

Financial statements

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INDEPENDENT AUDITOR'S REPORT

To the Minister for Immigration and Citizenship

Scope

I have audited the accompanying financial statements of the Department of Immigration and Citizenship for the year ended 30 June 2009, which comprise: a Statement by the Chief Executive and Chief Finance Officer; Income Statement; Balance Sheet; Statement of Changes in Equity; Cash Flow Statement; Schedule of Commitments; Schedule of Contingencies; Schedule of Administered Items and Notes to and forming part of the Financial Statements, including a Summary of Significant Accounting Policies.

The Responsibility of the Chief Executive for the Financial Statements

The Department's Chief Executive is responsible for the preparation and fair presentation of the financial statements in accordance with the Finance Minister's Orders made under the *Financial Management and Accountability Act 1997*, including the Australian Accounting Standards (which include the Australian Accounting Interpretations). This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

My responsibility is to express an opinion on the financial statements based on my audit. I have conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. These auditing standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Department's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the

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the financial statements 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 Department's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Department's Chief Executive, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Independence

In conducting the audit, I have followed the independence requirements of the Australian National Audit Office, which incorporate the requirements of the Australian accounting profession.

Auditor's Opinion

In my opinion, the financial statements of the Department of Immigration and Citizenship:

- (a) have been prepared in accordance with the Finance Minister's Orders made under the *Financial Management and Accountability Act 1997*, including the Australian Accounting Standards; and
- (b) give a true and fair view of the matters required by the Finance Minister's Orders including the Department of Immigration and Citizenship's financial position as at 30 June 2009 and its financial performance and cash flows for the year then ended.

Australian National Audit Office



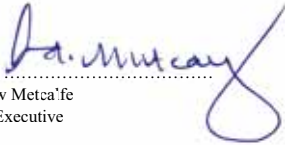
Ian Goodwin
Principal Advisor

Delegate of the Auditor-General

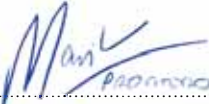
Canberra
(5 September 2009)

DEPARTMENT OF IMMIGRATION AND CITIZENSHIP
Statement by the Chief Executive and Chief Finance Officer

In our opinion, the attached financial statements for the year ended 30 June 2009 have been prepared based on properly maintained financial records, and give a true and fair view of the matters required by the Finance Minister's Orders made under the *Financial Management and Accountability Act 1997*, as amended.


Signed
Andrew Metcalf
Chief Executive

14 September 2009


Signed
Marilyn Prothero
Chief Finance Officer

19 September 2009

DEPARTMENT OF IMMIGRATION AND CITIZENSHIP
INCOME STATEMENT

for the year ended 30 June 2009

	Notes	2009 \$'000	2008 \$'000
INCOME			
Revenue			
Revenue from Government	3A	1,208,620	1,360,366
Sale of goods and rendering of services	3B	24,810	24,148
Fees and fines	3C	7,364	9,042
Rental income	3D	3,381	2,375
Royalties	3E	2,984	1,987
Other revenue	3F	8,157	11,321
Total revenue		1,255,316	1,409,239
Gains			
Sale of assets	3G	1,277	515
Foreign exchange	3H	75	183
Reversals of previous asset write-downs and impairments	3I	1,666	1,549
Other gains	3J	769	767
Total gains		3,787	3,014
Total income		1,259,103	1,412,253
EXPENSES			
Employee benefits ¹	4A	617,384	547,075
Suppliers	4B	555,434	717,219
Depreciation and amortisation	4C	113,610	94,722
Finance costs	4D	4,140	4,299
Write-down and impairment of assets	4E	15,337	13,184
Foreign exchange losses	4F	485	12
Losses from asset sales	4G	135	711
Other expenses	4H	166	606
Total expenses¹		1,306,691	1,377,828
Surplus (Deficit) attributable to the Australian Government¹		(47,588)	34,425

¹ Comparatives have been adjusted for prior years errors. See Note 1.22 for details.

The above statement should be read in conjunction with the accompanying notes.

DEPARTMENT OF IMMIGRATION AND CITIZENSHIP

BALANCE SHEET

as at 30 June 2009

	Notes	2009 \$'000	2008 \$'000
ASSETS			
Financial assets			
Cash and cash equivalents	5A	3,840	5,178
Trade and other receivables	5B	278,222	328,962
Other financial assets	5C	1,234	1,327
Total financial assets		283,296	335,467
Non-financial assets			
Land and buildings	6A	556,587	559,339
Infrastructure, plant and equipment	6B,E	60,503	74,511
Intangibles	6C,E	253,903	232,440
Other non-financial assets	6D	13,899	20,398
Total non-financial assets		884,892	886,688
Total assets		1,168,188	1,222,155
LIABILITIES			
Payables			
Suppliers ¹	7A	100,476	138,378
Other payables ^{1, 2 & 3}	7B	35,924	32,478
Total payables ^{1, 2 & 3}		136,400	170,856
Interest bearing liabilities			
Leases	8A	37,991	45,629
Total interest bearing liabilities		37,991	45,629
Provisions			
Employee provisions ^{2 & 3}	9A	171,171	145,879
Other provisions	9B	32,937	15,815
Total provisions ³		204,108	161,694
Total liabilities ^{1, 2 & 3}		378,499	378,179
Net assets		789,689	843,976
EQUITY			
Parent entity interest			
Contributed equity		780,796	784,053
Reserves		61,892	65,334
Retained surplus (accumulated deficit) ³		(52,999)	(5,411)
Total equity ³		789,689	843,976
Current assets		296,294	354,834
Non-current assets		871,894	867,321
Current liabilities ³		267,311	278,895
Non-current liabilities ³		111,188	99,284

¹ Comparatives have been adjusted for the reclassification of salary sacrifice payable from suppliers payable to other payables.

² Comparatives have been adjusted for the reclassification of salaries and wages, superannuation and other liabilities from employee provisions to other payables.

³ Comparatives have been adjusted for prior years errors. See Note 1.22 for details.

The above statement should be read in conjunction with the accompanying notes.

DEPARTMENT OF IMMIGRATION AND CITIZENSHIP
STATEMENT OF CHANGES IN EQUITY

as at 30 June 2009

	Retained Earnings		Asset Revaluation Reserves		Contributed Equity/Capital		Total Equity	
	2009 \$'000	2008 \$'000	2009 \$'000	2008 \$'000	2009 \$'000	2008 \$'000	2009 \$'000	2008 \$'000
Opening balance								
Balance carried forward from previous period	(5,411)	(32,922)	65,334	65,334	784,053	306,451	843,976	338,863
Adjustment for errors (see note 1.22)	-	(6,914)	-	-	-	-	-	(6,914)
Adjustment for changes in accounting policies	-	-	-	-	-	-	-	-
Adjusted opening balance	(5,411)	(39,836)	65,334	65,334	784,053	306,451	843,976	331,949
Income and expenses								
Revaluation adjustment	-	-	(3,442)	-	-	-	(3,442)	-
Sub-total income and expenses recognised directly in equity	(5,411)	(39,836)	61,892	65,334	784,053	306,451	840,534	331,949
Surplus (Deficit) for the period	(47,588)	34,425	-	-	-	-	(47,588)	34,425
Total income and expenses	(52,999)	(5,411)	61,892	65,334	784,053	306,451	792,946	366,374
Transactions with owners								
<i>Distributions to owners</i>								
Returns of capital:								
Restructuring (Note 10)	-	-	-	-	-	(13,591)	-	(13,591)
Returns of contributed equity	-	-	-	-	(39,617)	-	(39,617)	-
Contributions by Owners								
Appropriation (equity injection)	-	-	-	-	36,360	174,124	36,360	174,124
Restructuring (Note 10)	-	-	-	-	-	317,069	-	317,069
Sub-total transactions with owners								
Transfers between equity components	-	-	-	-	(3,257)	477,602	(3,257)	477,602
Closing balance attributable to the Australian Government	(52,999)	(5,411)	61,892	65,334	780,796	784,053	789,689	843,976

The above statement should be read in conjunction with the accompanying notes.

DEPARTMENT OF IMMIGRATION AND CITIZENSHIP

CASH FLOW STATEMENT

for the year ended 30 June 2009

	Notes	2009 \$'000	2008 \$'000
OPERATING ACTIVITIES			
Cash received			
Goods and services ¹		31,315	21,962
Appropriations		1,308,531	1,348,424
Net GST received		57,158	73,217
Other cash received ¹		16,223	24,448
Total cash received		<u>1,413,227</u>	<u>1,468,051</u>
Cash used			
Employees		595,423	527,752
Suppliers		616,763	775,223
Borrowing costs		4,140	4,299
Cash transferred to the Official Public Account		107,576	113,076
Other cash used		74	122
Total cash used		<u>1,323,976</u>	<u>1,420,472</u>
Net cash flows from or (used by) operating activities	11	<u>89,251</u>	<u>47,579</u>
INVESTING ACTIVITIES			
Cash received			
Proceeds from sales of property, plant and equipment		2,066	671
Total cash received		<u>2,066</u>	<u>671</u>
Cash used			
Purchase of property, plant and equipment		50,399	33,577
Purchase of intangibles		66,421	116,392
Total cash used		<u>116,820</u>	<u>149,969</u>
Net cash flows from or (used by) investing activities		<u>(114,754)</u>	<u>(149,298)</u>
FINANCING ACTIVITIES			
Cash received			
Appropriations - contributed equity		44,899	116,227
Total cash received		<u>44,899</u>	<u>116,227</u>
Cash used			
Repayment of borrowings		20,734	16,446
Total cash used		<u>20,734</u>	<u>16,446</u>
Net cash flows from or (used by) financing activities		<u>24,165</u>	<u>99,781</u>
Net increase or (decrease) in cash held		<u>(1,338)</u>	<u>(1,938)</u>
Cash and cash equivalents at the beginning of the reporting period		5,178	7,116
Cash and cash equivalents at the end of the reporting period	5A	<u>3,840</u>	<u>5,178</u>

¹ Comparatives have been adjusted for the reclassification of cash received from rental income from goods and services to other cash received.

The above statement should be read in conjunction with the accompanying notes.

DEPARTMENT OF IMMIGRATION AND CITIZENSHIP
SCHEDULE OF COMMITMENTS

as at 30 June 2009

	2009	2008
BY TYPE	\$'000	\$'000
Commitments receivable		
Sublease rental income	3,016	4,458
GST recoverable on commitments	77,292	90,742
Total commitments receivable	80,308	95,200
Capital commitments		
Land and buildings ¹	6,196	14,308
Infrastructure, plant and equipment ²	1,622	802
Intangibles ³	13,627	14,201
Total capital commitments	21,445	29,311
Other commitments		
Operating leases ⁴	468,076	426,804
IT services ⁵	399,543	354,137
Detention ⁶	4,161	41,261
IHSS ⁷	38	123,965
Other commitments ⁸	28,636	54,079
Total other commitments	900,454	1,000,246
Net commitments by type	841,591	934,357
BY MATURITY		
Commitments receivable		
Operating lease income		
One year or less	2,218	1,966
From one to five years	798	2,492
Over five years	-	-
Total operating lease income	3,016	4,458
GST receivable		
One year or less	22,606	33,728
From one to five years	40,311	44,858
Over five years	14,375	12,156
Total GST receivable	77,292	90,742

Commitments payable		
Capital commitments		
One year or less	21,445	28,854
From one to five years	-	457
Over five years	-	-
Total capital commitments	21,445	29,311
Operating lease commitments		
One year or less	74,816	74,433
From one to five years	221,718	206,391
Over five years	171,542	145,980
Total operating lease commitments	468,076	426,804
Other commitments		
One year or less	175,767	280,542
From one to five years	256,611	292,327
Over five years	-	573
Total other commitments	432,378	573,442
Net commitments by maturity	841,591	934,357

NB: Commitments are GST inclusive where relevant.

