

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 16C - Special Accounts**Other Trust Monies**

Legal authority - *Financial Management and Accountability Act, 1997, s20*

Purpose - for expenditure in connection with services performed on behalf of other Governments and bodies that are not FMA agencies.

	\$'000s	\$'000s
Comcare Trust	394	157
Balance as at 1 July 1999	0	0
Add: Receipts from appropriations	541	525
Receipts from other sources	935	682
Less: Expenditure in 1999-00	420	288
Balance as at 30 June 2000	<u>514</u>	<u>394</u>

Legal authority - *Financial Management and Accountability Act, 1997, s20*

Purpose - for the receipt of monies temporarily held on trust or otherwise for the benefit of a person other than the Commonwealth.

	\$'000s	\$'000s
Other Trust Monies	4,299	2,419
Balance as at 1 July 1999	0	0
Add: Receipts from appropriations	7,877	4,379
Receipts from other sources	12,176	6,798
Less: Expenditure in 1999-00	6,748	2,499
Balance as at 30 June 2000	<u>5,428</u>	<u>4,299</u>

Legal authority - *Financial Management and Accountability Act, 1997, s20*

Australian Population, Multicultural and Immigration Research Program Trust Account

Purpose -

- i - for expenditure relating to the joint research program on population and immigration in accordance with the Minister for Immigration and Multicultural Affairs in consultation with State/Territories Ministers; and
- ii - for the disbursement to the Commonwealth and participating State/Territory Governments of monies, if any, standing to the credit of the trust account after the research program has been wound up.

	\$'000s	\$'000s
Balance as at 1 July 1999	88	124
Add: Receipts from appropriations	0	0
Receipts from other sources	100	100
	<u>188</u>	<u>224</u>
Less: Expenditure in 1999-00	94	136
Balance as at 30 June 2000	<u>94</u>	<u>88</u>

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 17 - Reporting of Outcomes
Note 17A - Reporting by Outcomes

	Outcome 1		Outcome 2		Total	
	Budget	Actual	Budget	Actual	Budget	Actual
	\$ '000s	\$ '000s	\$ '000s	\$ '000s	\$ '000s	\$ '000s
Net subsidies, benefits and grants expenses	9,113	15,259	26,035	25,913	35,148	41,172
Other administered expenses	14,558	4,522	94,837	92,671	109,395	97,193
Total net administered expenses	23,671	19,781	120,872	118,584	144,543	138,365
Add net cost of entity outputs	357,270	388,290	75,310	77,490	432,580	465,780
Outcome before abnormal/extraordinary items	380,941	408,071	196,182	196,074	577,123	604,145
Abnormal/extraordinary items	55,471	90,586	0	0	55,471	90,586
Net cost to budget outcome	436,412	498,657	196,182	196,074	632,594	694,731

Total assets deployed as at 30/6/00	82,751	72,589	20,688	18,147	103,439	90,737
Net assets deployed as at 30/6/00	30,266	79,659	7,567	19,915	37,833	99,575

Major Department Revenues & Expenses by outcome	Outcome 1 Actual \$'000	Outcome 2 Actual \$'000	Total Actual \$'000
Major expenses			
Employees	158,993	34,466	193,459
Suppliers	298,612	50,613	349,225
Depreciation	9,791	1,147	10,938
Major sources of revenues, other than from government			
Sale of goods and services	2,771	7,196	9,967

Major Administered Revenues & Expenses by outcome	Outcome 1 Actual \$'000	Outcome 2 Actual \$'000	Total Actual \$'000
Major expenses			
Grants	24	25,484	25,508
Subsidies	546	427	973
Personal benefits	5,880	0	5,880
Major sources of revenue, other than from government			
Fees and fines	205,711	24,373	230,084

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 17B - Departmental - Reporting by Outcomes by Funding Source for 1999-2000

Outcomes	Outputs \$'000s			Expenses against Revenue from other sources [C]	Total Expenses against Outputs	Total Appropriations	Total Expenses	
	Expenses against Revenue from Government (Appropriations) [B]					[D] = [B]	\$'000s	\$'000s
	Special Appropriation	Annual Appropriation Acts	Total					
Outcome 1								
Actual	0	(1)	(1)	(1)	483,408		483,408	
Budget	0	412,744	412,744	6,876	419,620	412,744	419,620	
Outcome 2								
Actual	105	(1)	105	(1)	88,096		88,096	
Budget	163	75,310	75,473	9,120	84,593	75,473	84,593	
Total								
Actual	105	(1)	104	(1)	571,504		571,504	
Budget	163	488,054	488,217	15,996	504,213	488,217	504,213	
						Appropriation Act 2 Capital		
						Actual (2)	8,154	
						Budget	28,812	
						Total Appropriations		
						Actual	(1)	
						Budget	517,029	

(1) It is not possible to identify expenses incurred against specific funding sources in all cases.
(2) As per Portfolio Additional Estimates 1999-2000, balance of \$20,658,000 is included above in Outcome Expense results.

