					
Purchase of property, plant and equipment	91,154	90,154	54,915	50,185	51,587
Total cash used	91,154	90,154	54,915	50,185	51,587
Net cash from/(used by) investing activities	(90,890)	(90,154)	(54,915)	(50,185)	(51,587)
FINANCIAL ACTIVITIES					
Cash Received					
Cash from Capital Injection	52,436	42,143	13,276	1,948	1,351
Total cash received	52,436	42,143	13,276	1,948	1,351
Cash used					
Repayments of debt	4,842	5,153	2,775	-	-
Capital use charge paid	-	-	-	-	-
Other	-	-	-	-	-
Total cash used	4,842	5,153	2,775	-	-
Net cash from/(used by) financing activities	47,594	36,990	10,501	1,948	1,351
Net increase in cash held	12,313	(13,157)	(147)	(800)	(800)
Cash at the beginning of the reporting period	11,784	24,097	10,647	10,500	9,700
Cash at end of reporting period	24,097	10,647	10,500	9,700	8,900

Table 3.4: Departmental Capital Budget Statement for the period ended 30 June

	Actual 2003–04 \$'000	Revised Budget 2004–05 \$'000	Forward Estimate 2005–06 \$'000	Forward Estimate 2006–07 \$'000	Forward Estimate 2007–08 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections	55,866	42,143	13,276	1,948	1,351
Total	55,866	42,143	13,276	1,948	1,351
Represented by					
Purchase of non-financial assets	51,994	38,505	10,209	1,948	1,351
Other	3,872	3,638	3,067	-	-
Total	55,866	42,143	13,276	1,948	1,351
PURCHASE OF NON-CURRENT ASSETS					
Funded by capital appropriations	51,994	38,505	10,209	1,948	1,351
Funded internally by departmental resources	39,160	51,650	44,707	48,237	50,237
Total	91,154	90,155	54,916	50,185	51,588

Table 3.5: Departmental Non-financial Assets — Summary of Movement (Budget Year 2004–05)

	Land \$'000	Buildings \$'000	Other Infrastructure Plant and Equipment \$'000	Other Intangibles \$'000	Total \$'000
Carrying amount at the start of year	4,665	36,216	81,692	163,156	285,729
Additions	-	7,186	50,465	32,504	90,155
Disposals	-	-	-	-	-
Depreciation/amortisation expense	-	(6,381)	(24,405)	(13,704)	(44,490)
Carrying amount at the end of year	4,665	37,020	107,752	181,956	331,393
Total additions					
Self funded	-	2,314	34,171	12,770	49,255
Appropriations	-	4,872	16,294	19,734	40,900
Total	-	7,186	50,465	32,504	90,155

Table 3.6: Schedule of Budgeted Revenues and Expenses Administered on behalf of Government for the period ended 30 June

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000
REVENUES					
Taxation					
Other taxes, fees and fines	456,997	470,806	494,281	517,677	539,660
Total taxation	456,997	470,806	494,281	517,677	539,660
Non-taxation					
Customs Duty	5,654,751	5,110,000	4,740,000	4,740,000	5,020,000
Interest	39	-	-	-	-
Total non-taxation	6,111,787	5,580,806	5,234,281	5,257,677	5,559,660
Total revenues administered on behalf of the Government	6,111,787	5,580,806	5,234,281	5,257,677	5,559,660
EXPENSES					
Write-down and impairment of assets	22,875	-	-	-	-
Subsidies	586,861	-	-	-	-
Other	248	255	280	280	280
Total expenses administered on behalf of the Government	609,984	255	280	280	280

Table 3.7: Schedule of Budgeted Assets and Liabilities Administered on behalf of Government as at 30 June

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000
ASSETS					
Financial assets					
Cash	3,074	-	-	-	-
Receivables	71,322	74,396	74,396	74,396	74,396
Total financial assets	74,396	74,396	74,396	74,396	74,396
Non-financial assets					
Inventories	162	162	162	162	162
Total non-financial assets	162	162	162	162	162
Total assets administered on behalf of the Government	74,558	74,558	74,558	74,558	74,558
LIABILITIES					
Interest bearing liabilities					
Other	2,785	2,785	2,785	2,785	2,785
Total interest bearing liabilities	2,785	2,785	2,785	2,785	2,785
Provisions					
Other provisions	17,137	17,137	17,137	17,137	17,137
Total provisions	17,137	17,137	17,137	17,137	17,137
Total liabilities administered on behalf of the Government	19,922	19,922	19,922	19,922	19,922

Table 3.8: Schedule of Budgeted Administered Cash Flows for the period ended 30 June

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000	Forward Estimate 2007-08 \$'000
OPERATING ACTIVITIES					
Cash Received					
Customs Duty	5,070,356	5,110,000	4,740,000	4,740,000	5,020,000
Taxes, fees and fines	433,972	470,806	494,281	517,677	539,660
Rendering of services Interest	39	-	-	-	-
Cash from Official Public Account	307,049	306,172	311,202	311,811	318,047
Cash Received – Other	2,282	-	-	-	-
Total cash received	5,813,698	5,886,978	5,545,483	5,569,488	5,877,707
Cash used					
Suppliers	248	255	280	280	280
Other	-	-	-	-	-
Cash to Official Public Account	5,824,714	5,886,723	5,545,203	5,569,208	5,877,427
Total cash used	5,824,962	5,886,978	5,545,483	5,569,488	5,877,707
Net cash from operating activities	(11,264)	-	-	-	-
FINANCING ACTIVITIES					
Cash received					
Cash received from reclassification of special account	-	-	-	-	-
Non operating interest credit to special account	11,534	-	-	-	-
Total cash received	11,534	-	-	-	-
Cash used					
Net cash used in financing activities	-	-	-	-	-
Total cash used	11,534	-	-	-	-
Net cash from financing activities	-	-	-	-	-
Net increase/decrease in cash held	377	-	-	-	-
Cash at beginning of reporting period	2,697	3,074	-	-	-
Cash at end of reporting period	3,074	3,074	-	-	-

NOTES TO THE FINANCIAL STATEMENTS

Basis of accounting

The budgeted financial statements have been prepared in accordance with Australian Accounting Standards, other authoritative pronouncements of the Accounting Standards Board (Accounting Guidance Releases), and having regard to Statements of Accounting Concepts.

Departmental

1. Revenues from Government

The 2004–05 appropriation revenue from government increased from \$702.6m to \$758.2m since last Budget. The increase of \$55.6m is mainly due to additional funding provided through election commitments and Customs Financial Review.

2. Goods and Services

The goods and services revenue increased from \$48.4m to \$49.6m.

3. Other Revenue

Other revenue principally comprises of revenue received free of charge from the Department of Defence (\$137.0m).

4. Employee Expenses

Employee expenses for 2004–05 have increased marginally from \$337.0m to \$343.0m. This increase of \$6.0m is a flow-on effect from election commitments, offshore maritime security initiative and Customs Financial Review.

5. Supplier Expenses

Supplier expenses have increased significantly from \$504m to \$562m since Budget. The increase of \$58.0m is mainly attributable to the Customs Financial Review and election commitments. Changes to forward estimates since Budget have also increased marginally due to parameter adjustment changes.

6. Infrastructure, plant and equipment

Refer to Departmental Non-Financial Assets – Summary of Movement (Table 3.5).

7. Intangibles

Refer to Departmental Non-Financial Assets – Summary of Movement (Table 3.5).

8. Contributed Equity

The estimated closing balance of contributed equity increased from \$212.9m to \$240.2m. The increase in the equity compared to 2003–04 actual results is due to capital injections associated with election announcements and the Customs Financial Review.