1. Land and buildings commitments represent amounts attributable to works at immigration detention centres.
2. Infrastructure, plant and equipment commitments relate primarily to fencing and other security at detention centres.
3. Intangible commitments relate predominantly to project work involving Systems for People initiatives.
4. Operating lease commitments include leases for onshore and offshore accommodation. A substantial portion of the commitments are in relation to rent for the Chan Street Offices in Belconnen (Canberra), the Wellington Central Perth Office and the Adelaide Street Brisbane Office.
5. IT service commitments include costs for CSC, Unisys and Optus.
6. Detention commitments relate to Christmas Island telecommunications and maintenance of detention centres. Commitments for 2008-09 have significantly decreased from 2007-08 as a result of the transfer of Detention GSL contract costs to administered items (see note 1.21).
7. Integrated Humanitarian Settlement Scheme (IHSS) commitments relate to services provided to refugees for settlement. Commitments for 2008-09 have significantly decreased from 2007-08 as a result of the transfer of IHSS costs to administered items (see note 1.21).
8. Other commitments include costs primarily for the outsourcing of office services and the provision of cleaning and maintenance services.

Nature of lease/General description of leasing arrangement

Lease for office accommodation

Lease payments are subject to fixed annual increases or annual increases in accordance with movements in the Consumer Price Index. The initial periods of office accommodation leases are still current and each may be renewed for up to five years at exercise of option.

Agreements for the provision of motor vehicles to senior executives

No contingent rentals exist. There are no renewal or purchase options available to the department.

Agreements in relation to support costs for computer equipment, software and telecommunications.

The department has three agreements relating to support costs. The telecommunications support agreement has three years remaining with four one year options available that can be aggregated in any form. The two agreements for computer equipment (including software) have fixed terms averaging 4 years, with a maximum of 8 years.

**DEPARTMENT OF IMMIGRATION AND CITIZENSHIP
SCHEDULE OF CONTINGENCIES**

as at 30 June 2009

Contingent Liabilities	Indemnities		Onshore claims for damages or costs		Offshore claims for damages or costs		TOTAL	
	2009	2008	2009	2008	2009	2008	2009	2008
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance from previous period	1,195	1,195	2,976	2,205	888	316	5,059	3,716
New	-	-	2,371	2,845	27	595	2,398	3,440
Re-measurement	(28)	-	(43)	(1,814)	(783)	(1)	(854)	(1,815)
Liabilities recognised	-	-	(2,722)	(40)	(40)	(22)	(2,762)	(62)
Obligations expired	-	-	(10)	(220)	-	-	(10)	(220)
Total Contingent Liabilities	1,167	1,195	2,572	2,976	92	888	3,831	5,059

As at 30 June 2009 the department had no quantifiable contingent assets or guarantees (2008: nil).

Comparatives have been adjusted as a result of a change in the 2008-09 Finance Ministers Orders (FMOs) to include in this schedule, contingencies assessed as remote and as a result of prior year errors for the unfunded Belgrade pension liability (see note 1.22 for details).

Details of each class of contingent liabilities, including those not included above because they cannot be quantified, are disclosed in Note 12: Contingent liabilities and assets.

The above schedule should be read in conjunction with the accompanying notes.

DEPARTMENT OF IMMIGRATION AND CITIZENSHIP
SCHEDULE OF ADMINISTERED ITEMS

	Notes	2009 \$'000	2008 \$'000
Income administered on behalf of Government			
<i>for the year ended 30 June 2009</i>			
Revenue			
Non-taxation revenue			
Sale of goods and rendering of services	16A	30,632	21,837
Fees and fines	16B	784,895	665,783
Recovery of detention costs		20,738	19,446
Other revenue		9,824	833
Total non-taxation revenue		846,089	707,899
Total revenues administered on behalf of Government		846,089	707,899
Gains			
Reversal of previous asset writedowns	16C	1,614	2,375
Foreign exchange	16D	600	-
Total gains administered on behalf of Government		2,214	2,375
Total income administered on behalf of Government		848,303	710,274
Expenses administered on behalf of Government			
<i>for the year ended 30 June 2009</i>			
Suppliers	17A	377,786	199,352
Subsidies	17B	16,074	16,457
Personal benefits	17C	9,786	6,987
Grants	17D	39,734	36,238
Write-down and impairment of assets	17E	21,996	20,755
Foreign exchange losses	17F	64	-
Other expenses	17G	1,066	2
Total expenses administered on behalf of Government		466,506	279,791

This schedule should be read in conjunction with the accompanying notes.

DEPARTMENT OF IMMIGRATION AND CITIZENSHIP
SCHEDULE OF ADMINISTERED ITEMS

	Notes	2009 \$'000	2008 \$'000
Assets administered on behalf of Government			
<i>as at 30 June 2009</i>			
Financial assets			
Cash and cash equivalents	18A	8,423	6,346
Receivables	18B	9,274	4,899
Other financial assets	18C	7,054	5,168
Total financial assets		24,751	16,413
Total assets administered on behalf of Government		24,751	16,413
Liabilities administered on behalf of Government			
<i>as at 30 June 2009</i>			
Payables			
Suppliers	19A	76,930	31,417
Subsidies	19B	4,965	3,863
Personal Benefits	19C	1,379	642
Grants	19D	101	362
Other payables	19E	1,892	1,621
Total payables		85,267	37,905
Provisions			
Bonds ¹	19F	56,409	66,986
Total provisions¹		56,409	66,986
Total liabilities administered on behalf of Government¹		141,676	104,891

¹ Comparatives have been adjusted for prior years errors. See Note 1.22 for details.

This schedule should be read in conjunction with the accompanying notes.

DEPARTMENT OF IMMIGRATION AND CITIZENSHIP
SCHEDULE OF ADMINISTERED ITEMS

	Notes	2009 \$'000	2008 \$'000
Administered cash flows			
<i>for the year ended 30 June 2009</i>			
OPERATING ACTIVITIES			
Cash received			
Immigration fees		785,492	666,246
Bonds received ¹		154,188	131,923
Sales of goods and rendering of services		32,419	23,620
Fines		2,536	3,355
Net GST received		25,935	13,099
Other		5,109	7,805
Total cash received¹		1,005,679	846,048
Cash used			
Grant payments		39,937	36,267
Bonds paid ¹		159,556	111,723
Subsidies paid		14,436	16,458
Personal benefits		9,051	6,988
Suppliers		366,736	216,743
Refunds paid		3,640	2,677
Total cash used¹		593,356	390,856
Net cash flows from or (used by) operating activities¹		412,323	455,192
Net increase (decrease) in cash held¹		412,323	455,192
Cash and cash equivalents at the beginning of the reporting period		6,346	8,146
Cash from Official Public Account for:			
-Appropriations ¹		588,222	386,348
		594,568	394,494
Cash to Official Public Account for:			
- Appropriations ¹		998,468	843,340
		998,468	843,340
Cash and cash equivalents at the end of the reporting period	18A	8,423	6,346

¹ Comparatives have been adjusted for prior years errors. See Note 1.22 for details.
This schedule should be read in conjunction with the accompanying notes.

DEPARTMENT OF IMMIGRATION AND CITIZENSHIP
SCHEDULE OF ADMINISTERED ITEMS

	2009	2008
	\$'000	\$'000
Administered commitments		
<i>as at 30 June 2009</i>		
BY TYPE		
Commitments receivable		
GST recoverable on commitments	6,836	8,077
Total commitments receivable	<u>6,836</u>	<u>8,077</u>
Commitments payable		
Other commitments		
Grants ¹	17,918	17,750
Suppliers ²	55,946	90,340
Other commitments ³	34,775	1,354
Total other commitments	<u>108,639</u>	<u>109,444</u>
Net commitments by type	<u><u>101,803</u></u>	<u><u>101,367</u></u>
BY MATURITY		
Commitments receivable		
Other commitments receivable		
One year or less	5,214	7,667
From one to five years	1,622	410
Over five years	-	-
Total other commitment receivables	<u>6,836</u>	<u>8,077</u>
Commitments payable		
Other commitments		
One year or less	69,016	104,916
From one to five years	39,623	4,528
Over five years	-	-
Total other commitments	<u>108,639</u>	<u>109,444</u>
Net commitments by maturity	<u><u>101,803</u></u>	<u><u>101,367</u></u>

NB: Commitments are GST inclusive where relevant.

- Grant commitments relate primarily to the delivery of the Migrant Community Services and Citizenship testing.
- Supplier commitments relate primarily to contracts for the Integrated Humanitarian Settlement Scheme and detention centre contracts. Comparatives have been adjusted to remove Adult Migrant English Program commitments as they are demand driven and do not represent fixed commitments.
- Other commitments relate primarily to funding for the International Organisation of Migration for assisted voluntary return services and the United Nations Office on Drugs and Crime for the development of computer based training.

This schedule should be read in conjunction with the accompanying notes.

DEPARTMENT OF IMMIGRATION AND CITIZENSHIP
SCHEDULE OF ADMINISTERED ITEMS (continued)

Administered Contingencies
as at 30 June 2009

Administered Contingent Liabilities	Claims for damages or costs		TOTAL	
	2009 \$'000	2008 \$'000	2009 \$'000	2008 \$'000
Balance from previous period	-	-	-	-
New	9,135	-	9,135	-
Re-measurement	-	-	-	-
Liabilities crystallised	-	-	-	-
Obligations expired	-	-	-	-
Total Administered Contingent Liabilities	9,135	-	9,135	-

As at 30 June 2009 the department had no quantifiable administered contingent assets, indemnities or guarantees (2008: nil).

Comparatives have been adjusted as a result of a change in the 2008-09 FMOs to include in this schedule, contingencies assessed as remote.

Details of each class of contingent liabilities, including those not included above because they cannot be quantified, are disclosed in Note 21: Administered contingent liabilities.

Statement of activities administered on behalf of Government

The major administered activities of the department for the year were directed towards achieving the two outcomes described in Note 1 to the financial statements. The department's major financial activity is the collection of visa application fees and fines under the *Migration Act 1958*. The department also administers a number of grant programmes to teach migrants English, assist with their integration into Australian society and promote harmony and multiculturalism in the community.

Details of planned activities for the year can be found in the department's Portfolio Budget Statements and Portfolio Additional Estimates Statements for 2008-09, which have been tabled in Parliament.

Note 1: Summary of Significant Accounting Policies

1.1 Objectives of the department

The Department of Immigration and Citizenship (the department) is an Australian Government controlled entity. The objective of the department is to manage the permanent and temporary entry of people to Australia, contribute to border security, settle migrants and refugees, administer Australian citizenship law and policy and promote the benefits of a united and diverse society.

The department is structured to meet two outcomes:

Outcome 1: Contributing to Australia's society and its economic advancement through the lawful and orderly entry and stay of people.