Note 17B - Administered - Reporting by outcomes by funding source for 1999-2000

Outcomes	Outputs \$'000s			Expenses against Revenue from other sources [C]	Total Expenses against Outputs	Total Appropriations	Total Expenses	
	Expenses against Revenue from Government (Appropriations) [B]					[D] = [B]	\$'000s	\$'000s
	Special Appropriation	Annual Appropriation Acts	Total					
Outcome 1								
Actual	1,686	19,781	21,467	0	21,467		21,467	
Budget	1,701	23,671	25,372	0	25,372	25,372		
Outcome 2								
Actual	0	118,455	118,455	0	118,455		118,455	
Budget	0	120,704	120,704	0	120,704	120,704		
Total								
Actual	1,686	138,236	139,922	0	139,922		139,922	
Budget	1,701	144,375	146,076	0	146,076	146,076		
						Appropriation Act 2 Capital		
						Actual	129	
						Budget	168	
						Total Appropriations		
						Actual	140,051	
						Budget	146,244	

(1) It is not possible to identify expenses incurred against specific funding sources in all cases.

NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS

Note 18 - Executive Remuneration

	1999-00	1998-99
The number of Executives who received or were due to receive total remuneration of \$100,000 or more:	Number	Number
\$110,001 to \$120,000	3	2
\$120,001 to \$130,000	6	7
\$130,001 to \$140,000	6	7
\$140,001 to \$150,000	4	2
\$150,001 to \$160,000	5	4
\$160,001 to \$170,000	1	3
\$170,001 to \$180,000	3	0
\$180,001 to \$190,000	2	3
\$190,001 to \$200,000	0	1
\$230,001 to \$240,000	0	1
\$280,001 to \$290,000	0	2
\$330,001 to \$340,000	1	0
Total	31	32

	\$	\$
The aggregate amount of total remuneration of Executives shown above is:	4,427,112	5,002,566

	144,728	69,937
The aggregate amount of performance pay paid during the year to executive officers shown above is:		

	0	165,739
The aggregate amount of separation and redundancy payments during the year to Executives shown above is:		

Note 19 - Services provided by the Auditor-General

	1999-00	1998-99
Financial Statement audit services are provided free of charge to the Department. The fair value of the audit provided was:	\$	\$
	375,000	253,700

No other services were provided to the Department during the financial year.

Note 20 - Act of Grace Payments and Waivers

Ten (1998-99: 13) act of grace payments to the value of \$21,870 were made during the reporting year.	<u>21,870</u>	<u>101,210</u>
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There were no waivers of amounts owing to the Commonwealth made pursuant to subsection 34 (1) of the <i>Financial Management and Accountability Act 1997</i> in 1999-00 (1998-99: nil).	<u>0</u>	<u>0</u>
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Note 21 - Average Staffing Levels

The average staffing levels for the Department in 1999-00 were 3,680 (3,488 in 1998-99).

Note 22 - Financial Instruments
 Note 22A - Terms, conditions and accounting policies

Financial Instruments	Notes	Accounting Policies and Methods	Terms & Conditions
Financial Assets		Financial assets are recognised when control over future economic benefits is established and the amount of the benefit can be reliably measured.	
Cash		Deposits are recognised at their nominal amounts. Interest is credited to revenue as it accrues.	The Department invests surplus Departmental funds with the Reserve Bank of Australia in term deposits at rates advised by the Department of Finance and Administration. These investments can be from 7 to 365 days. Interest from the investments is paid on maturity. Monies not invested and remaining in the bank accounts attract interest rates at a lower rate of interest which is paid quarterly. No interest is receivable on Administered funds.
Receivables for goods and services	8A	Receivables are recognised at the nominal amounts due less any provision for bad and doubtful debts. Collectability of debts is reviewed at balance date. Provisions are made when collection of the debt is judged to be less rather than more likely.	Credit terms are net 30 days, unless otherwise agreed with Department of Immigration and Multicultural Affairs (1998-99; 30 days)
Loans	8D	Loans are recognised at the amounts lent. Collectability of amounts outstanding is reviewed at balance date. Provision is made for bad and doubtful loans where collection of the loan or part thereof is judged to be less rather than more likely. In rare circumstances, loan repayment may be waived. Interest is credited to revenue as it accrues.	Loans are made under contract for periods up to 10 years. No security is generally required.
Accrued revenue	8C	Interest is credited to revenue as it accrues. Interest is payable quarterly.	Gross revenue is forwarded by Austrade on a quarterly basis.