- Output Group 1.1: Migration and temporary entry
- Output Group 1.2: Refugee and humanitarian entry and stay
- Output Group 1.3: Border security
- Output Group 1.4: Compliance
- Output Group 1.5: Detention
- Output Group 1.6: Offshore asylum seeker management
- Output Group 1.7: Systems for People

Outcome 2: A society which values Australian citizenship and social cohesion, and enables migrants and refugees to participate equitably.

- Output Group 2.1: Settlement services
- Output Group 2.2: Translating and interpreting services
- Output Group 2.3: Australian citizenship
- Output Group 2.4: Promoting the benefits of a united and diverse society
- Output Group 2.5: Systems for People

The department's activities contributing toward these outcomes are classified as either departmental or administered. Departmental activities involve the use of assets, liabilities, revenues and expenses controlled or incurred by the department in its own right. Administered activities involve the management or oversight by the department, on behalf of the government, of items controlled or incurred by the government.

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

1.2 Basis of preparation of the financial report

The financial statements and notes are required by section 49 of the *Financial Management and Accountability Act 1997* and are a General Purpose Financial Report.

The financial statements and notes have been prepared in accordance with:

- Finance Minister's Orders for reporting periods ending on or after 1 July 2008; and
- Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board that apply for the reporting period.

The financial report has been prepared on an accrual basis and is in accordance with the historical cost convention, except for certain assets 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 report is presented in Australian dollars and values are rounded to the nearest thousand dollars unless otherwise specified.

Unless an alternative treatment is specifically required by an Accounting Standard or the Finance Minister's Orders, assets and liabilities are recognised in the balance sheet when and only when it is probable that future economic benefits will flow to the entity or a future sacrifice of economic benefits will be required and the amounts of the assets or liabilities can be reliably measured. However, assets and liabilities arising under Agreements Equally Proportionately Unperformed are not recognised unless required by an Accounting Standard. Liabilities and assets that are unrealised are reported in the schedule of commitments and the schedule of contingencies.

Unless alternative treatment is specifically required by an accounting standard, revenues and expenses are recognised in the income statement when and only when the flow, consumption or loss of economic benefits has occurred and can be reliably measured.

Administered revenues, expenses, assets and liabilities and cash flows reported in the schedule of administered items and related notes are accounted for on the same basis and using the same policies as for departmental items, except where otherwise stated at Note 1.21.

1.3 Significant accounting judgements and estimates

For the first time this year the department has reflected a provision for onerous contracts (see note 9B). This provision reflects the impact of a downturn in the property market as well as continued expectations of a reduction in average staffing levels, resulting in surplus leased space and a lower likelihood of the ability to sublease that space. The value of this provision will be affected by future changes in the property market as well as future changes in visa activity levels and government policy.

All other significant accounting judgements or estimates used in the preparation of the financial statements have been disclosed in the relevant note.

1.4 Changes in Australian Accounting Standards

The department is a not-for-profit entity and therefore applies the requirements specific to such entities in accordance with the Australian International Financial Reporting Standards (AIFRS).

Adoption of new Australian Accounting Standard requirements

No accounting standard has been adopted earlier than the application date as stated in the standard. The following new standards are applicable to the current reporting period:

AASB 1004 Contributions

This standard incorporates the requirements from AAS 27, 29 and 31 regarding contributions. The changes required by this standard include more detailed disclosure of contributions. These changes have been included in Note 19: Liabilities administered on behalf of Government.

AASB 1050 Administered Items

This standard requires the new Disaggregated Disclosures under AASB 1052 be applied to administered items. These changes have been applied to Note 26: Reporting of Outcomes.

AASB 1052 Disaggregated Disclosures

This standard requires a breakdown of balance sheet items by Outcome. These changes have been applied to Note 26 - Reporting of Outcomes.

There have been further standards that have been issued that do not impact on the department.

Future Australian Accounting Standard requirements

The following new standards, amendments to standards or interpretations have been issued by the Australian Accounting Standards Board but are effective for future reporting periods. It is estimated that the impact of adopting these pronouncements when effective will have no material financial impact on future reporting periods.

AASB 101 Presentation of Financial Statements

2007-8 Amendments to Australian Accounting Standards arising from AASB 101

2007-10 Further Amendments to Australian Accounting Standards arising from AASB 101

There have been further new standards, amendments and interpretations issued by the Australian Accounting Standards Board but are effective for future reporting periods, that do not impact on the department.

1.5 Revenue

Revenue from government

Amounts appropriated for departmental output appropriations for the year (adjusted for any formal additions and reductions) are recognised as revenue when the department gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned.

A new funding model was approved by Government and took effect from 1 July 2008. The new funding model is price based. The new model has a fixed and variable component, with variable funding adjusted to reflect actual movements in workload in line with movements in the department's key workload drivers (i.e. visa finalisations, citizenship decisions and border movements). The variable component comprises fixed unit prices and estimated activity levels that are adjusted, in year, through the Additional Estimates process and reconciled with the Department of Finance and Deregulation (Finance) at the end of the financial year. The fixed funding element and unit prices are adjusted each year by the Wage Cost Index less the Efficiency Dividend. The funding model also includes funding for some prescribed activities under a no-win no-loss arrangement (i.e. status resolution and irregular people movements). The cost of these items are fully reconciled as part of the end of year reconciliation process.

Other Types of revenue

Revenue from the sale of goods is recognised when:

- The risks and rewards of ownership have been transferred to the buyer;
- The seller retains no managerial involvement nor effective control over the goods;
- The revenue and transaction costs incurred can be reliably measured; and
- It is probable that the economic benefits associated with the transaction will flow to the entity.

Revenue from rendering of services is recognised by reference to the stage of completion of contracts at the reporting date. The revenue is recognised when:

- The amount of revenue, stage of completion and transaction costs incurred can be reliably measured; and
- The probable economic benefits with the transaction will flow to the entity.

The stage of completion of contracts at the reporting date is determined by reference to the proportion that costs incurred to date bear to the estimated total costs of the transaction.

Receivables

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 balance date. Allowances are made when collectability of the debt is no longer probable.

1.6 Gains

Other resources received free of charge

Resources received free of charge are recognised as gains 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.

Contributions of assets at no cost of acquisition or for nominal consideration are recognised as gains at their fair value when the asset qualifies for recognition, unless received from another government agency or authority as a consequence of a restructuring of administrative arrangements (refer to note 1.7).

Sale of assets

Gains from disposal of non-current assets are recognised when control of the asset has passed to the buyer.

1.7 Transactions with the government as owner

Equity injections

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

Restructuring of administrative arrangements

Net assets received from or relinquished to another Australian Government Agency or Authority under a restructuring of administrative arrangements are adjusted at their book value directly against contributed equity.

Lapsing appropriations

Departmental and non-operating appropriations do not lapse at financial year end. However, the responsible Minister may decide that part or all of a departmental or non-operating appropriation is not required and request the Finance Minister to reduce that appropriation. The reduction in the appropriation is effected by the Finance Minister's determination and is disallowable by Parliament.

1.8 Employee benefits

Liabilities for services rendered by employees are recognised at the reporting date to the extent that they have not been settled.

Liabilities for 'short-term employee benefits' (as defined in AASB 119 *Employee Benefits*) and termination benefits due within twelve months of balance date 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.

All other employee benefit liabilities are measured at the present value of the estimated future cash outflows to be made in respect of services provided by employees up to the reporting date.

Leave

The liability for employee benefits includes provision for annual leave and long service leave. Long service leave does not accrue for overseas posts' locally engaged employees who commenced after 12 December 1976. 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 department is estimated to be less than the annual entitlement for sick leave.

The leave liabilities are calculated on the basis of employees' remuneration, including the department's employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination.

The liability for long service leave has been determined by reference to the work of an actuary as at 21 February 2008. The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

Locally engaged employees at post

Locally engaged employees (LEE) are covered by individual employment contracts which are negotiated between the employee and the Department of Foreign Affairs and Trade on behalf of the department. These contracts are negotiated at post level in order to ensure compliance with local labour laws and regulations. The individual contracts are supported and expanded upon by the LEE Conditions of Service Handbook which is specific to each post. Where there is conflict between the two documents the individual contract takes precedence. Provisions for employee entitlements including unfunded liabilities are recognised in accordance with conditions of service at each post.

Separation and redundancy

Provision is made for separation and redundancy benefit payments. The department 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.

Superannuation

Staff of the department are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS) or the PSS accumulation plan (PSSap).

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 by the Department of Finance and Deregulation as an administered item.

The department makes employer contributions to the employee superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the government of the superannuation entitlements of the department's employees. The department accounts for the contributions as if they were contributions to defined contribution plans.

From 1 July 2005, new employees are eligible to join the PSSap scheme.

The liability for superannuation recognised as at 30 June represents outstanding contributions for the final fortnight of the year.

The department also makes contributions to pension schemes administered by DFAT for locally engaged staff at posts in London, Ottawa, Washington, Dublin and New Delhi. These schemes are disclosed in the administered accounts of the Department of Foreign Affairs and Trade.

1.9 Leases

A distinction is made between finance leases and operating leases. Finance leases effectively transfer from the lessor to the lessee substantially all the risks and rewards incidental to ownership of leased non-current assets. An operating lease is a lease that is not a finance lease. In operating leases, the lessor effectively retains substantially all such risks and benefits.

Where a non-current asset is acquired by means of a finance lease, the asset is capitalised at either the fair value of the lease property or, if lower, the present value of minimum lease payments at the inception of the contract and a liability is recognised at the same time and for the same amount.

The discount rate used is the interest rate implicit in the lease. Leased assets are amortised over the period of the lease. Lease payments are allocated between the principal component and the interest expense.

Finance leases exist in relation to IT and communications equipment, and are non-cancellable. The department guarantees the residual values of all assets leased.

Operating lease payments are expensed on a straight line basis which is representative of the pattern of benefits derived from the leased assets. Where leases are considered surplus, the operating rent has been brought to account in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

Lease incentives taking the form of 'free' leasehold improvements and rent holidays are recognised as liabilities. These liabilities are reduced by allocating lease payments between rental expense and reduction of the liability.

1.10 Borrowing costs

All borrowing costs are expensed as incurred.

1.11 Cash

Cash and cash equivalents include notes and coins held and any deposits in bank accounts with an original maturity of 3 months or less that are readily convertible to known amounts of cash and subject to insignificant risk of changes in value. Cash is recognised at its nominal amount.

1.12 Financial assets

The department classifies its financial assets in the following categories:

- financial assets at fair value through profit or loss; and
- loans and receivables.

The classification depends on the nature and purpose of the financial assets and is determined at the time of initial recognition.

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

Effective interest method

The effective interest method is a method of calculating the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial asset, or, where appropriate, a shorter period.

Income is recognised on an effective interest rate basis except for financial assets that are recognised at fair value through profit or loss.

Loans and receivables

Trade receivables, loans and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loans and receivables'. They are included in current assets, except for maturities greater than 12 months after the balance sheet date. These are classified as non current assets. Loans and receivables are measured at amortised cost using the effective interest method less impairment. Interest is recognised by applying the effective interest rate.

Impairment of financial assets

Financial assets are assessed for impairment at each balance date.

Financial assets held at amortised cost - If there is objective evidence that an impairment loss has been incurred for loans and receivables or held to maturity investments held at amortised cost, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of estimated future cash flows discounted at the asset's original effective interest rate. The carrying amount is reduced by way of an allowance account. The loss is recognised in the income statement.

1.13 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 fair value through profit or loss

Financial liabilities at fair value through profit or loss are initially measured at fair value. Subsequent fair value adjustments are recognised in profit or loss. The net gain or loss recognised in profit or loss incorporates any interest paid on the financial liability.

Other financial liabilities

Other financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs.

Other financial liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or, where appropriate, a shorter period.

Supplier and other payables

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).

1.14 Contingent liabilities and contingent assets

Contingent liabilities and contingent assets are not recognised in the Balance Sheet but are reported in the relevant schedules and notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

1.15 Financial guarantee contracts

As at 30 June 2009 the department held no financial guarantee contracts (2008: nil).

1.16 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 agency's accounts immediately prior to the restructuring.

1.17 Property, plant and equipment

Asset recognition threshold

Purchases of property, plant and equipment are recognised initially at cost in the Balance Sheet, except for purchases costing less than \$2,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

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 'makegood' provisions in property leases recognised by the department where there exists an obligation to restore the property to its original condition. These costs are included in the value of the department's leasehold improvements with a corresponding provision for the 'makegood' recognised.

Revaluations

Fair values for each class of asset are determined as shown below:

<i>Asset Class</i>	<i>Fair value measured at</i>
Land	Market selling price
Buildings exc. Leasehold improvements	Market selling price
Leasehold improvements	Depreciated replacement cost
Infrastructure, plant and equipment	Market selling price

Following initial recognition at cost, property plant and equipment are carried at fair value less accumulated depreciation and accumulated impairment losses. Valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do 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 reverses a previous revaluation decrement of the same asset class that was previously recognised through operating result. Revaluation decrements for a class of assets are recognised directly through operating result except to the extent that they reverse 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.

Depreciation

Depreciable property plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to the department using, in all cases, the straight-line method of depreciation.

Leasehold improvements are depreciated on a straight-line basis over the lesser of the estimated useful life of the improvements or the unexpired period of the lease.

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:

	2009	2008
Buildings on freehold land	30 to 50 years	40 to 50 years
Leasehold improvements	Lease term or 10 years	Lease term or 10 years
Plant and equipment	3 to 10 years	3 to 10 years

Impairment

All assets were assessed for impairment at 30 June 2009. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the higher of its fair value less costs to sell 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 department were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

No indicators of impairment were found for assets at fair value.

1.18 Intangibles

The department's intangibles comprise internally developed software for internal use. These assets are carried at cost less accumulated amortisation and accumulated impairment losses. The recognition threshold for internally developed software is \$100,000 and for purchased software \$10,000 per licence.

Software is amortised on a straight-line basis over its anticipated useful life. The useful lives of the department's software are 3 to 10 years (2007-08: 3 to 10 years).

All software assets were assessed for indications of impairment as at 30 June 2009.

1.19 Taxation

The department is exempt from all forms of taxation except fringe benefits tax (FBT) 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; and
- except for receivables and payables.

Commitments are reported GST inclusive where relevant.

1.20 Foreign currency

Transactions denominated in a foreign currency are converted at the exchange rate at the date of the transaction. Foreign currency receivables and payables are translated at the exchange rates current as at balance date. Associated currency gains and losses are not material.

1.21 Reporting of administered activities

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

Except where otherwise stated below, 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.

As part of the 2008-09 Budget, the Minister for Finance and Deregulation decided that several programs that were classified as departmental in nature prior to 2008-09 will be classified as administered from 1 July 2008. Therefore, from 1 July 2008, expenses in relation to Integrated Humanitarian Settlement Strategy contracts (Output 2.1.2), Onshore Detention (Output 1.5), and Offshore Asylum Seeker payments (Output 1.6) have been paid from administered funds, consistent with appropriation as identified in the budget papers. Costs and appropriation for these programs that relate to staffing and day to day administration have continued as departmental items.

Administered cash transfers to and from the Official Public Account

Revenue collected by the department for use by the Government rather than the department is administered revenue. Revenue collections are transferred to the Official Public Account (OPA) maintained by the Department of Finance and Deregulation. Conversely, cash is drawn from the OPA to make payments under Parliamentary appropriation on behalf of government. These transfers to and from the OPA are adjustments to the administered cash held by the department on behalf of the Government and reported as such in the statement of cash flows in the schedule of administered items and in the administered reconciliation table in Note 20: Administered Reconciliation Table. The schedule of administered items largely reflects the Government's transactions, through the department, with parties outside the Government.

Revenue

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

Fees are charged for visa applications and migration applications under the *Migration Act 1958* and in accordance with the *Migration (Visa Application) Charge Act 1997*. Fines are charged for non-compliance with the *Migration Act 1958*. Administered fees are recognised when collected by the department. Administered fines are recognised in the period in which the breach occurs. Revenue is recognised at its nominal amount due, less any impairment allowance. Collectability of debts is reviewed at balance date. Allowance is made when collection of the debt is judged to be less rather than more likely.

Receivables

Receivables are carried at amortised cost using the effective interest method. Losses due to impairment, derecognition and amortisation are recognised through surplus and deficit.

Indemnities

The maximum amounts payable under the indemnities given is disclosed in the schedule of administered items - contingencies. At the time of completion of the financial statements, there was no reason to believe that the indemnities would be called upon, and no recognition of any liability was therefore required.

Grants and subsidies

The department administers a number of grant and subsidy schemes on behalf of the Government.

Grant and subsidy liabilities are recognised to the extent that (i) the services required to be performed by the grantee have been performed or (ii) the grant eligibility criteria have been satisfied, but payments due have not been made. A commitment is recorded when the Government enters into an agreement to make these grants but services have not been performed or criteria satisfied.

Bonds

The department collects and repays bonds on behalf of the Australian Government for the purposes of compliance with the provisions of the *Migration Act 1958* and regulations. The department collects three types of bonds, namely compliance bonds, visitor visa bonds, and professional development visa securities. Receipts from these bonds are treated as liabilities until such time it is either forfeited or refunded to the customers. Revenue, and the corresponding asset, is only recognised at the point of forfeiture.

1.22 Prior period adjustments

Departmental

During the 2008-09 financial year, two errors were discovered relating to prior financial periods.

In accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*, the department has now restated the affected comparative figures for the 2008-09 financial statements.

The two errors are:

1. Performance pay

In the past, performance bonuses were recorded in the period they were paid rather than in the year they related to. From 2008-09 performance bonuses are recognised in the financial year they relate to. The impact on the financial statements is as follows:

Income Statement:

- Increase in 2007-08 expenses of \$974,000 in salaries and wages expenses.

Balance Sheet:

- Increase in 2007-08 salaries and wages payable of \$3,819,000;

- Decrease in opening balance of retained earnings (equity as at 1 July 2007) of \$2,845,000. This reflects the performance bonus payable for 2006-07 paid in 2007-08

2. Unfunded employee entitlements

Secondary liabilities relating to unfunded employees entitlements in Belgrade post have been recognised as a provision. This provision had been recognised only as contingent liability in prior periods. The impact on the financial statements is as follows:

Balance Sheet:

- Increase in 2007-08 employees' provisions of \$4,069,000;

- Decrease in offshore claims for damages and costs contingent liabilities of \$4,069,000;

Statement of Changes in Equity:

Retained earnings (equity as at 1 July) has decreased by \$6,914,000 due to performance pay (\$2,845,000) and unfunded employee entitlements (\$4,069,000).

The following changes were required:

	Notes	2007-08 Original \$'000	2007-08 Movement \$'000	2007-08 Restated \$'000
INCOME STATEMENT				
EXPENSES				
Employee Benefits	4A			
Wages and salaries		370,347	974	371,321
Total expenses		1,376,854	974	1,377,828
Surplus (Deficit)		35,399	974	34,425
BALANCE SHEET				
LIABILITIES				
Other Payables	7B			
Salaries and wages		5,361	3,819	9,180
Employees Provision	9A			
Other		2,484	4,069	6,553
Total liabilities		370,290	7,888	378,178
Net assets		851,865	(7,888)	843,977

EQUITY			
Retained surplus (deficit)	2,477	(7,888)	(5,411)
Total equity	801,652	(7,888)	793,764
Current liabilities	275,076	3,819	278,895
Non-current liabilities	95,215	4,069	99,284
STATEMENT of CHANGES in EQUITY			
Opening balance			
Adjustment for errors	-	(6,914)	(6,914)
Adjusted opening balance	(32,922)	(6,914)	(39,836)
Surplus (Deficit) for the year	35,399	(974)	34,425
Closing balance attributable to the government	2,477	(7,888)	(5,411)

Administered

Security Bonds

During the 2008-09 financial year, the department was advised by the Department of Finance and Deregulation that receipts and payments of Security Bonds are to be recognised through the Administered accounts rather than as Special Public Monies. This advice was supported by legal advice received by the department.

In accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*, the department has now restated the affected comparative figures for the 2008-09 financial statements.

These adjustments have no impact on the 2007-08 Income Statement, however, they affect the 2007-08 Balance Sheet and Cashflow Statement.

These prior period adjustment has several impacts on the financial statements:

Balance Sheet:

- Increase in 2007-08 provision for bonds of \$66,986,000.

Cash Flow Statement:

- Increase in 2007-08 bond receipts and subsequent transfer of cash to the OPA of \$131,923,000; and

- Increase in 2007-08 bonds paid and subsequent transfer of cash from the OPA of \$111,723,000.

The following changes were required:

	Notes	2007-08 Original \$'000	2007-08 Movement \$'000	2007-08 Restated \$'000
BALANCE SHEET				
LIABILITIES				
Bonds	19F	-	66,986	66,986
Total liabilities		37,905	66,986	104,891
CASHFLOW STATEMENT				
OPERATING ACTIVITIES				
Cash received				
Bonds receipts		-	131,923	131,923
Cash used				
Bonds paid		-	111,723	111,723
Cash from Official Public Account		274,625	111,723	386,348
Cash to Official Public Account		711,417	131,923	843,340
Cash and cash equivalents at the end of the reporting period		6,346	-	6,346

Note 2: Events after the balance sheet date

In response to the recommendations of the 2007-08 Review of Statutory Self-Regulation of the Migration Advice Profession, the Office of the Migration Agents Registration Authority (MARA) will operate as a separate administrative body attached to the department from 1 July 2009. Previous to 1 July 2009 the Office of the MARA was administered through the Migration Institute of Australia. The Office of the MARA will be funded from Departmental Appropriation until the Migration Act 1958 can be amended. The Office of the MARA will operate on a "no-win, no-loss" basis. This means that MARA will be budget neutral. The budget for 2009-10 will, however, be budget positive to incorporate one-off implementation and transitional accounting arrangements.

As at 30 June 2009, a Bill was before the Parliament which has now been passed by both Houses and is awaiting Royal Assent and Proclamation. Upon Proclamation the bill will abolish the imposition of the cost recovery associated with placing unlawful non-citizens in detention, with the exception of convicted illegal foreign fishers and convicted people smugglers. On commencement of the Bill, convicted people smugglers and convicted illegal foreign fishers will be prospectively liable for the cost of their detention. The Bill contains a provision that will extinguish all unpaid detention related debt, including debt which has been historically written-off as uncollectible. The bill is expected to be proclaimed in November 2009.

No other events have occurred after reporting date that would have a significant effect on the 2008-09 financial statements.

Note 3: Income

	2009	2008
	\$'000	\$'000
Revenue		
<u>Note 3A: Revenue from Government</u>		
Appropriations:		
Departmental outputs	1,208,620	1,360,366
Total revenue from Government	1,208,620	1,360,366
<u>Note 3B: Sale of goods and rendering of services</u>		
Provision of goods - related parties	159	-
Provision of goods - external parties	195	356
Rendering of services - related entities	5,260	3,313
Rendering of services - external parties	19,196	20,479
Total sale of goods and rendering of services	24,810	24,148
<u>Note 3C: Fees and fines</u>		
Electronic travel authority fees ¹	7,364	9,042
Total fees and fines	7,364	9,042
<u>Note 3D: Rental income</u>		
Operating lease:		
Property rental	3,381	2,375
Total rental income	3,381	2,375
<u>Note 3E: Royalties</u>		
Software	2,984	1,987
Total royalties	2,984	1,987
<u>Note 3F: Other revenue</u>		
Recovery of costs	7,157	10,432
Comcover	-	130
Other revenue	1,000	759
Total other revenue	8,157	11,321

¹ Renamed from Online fees in 2007-08 to Electronic travel authority fees in 2008-09.

Gains

Note 3G: Sale of assets

Land and buildings		
Proceeds from sale	2,000	462
Carrying value of assets sold	(752)	-
Selling expense	-	-
Infrastructure, plant and equipment		
Proceeds from sale	34	64
Carrying value of assets sold	(4)	(11)
Selling expense	(1)	-
Net gain from sale of assets	1,277	515

Note 3H: Foreign exchange

Non-speculative gains	75	183
Total foreign exchange gains	75	183

Note 3I: Reversals of previous asset write-downs and impairments

Write back of debtors	1,636	1,543
Write back of non-current assets	30	6
Total reversals of previous asset write-downs and impairments	1,666	1,549

Note 3J: Other gains

Resources received free of charge	769	767
Total other gains	769	767

Note 4: Expenses

	2009	2008
	\$'000	\$'000
Note 4A: Employee benefits		
Wages and salaries ¹	408,341	371,321
Superannuation:		
Defined contribution plans	77,898	69,645
Leave and other entitlements	87,459	73,840
Separation and redundancies	19,707	11,127
Other employee expenses	23,979	21,142
Total employee benefits¹	617,384	547,075
Note 4B: Suppliers		
Provision of goods – related entities	313	-
Provision of goods – external parties	10,127	12,877
Rendering of services – related entities	44,219	33,917
Rendering of services – external parties	395,901	585,003
Operating lease rentals - related entities:		
Minimum lease payments	9,661	6,871
Sublease	17,766	19,417
Operating lease rentals - external parties:		
Minimum lease payments	70,826	51,638
Workers compensation premiums	6,621	7,496
Total supplier expenses	555,434	717,219
Note 4C: Depreciation and amortisation		
Depreciation:		
Infrastructure, plant and equipment	7,395	6,509
Buildings	10,140	4,697
Leasehold improvements	34,991	31,352
Total depreciation	52,526	42,558
Amortisation:		
Assets held under finance leases	21,458	20,526
Intangibles - computer software	39,626	31,638
Total amortisation	61,084	52,164
Total depreciation and amortisation	113,610	94,722
Note 4D: Finance costs		
Finance leases	3,295	3,355
Unwinding of discount	845	944
Total finance costs	4,140	4,299

¹ Comparatives have been adjusted for prior years errors. See Note 1.22 for details.

Note 4E: Write-down and impairment of assets

Asset impairments from		
financial instruments	8,052	8,301
intangible assets	6,419	2,303
Asset Write-Downs from		
land and buildings	17	1,202
infrastructure, plant and equipment	192	600
intangible assets	657	778
Total write-down and impairment of assets	15,337	13,184

The Working Holiday Maker Portal, the first portal project for any visa category developed under Systems for People, experienced ongoing operational issues and was as a result withdrawn from use. A number of elements of this software were able to be used within the subsequently released Generic Visa Portal. The unused element were therefore treated as impaired software and the associated remaining value of \$6,245,833 written off. The total write-off relating to software impairment where the carrying amount exceeded the recoverable amount of the assets was \$6,419,107. (\$2,303,235 in 2007-08).

Note 4F: Foreign exchange losses

Non-speculative losses	485	12
Total foreign exchange losses	485	12

Note 4G: Losses from assets sales

Infrastructure, plant and equipment		
Proceeds from sale	(1,959)	(145)
Carrying value of assets sold	2,093	856
Selling expense	1	-
Total losses from assets sales	135	711

Note 4H: Other expenses

Other expense	166	606
Total other expenses	166	606

Note 5: Financial assets

	2009	2008
	\$'000	\$'000
Note 5A: Cash and cash equivalents		
Cash on hand or on deposit	3,840	5,178
Total cash and cash equivalents	3,840	5,178
Note 5B: Trade and other receivables		
Appropriations receivable:		
for existing outputs	236,007	296,971
for additional outputs	20,473	-
Total appropriations receivable	256,480	296,971
Goods and services - related entities	1,177	4,519
Goods and services - external parties	12,874	16,365
Accrued revenue	1,370	2,679
GST accrued receivable	6,252	8,439
GST receivable from the Australian Taxation Office	5,458	8,142
Total trade and other receivables (gross)	283,611	337,115
Less Allowance for impairment:		
Goods and services allowance	(5,389)	(8,153)
Total trade and other receivables (net)	278,222	328,962
Receivables are represented by:		
Current	278,222	328,962
Non-current	-	-
Total trade and other receivables (net)	278,222	328,962
Receivables are aged as follows:		
Not overdue	275,526	325,444
Overdue by:		
Less than 30 days	1,358	1,685
30 to 60 days	742	1,068
61 to 90 days	708	1,156
More than 90 days	5,277	7,762
Total receivables (gross)	283,611	337,115
The allowance for impairment is aged as follows:		
Not overdue	599	688
Overdue by:		
Less than 30 days	90	352
30 to 60 days	414	370
61 to 90 days	479	537
More than 90 days	3,807	6,206
Total allowance for impairment	5,389	8,153

Reconciliation of the allowance for impairment:

	Goods and services 2009 \$'000	Goods and services 2008 \$'000
Opening balance	8,153	8,950
Amounts written off	(7,053)	(6,003)
Amounts recovered and reversed	(144)	(148)
Increase/decrease recognised in net surplus	4,433	5,354
Closing balance	5,389	8,153

Note 5C: Other financial assets

Property bonds	901	1,031
Education bonds	140	140
Comcare	193	156
Total other financial assets	<u>1,234</u>	<u>1,327</u>

All other financial assets are current assets.

Note 6: Non-financial assets

	2009	2008
	\$'000	\$'000
Note 6A: Land and buildings		
Freehold land at gross carrying value (at fair value)	51,483	53,931
Buildings on freehold land:		
– work in progress	71	-
– fair value	359,697	274,204
– accumulated depreciation	(17,842)	(7,702)
Total buildings on freehold land	393,409	320,433
Leasehold improvements		
– work in progress	15,022	12,522
– fair value	238,848	282,649
– accumulated depreciation	(90,692)	(56,265)
– accumulated impairment losses	-	-
Total leasehold improvements	163,178	238,906
Total land and buildings (non-current)	556,587	559,339

All valuations are independent and are conducted in accordance with the revaluation policy stated at note 1.17. Revaluations of all asset classes excluding intangibles and assets held under finance lease were conducted during 2006-07.

A valuer's review was performed in 2008-09 to confirm that carrying amounts reasonably reflected the fair value of assets at the balance date. A revaluation decrement of \$3,442,000 was made to the asset revaluation reserve in 2008-09 for the revaluation of land.

No additional indicators of impairment were found for land and buildings.

Note 6B: Infrastructure, plant and equipment

Infrastructure, plant and equipment:		
- work in progress	-	3,345
- gross carrying value (at fair value)	145,376	128,247
- accumulated depreciation	(84,873)	(57,081)
Total infrastructure, plant and equipment (non-current)	60,503	74,511

All valuations are independent and are conducted in accordance with the revaluation policy stated at note 1.17. Revaluations of all asset classes excluding intangibles and assets held under finance lease were conducted during 2006-07. A valuer's review was performed in 2008-09 to confirm that carrying amounts reasonably reflected the fair value of assets at the balance date. Management has determined that the carrying value of assets held under finance lease reasonably reflect the fair value at balance date.

No indicators of impairment were found for infrastructure, plant and equipment.

Note 6C: Intangibles

Computer software at cost:

Internally developed – in progress	60,845	40,056
Internally developed – in use	261,881	223,861
Purchased	65,445	65,154
Total computer software	388,171	329,071
Accumulated amortisation - internally developed	(118,358)	(82,684)
Accumulated amortisation - purchased	(15,910)	(13,947)
Total intangibles (non-current)	253,903	232,440

Impairment losses relating to software where the carrying amount exceeded the recoverable amount of the assets was \$6,419,107. (\$2,303,235 in 2007-08). Details are disclosed in note 4E.

Note 6D: Other non-financial assets

Prepayments	13,899	20,398
Total other non-financial assets	13,899	20,398

All other non-financial assets were current assets.

No indicators of impairment were found for other non-financial assets.

Note 6: Non-financial assets

Note 6E: Analysis of property, plant and equipment

TABLE A – Reconciliation of the opening and closing balances of property, plant and equipment (2008-09)

	Land \$'000	Buildings \$'000	Buildings - leasehold improvements \$'000	Total land and buildings \$'000	Other IP & E \$'000	Total \$'000
As at 1 July 2008						
Gross book value	53,931	274,204	295,171	623,306	131,592	754,898
Gross book value opening adjustments - reclassifications	-	85,493	(85,493)	-	-	-
Accumulated depreciation/amortisation and impairment	-	(7,702)	(56,265)	(63,967)	(57,081)	(121,048)
Net book value 1 July 2008	53,931	351,995	153,413	559,339	74,511	633,850
Additions:						
by purchase ¹	990	71	45,752	46,813	950	47,763
by finance lease	-	-	-	-	15,871	15,871
Revaluations and impairments through equity	(3,442)	-	-	(3,442)	-	(3,442)
Reclassification	4	-	(227)	(223)	313	90
Depreciation/amortisation expense	-	(10,140)	(34,991)	(45,131)	(28,853)	(73,984)
Other movements: write offs	-	-	(17)	(17)	(192)	(209)
Disposals: other disposals	-	-	(752)	(752)	(2,097)	(2,849)
Net book value 30 June 2009	51,483	341,926	163,178	556,587	60,503	617,090
Net book value as of 30 June 2009 represented by:						
Gross book value	51,483	359,768	253,870	665,121	145,376	810,497
Accumulated depreciation/amortisation and impairment	-	(17,842)	(90,692)	(108,534)	(84,873)	(193,407)
	51,483	341,926	163,178	556,587	60,503	617,090

¹ Additions for Buildings - leasehold improvements include fitout of new office locations for the Chan Street Offices in Belconnen (Canberra) and the Wellington Central Perth Office.

TABLE B – Reconciliation of the opening and closing balances of property, plant and equipment (2007-08)

Item	Land \$'000	Buildings \$'000	Buildings - leasehold improvement			Total \$'000
			Total land and buildings \$'000	IP & E \$'000	Other \$'000	
As at 1 July 2007						
Gross book value	53,931	54,478	180,320	288,729	112,576	401,305
Accumulated depreciation/amortisation and impairment	-	(3,035)	(29,314)	(32,349)	(33,251)	(65,600)
Net book value 1 July 2007	53,931	51,443	151,006	256,380	79,325	335,705
Additions:						
by purchase	-	198	30,305	30,503	3,130	33,633
by finance lease	-	-	-	-	21,810	21,810
from acquisition of entities or operations (including restructuring)	-	216,376	93,299	309,675	7,394	317,069
Reclassification	-	3,752	(2,947)	805	534	1,339
Depreciation/amortisation expense	-	(4,697)	(31,352)	(36,049)	(27,035)	(63,084)
Other movements:						
write back of assets previously expensed	-	-	-	-	6	6
write offs	-	-	4,101	4,101	(430)	3,671
Disposals:						
from disposal of entities or operations (including restructuring)	-	-	(4,836)	(4,836)	(8,755)	(13,591)
other disposals	-	(570)	(670)	(1,240)	(1,468)	(2,708)
Net book value 30 June 2008	53,931	266,502	238,906	559,339	74,511	633,850
Net book value as of 30 June 2008 represented by:						
Gross book value	53,931	274,204	295,171	623,306	131,592	754,898
Accumulated depreciation/amortisation and impairment	-	(7,702)	(56,265)	(63,967)	(57,081)	(121,048)
	53,931	266,502	238,906	559,339	74,511	633,850

Note 6E: Intangibles

Table C: Reconciliation of the opening and closing balances of intangibles (2008-09).

Item	Computer software internally developed \$'000	Computer software purchased \$'000	Total \$'000
As at 1 July 2008			
Gross book value	288,330	40,741	329,071
Gross book value opening adjustments - reclassifications	(24,413)	24,413	-
Accumulated depreciation/amortisation and impairment	(82,684)	(13,947)	(96,631)
Net book value 1 July 2008	181,233	51,207	232,440
Additions:			
by purchase or internally developed	67,964	291	68,255
by finance lease	-	-	-
from acquisition of entities or operations (including restructuring)	-	-	-
Reclassifications	(90)	-	(90)
Amortisation	(37,663)	(1,963)	(39,626)
Impairments recognised in the operating result - gross book value	(6,419)	-	(6,419)
Other movements:			
write offs	(657)	-	(657)
Net book value 30 June 2009	204,368	49,535	253,903
Net book value as of 30 June 2009 represented by:			
Gross book value	322,726	65,445	388,171
Accumulated depreciation/amortisation and impairment	(118,358)	(15,910)	(134,268)
	204,368	49,535	253,903

Table D: Reconciliation of the opening and closing balances of intangibles (2007-08).

Item	Computer software internally developed \$'000	Computer software purchased \$'000	Total \$'000
As at 1 July 2007			
Gross book value	199,861	40,161	240,022
Accumulated amortisation and impairment	(57,281)	(10,384)	(67,665)
Net book value 1 July 2007	142,580	29,777	172,357
Additions:			
by purchase or internally developed	96,699	44	96,743
Reclassifications	(1,364)	(52)	(1,416)
Amortisation	(28,686)	(2,952)	(31,638)
Impairments recognised in the operating result	(2,303)	-	(2,303)
Disposals:			
other disposals	(1,280)	(23)	(1,303)
Net book value 30 June 2008	205,646	26,794	232,440
Net book value as of 30 June 2008 represented by:			
Gross book value	288,330	40,741	329,071
Accumulated depreciation/amortisation and impairment	(82,684)	(13,947)	(96,631)
	205,646	26,794	232,440

Note 7: Payables

	2009	2008
	\$'000	\$'000
Note 7A: Suppliers		
Trade creditors ¹	99,672	137,359
Operating lease rentals	804	1,019
Total supplier payables¹	100,476	138,378
Supplier payables - related entities are represented by:		
Current	10,491	12,584
Supplier payables - external parties are represented by:		
Current ¹	89,985	125,794
Total supplier payables¹	100,476	138,378

All supplier payables are current liabilities.
Settlement is usually made net 30 days.

Note 7B: Other Payables

Salaries and wages ^{2 & 3}	11,074	9,180
Salary sacrifice payable ¹	1,013	101
Superannuation payable ²	1,225	855
Unearned Income	17	105
Operating leases	11,072	9,323
Lease incentives	10,467	12,128
Other ²	1,056	786
Total other payables^{1, 2 & 3}	35,924	32,478
Other payables are represented by:		
Current	17,144	12,942
Non-current	18,780	19,536

¹ Comparatives have been adjusted for the reclassification of salary sacrifice payable from suppliers payable to other payables.

² Comparatives have been adjusted for the reclassification of salaries and wages, superannuation and other liabilities from employee provisions in note 9A to other payables.

³ Comparatives have been adjusted for prior years errors. See Note 1.22 for details.

Note 8: Interest bearing liabilities

	2009	2008
	\$'000	\$'000
Note 8A: Leases		
Finance lease liability	37,991	45,629
Total finance leases	37,991	45,629
Payable:		
Within one year		
Minimum lease payments	19,843	20,897
Deduct: future finance charges	(2,052)	(2,288)
In one to five years		
Minimum lease payments	21,457	28,755
Deduct: future finance charges	(1,257)	(1,735)
In more than five years		
Minimum lease payments	-	-
Deduct: future finance charges	-	-
Finance leases recognised on the balance sheet	37,991	45,629

Finance leases exist in relation to certain IT and communications equipment assets. The leases were non-cancellable and for fixed terms averaging 4 years, with a maximum of 8 years. The interest rate implicit in the leases averaged 6.47% (2008: 6.40%). The leased assets secure the lease liabilities. The department guarantees the residual values of all assets leased. There are no contingent rentals.

Note 9: Provisions

	2009 \$'000	2008 \$'000
Note 9A: Employee provisions		
Leave ^{1 & 2}	146,164	129,168
Separations and redundancies	18,082	10,158
Other ^{1 & 2}	6,925	6,553
Total employee provisions ^{1 & 2}	171,171	145,879
Employee provisions are represented by:		
Current	127,489	105,625
Non-current	43,682	40,254
Total employee provisions	171,171	145,879

The classification of current includes amounts for which there is not an unconditional right to defer settlement by one year, hence in the case of employee provisions the above classification does not represent the amount expected to be settled within one year of reporting date. Employee provisions expected to be settled in twelve months from the reporting date are \$60,196,247 (2008: \$43,602,428), in excess of one year \$110,974,981 (2008: \$102,276,451).

¹ Comparatives have been adjusted for the reclassification of salaries and wages, superannuation and other liabilities from employee provisions to other payables in note 7B.

² Comparatives have been adjusted for prior years errors. See Note 1.22 for details.

Note 9B: Other provisions

Restoration obligations ¹	17,376	15,815
Onerous contracts ²	15,561	-
Total other provisions	32,937	15,815

Other provisions are represented by:

Current	4,411	3,341
Non-current	28,526	12,474
Total other provisions	32,937	15,815

	Provision for restoration \$'000	Provision for onerous contract \$'000	Total \$'000
Carrying amount 1 July 2008	15,815	-	15,815
Additional provisions made	2,946	15,561	18,507
Amounts used	(499)	-	(499)
Amounts reversed	(1,731)	-	(1,731)
Unwinding of discount or change in discount rate	845	-	845
Closing balance 2009	17,376	15,561	32,937

¹ Restoration obligations - The department currently has approximately ninety agreements for the leasing of premises which have provisions requiring the department to restore the premises to their original condition at the conclusion of the lease. The department has made a provision to reflect the present value of this obligation.

² Onerous contracts - The department currently has five agreements for the leasing of premises which have surplus lease space. These leases are non-cancellable and therefore the unavoidable costs of meeting the obligations under the contracts exceed the economic benefits expected to be received under it. The department is actively seeking to sublease the premises. The department has made a provision to reflect the present value of this obligation.

Note 10: Restructuring

	2009	2008
	\$'000	\$'000

Note 10: Departmental restructuring

1. Maritime People Smuggling

On 1 May 2009, as a result of a machinery of government change the department relinquished responsibility for the functions of Maritime People Smuggling to the Australian Customs Service.

No assets or liabilities were transferred by the department as a result of the transfer of functions.

Total assets relinquished	-	-
Total liabilities relinquished	-	-
<i>Net assets relinquished</i>	-	-

2. Baxter

As part of the New Onshore Detention Strategy, the Baxter Immigration Detention Centre was closed with ownership of the assets transferred to the Department of Families, Housing, Community Services and Indigenous Affairs and the site returned to the Department of Defence.

The net book value of departmental assets transferred to the Department of Families, Housing, Community Services and Indigenous Affairs for no consideration and recognised as at the date of transfer were:

Total assets relinquished	-	6,608
Total liabilities relinquished	-	-
<i>Net assets relinquished</i>	-	6,608

3. Woomera

The Woomera Immigration Reception and Processing Centre was decommissioned with the return of the site to the Department of Defence. The ownership of demountable buildings, plant and equipment assets from the Woomera IRPC were transferred to the Department of Families, Housing, Community Services and Indigenous Affairs and the Department of Defence.

The net book value of departmental assets transferred to the Department of Families, Housing, Community Services and Indigenous Affairs for no consideration and recognised as at the date of transfer were:

Total assets relinquished	-	2,232
Total liabilities relinquished	-	-
<i>Net assets relinquished</i>	-	2,232

The net book value of departmental assets transferred to the Department of Defence for no consideration and recognised as at the date of transfer were:

Total assets relinquished	-	4,751
Total liabilities relinquished	-	-
<i>Net assets relinquished</i>	-	4,751

4. Christmas Island

The Department of Finance and Deregulation was responsible for the management of the design and construction of the Immigration Detention Centre (IDC) on Christmas Island. Transfer of the assets from the Department of Finance and Deregulation to the department occurred on 7 April 2008 following completion of the IDC.

The net book value of departmental assets transferred from the Department of Finance and Deregulation for no consideration and recognised as at the date of transfer were:

Total assets recognised	-	317,069
Total liabilities recognised	-	-
<i>Net assets assumed</i>	-	317,069

<i>Net increase (decrease) in net assets during the year</i>	-	303,478
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Note 11: Cash flow reconciliation

	2009	2008
	\$'000	\$'000
Reconciliation of cash and cash equivalents as per balance sheet to cash flow statement		
Report cash and cash equivalents as per:		
Cash flow statement	3,840	5,178
Balance sheet	<u>3,840</u>	<u>5,178</u>
Difference	<u>-</u>	<u>-</u>
Reconciliation of operating result to net cash from operating activities:		
Operating result ³	(47,588)	34,425
Depreciation /amortisation	113,610	94,722
Net write down of non-financial assets	7,285	4,883
(Gain)/Loss on disposal of assets	(1,142)	196
Assets recognised for the first time	(30)	(6)
Assets received free of charge	(18)	-
(Increase) / decrease in net receivables	1,275	(127,752)
(Increase) / decrease in accrued revenues	1,309	(1,372)
(Increase) / decrease in prepayments	6,499	(172)
(Increase) / decrease in other financial assets	93	(46)
Increase / (decrease) in employee provisions ^{2 & 3}	25,292	13,897
Increase / (decrease) in supplier payables ¹	(37,902)	12,789
Increase / (decrease) in other provisions	17,122	4,892
Increase / (decrease) in lease incentives	(1,661)	2,216
Increase / (decrease) in other payables ^{1, 2 & 3}	5,107	8,907
Net cash from / (used by) operating activities	<u><u>89,251</u></u>	<u><u>47,579</u></u>

¹ Comparatives have been adjusted for the reclassification of salary sacrifice payable from Suppliers to Other payables.

² Comparatives have been adjusted for the reclassification of salaries and wages, superannuation and other liabilities from Employee provisions to Other payables.

³ Comparatives have been adjusted for prior years errors. See Note 1.22 for details.

Note 12: Contingent liabilities and assets

Quantifiable Contingencies

The schedule of contingencies reports net contingent liabilities in respect of indemnities, claims for damages/costs and offshore contingencies of \$3,831,000 (2008: \$5,059,000). The figures for indemnities have been determined through reference to the amounts stated in the contracts. The figures for claims for damages/costs represent an estimate of the department's liability based on precedent cases. The department is defending the claims.

The scheme for Compensation for Detriment Caused by Defective Administration (CDDA) is a method for agencies to provide for compensation to persons who have been adversely affected by the maladministration of agencies, but who have no legal means to seek redress, such as a legal claim. As at 30 June 2009 the department has 4 claims under the CDDA scheme.

The Commonwealth and Immigration Ombudsman investigated the cases of 247 persons who were held in immigration detention and later released as being lawful. Following release of the Ombudsman's final reports, the 247 cases were reviewed by the department to determine what, if any, remedial action may be appropriate, including compensation.

The department's review of all 247 cases was finalised on 31 July 2008, with the completion of individual case assessments. External legal advice has been sought in cases assessed as involving a meaningful prospect of liability, in accordance with the department's obligations under the Legal Services Directions. Comcover will meet the department's liability to pay compensation where a meaningful prospect of liability is established, to the extent provided for by the terms of the department's insurance policy. Where there is no meaningful prospect of liability, consideration is being given to whether individual circumstances meet the criteria for compensation for defective administration and other administrative compensation schemes. Such payments will not be covered by Comcover.

The figures in the schedule represent an estimate of the department's liability based on a preliminary analysis of the claims made. The department is investigating these claims.

The department's insurer (Comcover) is notified of all claims for compensation as required by the terms of our insurance.

Unquantifiable Contingencies

As at 30 June 2009, the department had a number of legal claims against it. The department has responded to these claims in accordance with its obligations as a model litigant under the Attorney-General's Legal Services Directions. Some of these claims are being defended in the courts whilst others are in the process of being resolved by negotiated settlement. It is not possible to estimate the amounts of any eventual payments that may be required in relation to these claims.

The department has entered into a contract with IBM Australia (IBM) for the provision of systems development services for the department. The arrangement facilitates the delivery of the new departmental program Systems for People. The department has agreed to limit IBM's liability to an overall maximum of \$150 million for certain causes of action.

Remote contingencies

As at 30 June 2009 the department has a further 4 claims under the CDDA scheme for which payment has been assessed as remote. The figures in the schedule represent an estimate of the department's liability based on a preliminary analysis of the claims made. The department is investigating these claims.

The department entered into a contract with GSL (Australia) Pty Ltd where the Australian Government agreed to limit GSL's exposure under the liability regime of the contract. Subject to certain conditions, GSL has been indemnified by the Australian Government against claims of losses above a fixed amount to a capped amount. Where claims exceed the cap in any financial year, responsibility for the excess reverts to GSL.

A further limitation of liability has been provided in the contract in relation to loss or damage to Australian Government property or equipment as a result of the actions of detainees. Under the contract, GSL's liability for detainee damage is subject to an annual limit, unless claims of losses exceed an agreed cap.

The department has entered into a deed of agreement with the British Broadcasting Corporation (BBC) for the subscription to BBC monitoring online which contains a contractor indemnity clause. The indemnity clause may be invoked if information provided by BBC monitoring is used for purposes outside the agreement guidelines. This indemnity is capped at \$650,000.

Note 13: Senior Executive Remuneration

	2009	2008
The number of senior executives who received or were due to receive total remuneration of \$130,000 or more:		
\$130 000 to \$144 999	2	1
\$145 000 to \$159 999	6	4
\$160 000 to \$174 999	1	3
\$175 000 to \$189 999	9	8
\$190 000 to \$204 999	13	13
\$205 000 to \$219 999	16	19
\$220,000 to \$234,999	11	9
\$235,000 to \$249,999	5	6
\$250,000 to \$264,999	6	4
\$265,000 to \$279,999	8	4
\$280,000 to \$294,999	2	4
\$295,000 to \$309,999	-	2
\$310,000 to \$324,999	1	-
\$325,000 to \$339,999	-	1
\$340,000 to \$354,999	1	1
\$355,000 to \$369,999	1	-
\$370,000 to \$384,999	-	1
\$385,000 to \$399,999	1	-
\$400,000 to \$414,999	-	-
\$490,000 to \$504,999	-	1
\$595,000 to \$609,999*	1	-
Total ¹	<u>84</u>	<u>81</u>

The aggregate amount of total remuneration of senior executives shown above¹ 18,955,796 18,216,902

The aggregate amount of separation and redundancy/termination benefit payments during the year to executives shown above. 402,802 278,088

*The determination of remuneration for secretaries is made by the Prime Minister on advice of the Remuneration Tribunal.

The remuneration amount in this table includes salary, superannuation, allowances, fringe benefits tax, vehicle and parking costs, and accrued leave entitlements.

¹ Comparatives have been adjusted for performance pay prior years errors. See Note 1.22 for details.

Note 14: Remuneration of Auditors

	2009	2008
	\$'000	\$'000
Financial statement audit services are provided free of charge to the department.		
The fair value of the services provided was:		
Financial statement audit	<u>640</u>	<u>584</u>
	<u>640</u>	<u>584</u>

No other services were provided by the Auditor-General.

Note 15: Financial Instruments

	2009	2008
	\$'000	\$'000
<u>15A Categories of financial instruments</u>		
Financial assets		
Loans and receivables		
Cash and cash equivalents	3,840	5,178
Goods and services receivable	<u>8,662</u>	<u>12,731</u>
Carrying amount of financial assets	<u>12,502</u>	<u>17,909</u>
Financial liabilities		
At amortised cost:		
Finance leases	37,991	45,629
Trade creditors ¹	99,672	137,359
Operating lease creditors	<u>804</u>	<u>1,019</u>
Carrying amount of financial liabilities¹	<u>138,467</u>	<u>184,007</u>
¹ Comparatives have been adjusted for the reclassification of salary sacrifice payable from trade creditors to other payables.		
<u>15B Net income and expense from financial assets</u>		
Loans and receivables		
Impairment	<u>(8,052)</u>	(8,301)
Net gain/(loss) from financial assets	<u>(8,052)</u>	<u>(8,301)</u>
<u>15C Net income and expense from financial liabilities</u>		
At amortised cost:		
Interest expense	<u>(3,295)</u>	(3,355)
Net gain/(loss) from financial liabilities	<u>(3,295)</u>	<u>(3,355)</u>

The carrying amount of financial instruments is a reasonable approximation of fair value.

15D Credit risk

The maximum exposure to credit risk is the risk that arises from potential default of a debtor. This amount is equal to the total amount of trade receivables of \$14,051,000 in 2009 (2008: \$20,884,000). The department has assessed the risk of the default on payment and has allocated \$5,389,000 in 2009 (2008: \$8,153,000) to an allowance for doubtful debts account.

The department holds no collateral to mitigate against credit risk.

Credit quality of financial instruments not past due or individually determined as impaired

	Not Past Due Nor Impaired	Not Past Due Nor Impaired	Past due or impaired	Past due or impaired
Financial Assets	2009 \$'000	2008 \$'000	2009 \$'000	2008 \$'000
Loans and receivables				
Cash and cash equivalents	3,840	5,178	-	-
Goods and services receivable	5,192	7,125	8,859	13,759
Total	9,032	12,303	8,859	13,759

Ageing of financial assets that are past due but not impaired for 2009

	0 to 30 days \$'000	31 to 60 days \$'000	61 to 90 days \$'000	90+ days \$'000	Total \$'000
Loans and receivables					
Goods and services receivable	1,181	279	197	938	2,595
Total	1,181	279	197	938	2,595

Ageing of financial assets that are past due but not impaired for 2008

	0 to 30 days \$'000	31 to 60 days \$'000	61 to 90 days \$'000	90+ days \$'000	Total \$'000
Loans and receivables					
Goods and services receivable	569	113	87	204	973
Total	569	113	87	204	973

The following assets have been individually assessed as impaired for 2009

	Not Past Due \$'000	1 to 30 days \$'000	31 to 60 days \$'000	61 to 90 days \$'000	90+ days \$'000	Total \$'000
Loans and receivables						
Goods and services receivable	775	177	463	510	4,339	6,264
Total	775	177	463	510	4,339	6,264

The following assets have been individually assessed as impaired for 2008

	Not Past Due \$'000	1 to 30 days \$'000	31 to 60 days \$'000	61 to 90 days \$'000	90+ days \$'000	Total \$'000
Loans and receivables						
Goods and services receivable	2,089	1,107	952	1,066	7,572	12,786
Total	2,089	1,107	952	1,066	7,572	12,786

15E Liquidity risk

The department's financial liabilities are trade creditors, finance leases and operating lease creditors. The exposure to liquidity risk is based on the notion that the department may encounter difficulty in meeting its obligations associated with financial liabilities. This is highly unlikely due to appropriation funding and mechanisms available to the department (e.g. Advance to the Finance Minister) and internal policies and procedures put in place to ensure there are appropriate resources to meet its financial obligations.

Maturities for financial liabilities 2009

	On demand 2009 \$'000	within 1 year 2009 \$'000	1 to 5 years 2009 \$'000	> 5 years 2009 \$'000	Total 2009 \$'000
Finance leases		17,791	20,200		37,991
Trade creditors	-	99,672	-	-	99,672
Operating lease creditors		804			804
Total	-	118,267	20,200	-	138,467

Maturities for financial liabilities 2008

	On demand 2008 \$'000	within 1 year 2008 \$'000	1 to 5 years 2008 \$'000	> 5 years 2008 \$'000	Total 2008 \$'000
Finance leases	-	18,609	27,020	-	45,629
Trade creditors ¹	-	137,359	-	-	137,359
Operating lease creditors	-	1,019	-	-	1,019
Total¹	-	156,987	27,020	-	184,007

¹ Comparatives have been adjusted for the reclassification of salary sacrifice payable from Trade creditors to Other payables.

15F Market risk

The department holds basic financial instruments that do not expose the department to material market risk.

Notes to the schedule of administered items

Note 16: Income administered on behalf of Government

	2009	2008
	\$'000	\$'000
<u>Revenue</u>		
<u>Note 16A: Sale of goods and rendering of services</u>		
Adult Migrant English Program charge	30,632	21,837
<i>Total rendering of services</i>	<u>30,632</u>	<u>21,837</u>
<i>Total sale of goods and rendering services</i>	<u>30,632</u>	<u>21,837</u>
<u>Note 16B: Fees and fines</u>		
Visa application fees	751,836	641,277
Citizenship fees	22,844	14,558
Immigration fines	2,535	3,353
Other fees	7,680	6,595
<i>Total fees and fines</i>	<u>784,895</u>	<u>665,783</u>
<u>Gains</u>		
<u>Note 16C: Reversal of previous asset write-downs and impairments</u>		
Write back of debtors	1,614	2,375
<i>Total reversals of previous asset write-downs and impairments</i>	<u>1,614</u>	<u>2,375</u>
<u>Note 16D: Foreign exchange</u>		
Non-speculative	600	-
<i>Total foreign exchange gains</i>	<u>600</u>	<u>-</u>

Note 17: Expenses Administered on Behalf of Government

	2009	2008
	\$'000	\$'000
<u>Expenses</u>		
<u>Note 17A: Suppliers</u>		
Rendering of services – related entities		
Detention	1,340	-
Offshore management of asylum seekers	1,123	-
Rendering of services – external parties		
Adult Migrant English Program	174,519	157,826
Detention	81,415	-
Migration agents payments	5,868	5,146
Refugee maintenance, accomodation and humanitarian payments	76,323	13,018
Offshore management of asylum seekers	37,198	23,362
Total suppliers	377,786	199,352
<u>Note 17B: Subsidies</u>		
Payable to external parties	16,074	16,457
Total subsidies	16,074	16,457
<u>Note 17C: Personal benefits¹</u>		
Direct	444	170
Indirect	7,042	4,788
State payment - refugee minors	2,300	2,029
Total personal benefits	9,786	6,987
<p>¹ Personal benefits are current transfers for the benefit of individuals or households that do not require any economic benefit to flow back to Government. This includes asylum seekers assistance and payments to refugee minors.</p>		
<u>Note 17D: Grants</u>		
Private sector:		
Non-profit organisations	39,734	36,238
Total grants	39,734	36,238
<u>Note 17E: Write-down and impairment of assets</u>		
Asset write-downs from		
Receivables	21,541	17,679
Waived debts	453	3,075
Losses	2	1
Total write-down and impairment of assets	21,996	20,755
<u>Note 17F: Foreign exchange losses</u>		
Non-speculative losses	64	-
Total foreign exchange losses	64	-
<u>Note 17G: Other expenses</u>		
Act of Grace payments	227	2
Gifting of public property	839	-
Total other expenses	1,066	2

Note 18: Assets administered on behalf of Government

	2009	2008
	\$'000	\$'000
<u>Financial assets</u>		
<u>Note 18A: Cash and cash equivalents</u>		
Cash on hand or on deposits	8,423	6,346
<i>Total cash and cash equivalents</i>	<u>8,423</u>	<u>6,346</u>
<u>Note 18B: Receivables</u>		
Goods and services receivable - external parties	20	18
Other receivables:		
Fees	601	889
Detainee debts	8,041	7,706
GST accrued receivable	6,652	2,899
GST receivable from ATO	2,032	1,036
<i>Total receivables (gross)</i>	<u>17,346</u>	<u>12,548</u>
Less: Allowance for impairment:		
Goods and services	(9)	-
Other receivables	(8,063)	(7,649)
<i>Total receivables (net)</i>	<u>9,274</u>	<u>4,899</u>
Receivables are aged as follows:		
Not overdue	10,359	6,394
Overdue by:		
Less than 30 days	622	1,354
30 to 60 days	745	289
61 to 90 days	279	736
More than 90 days	5,341	3,775
<i>Total receivables (gross)</i>	<u>17,346</u>	<u>12,548</u>
The allowance for impairment is aged as follows:		
Not overdue	1,444	2,230
Overdue by:		
Less than 30 days	550	1,143
30 to 60 days	716	223
61 to 90 days	237	688
More than 90 days	5,125	3,365
<i>Total allowance for impairment</i>	<u>8,072</u>	<u>7,649</u>

All receivables are current assets.

Goods and services receivables are with entities external to the Australian Government.

Credit terms are net 30 days (2008: 30 days).

Reconciliation of the allowance for impairment:

Movements in relation to 2009

	Goods and Services		Other Receivables	Total
	2009	2009		
	\$'000	\$'000		
Opening balance	-	7,649		7,649
Amounts written off	-	(4,473)		(4,473)
Amounts recovered and reversed	-	(27)		(27)
Increase/decrease recognised in net surplus	9	4,914		4,923
Closing balance	9	8,063		8,072

	Goods and services		Other receivables	Total
	2008	2008		
	\$'000	\$'000		
Opening balance	-	8,067		8,067
Amounts written off	-	(5,313)		(5,313)
Amounts recovered and reversed	-	(38)		(38)
Increase/decrease recognised in net surplus	-	4,933		4,933
Closing balance	-	7,649		7,649

Note 18C: Other financial assets

Accrued revenue - detainee debts	20,669	17,829
Other accrued revenue	7,054	4,633
Provision for unrecoverable accrued revenue	(20,669)	(17,294)
Total other financial assets	<u>7,054</u>	<u>5,168</u>

All other financial assets are current assets.

As at 30 June 2009, a Bill was before the Parliament which has now been passed by both Houses and is awaiting Royal Assent and Proclamation. Upon Proclamation the bill will abolish the imposition of the cost recovery associated with placing unlawful non-citizens in detention, with the exception of convicted illegal foreign fishers and convicted people smugglers. On commencement of the Bill, convicted people smugglers and convicted illegal foreign fishers will be prospectively liable for the cost of their detention. The Bill contains a provision that will extinguish all unpaid detention related debt, including debt which has been historically written-off as uncollectible. The bill is expected to be proclaimed in November 2009.

Note 19: Liabilities administered on behalf of Government

	2009	2008
	\$'000	\$'000

Payables

Note 19A: Suppliers

Trade creditors - external parties	76,930	31,417
Total suppliers	76,930	31,417

All creditors are entities that are not part of the Australian Government. Settlement is usually made net 30 days.

Note 19B: Subsidies

Payable to external parties	4,965	3,863
Total subsidies	4,965	3,863

Note 19C: Personal benefits

Indirect	1,379	642
Total personal benefits	1,379	642

Note 19D: Grants

Private sector:		
Non-profit organisations	101	362
Total grants	101	362

All grants are to entities that were not part of the Australian Government. Settlement is usually made according to the terms and conditions of each grant. This is usually within 30 days of performance or eligibility.

Note 19E: Other payables

GST payable	1,892	1,621
Total other payables	1,892	1,621

All payables are current liabilities.

Note 19F: Other provisions

Provision for bonds	56,409	66,986
Total other provisions	56,409	66,986

Other provisions are represented by:

Current	53,092	62,010
Non-current	3,317	4,976
Total other provisions	56,409	66,986

	Provision for bonds	Total
	\$'000	\$'000
Carrying amount 1 July 2008	66,986	66,986
Additional provisions made	154,188	154,188
Amounts used	(159,556)	(159,556)
Amounts reversed	(5,209)	(5,209)
Closing balance 2009	56,409	56,409

The department collects and repays securities for the purposes of compliance with the provisions of the *Migration Act 1958* and regulations. Currently the department collects three types of securities; compliance, visitor visa and professional development visa bonds. The bonds are held until such time it is either forfeited or refunded to the clients. The department has made a provision to reflect the present value of this obligation.

Note 20: Administered reconciliation table

	2009	2008
	\$'000	\$'000
<i>Opening administered assets less administered liabilities as at 1 July</i> ¹	(88,476)	(61,967)
<i>Adjusted opening administered assets less administered liabilities</i>		
Plus: Administered income	848,303	710,274
Less: Administered expenses (non CAC)	(466,506)	(279,791)
Administered transfers to/from Australian Government:		
Appropriation transfers from Official Public Account:		
Annual appropriations for administered expenses (non CAC) ¹	559,575	372,510
Special appropriations (unlimited) (non CAC)	28,647	13,838
Transfers to Official Public Account ¹	(998,468)	(843,340)
<i>Closing administered assets less administered liabilities as at 30 June</i> ¹	(116,925)	(88,476)

¹ Comparatives have been adjusted for prior years errors. See Note 1.22 for details.

Note 21: Administered contingent liabilities

Quantifiable administered contingencies

An act of grace payment can be granted by the Finance Minister to a person who has been unintentionally disadvantaged by the effect of Australian Government legislation, actions or omissions and who has no other means of compensation. As at 30 June 2009 the department has two claims for act of grace payments. The figures in the schedule represent an estimate of the department's liability based on a preliminary analysis of the claims made. The department is investigating these claims.

Unquantifiable administered contingencies

The department has entered into a deed of agreement with PMP Limited for the printing and distribution of forms which contains a contractor liability cap clause. Under this contract the contractors liability is capped at \$200,000. The department would be liable for any damages or costs above this cap. It is therefore not possible to estimate the amounts of any eventual payments that may be required in relation to such claims.

Remote administered contingencies

As at 30 June 2009 the department has a further two claims for act of grace payments which have been assessed as remote. The figures in the schedule represent an estimate of the department's liability based on a preliminary analysis of the claims made. The department is investigating these claims.

Ex-gratia payments are made to groups or individuals who have suffered a loss or financial detriment and cannot seek redress for that loss under an established government program or legal mechanism. The department has received a claim for an ex-gratia payment relating to a refusal to process 457 visas. All ex gratia claims are assessed on their individual merits. The figure in the schedule represents an estimate of the department's liability based on a preliminary analysis of the claim made. The department is investigating this claim.

Note 22: Financial instruments

	2009	2008
	\$'000	\$'000
22A Categories of financial instruments		
Financial assets		
Loans and receivables financial assets		
Cash and cash equivalents	8,423	6,346
Goods and services receivable	20	18
Carrying amount of financial assets	8,443	6,364
Financial liabilities		
Other liabilities		
Trade creditors	76,930	31,417
Subsidies payable	4,965	3,863
Personal benefits payable	1,379	642
Grants payable	101	362
Carrying amount of financial liabilities	83,375	36,284

The carrying value of financial instruments is a reasonable approximation of their fair value.

22B Credit risk

The maximum exposure to credit risk is the risk that arises from potential default of a debtor.

This amount is equal to the total amount of goods and services receivable (2009: \$20,000 and 2008 equivalent: \$18,000).

The department has assessed the risk of the default on payment and has allocated \$9,000 in 2009 (2008 equivalent: \$0) to an allowance for doubtful debts account.

The department holds no collateral to mitigate against credit risk.

Credit quality of financial instruments not past due or individually determined as impaired

	Not past due nor impaired 2009 \$'000	Not past due nor impaired 2008 \$'000	Past due or impaired 2009 \$'000	Past due or impaired 2008 \$'000
Financial assets				
Loans and receivables				
Cash and cash equivalents	8,423	6,346	-	-
Goods and services receivable	4	12	16	6
Total	8,427	6,358	16	6

Ageing of financial assets that are past due but not impaired for 2009

	0 to 30 days \$'000	31 to 60 days \$'000	61 to 90 days \$'000	90+ days \$'000	Total \$'000
Financial assets					
Loans and receivables					
Goods and services receivable	-	-	-	-	-
Total	-	-	-	-	-

Ageing of financial assets that are past due but not impaired for 2008 equivalent

	0 to 30 days \$'000	31 to 60 days \$'000	61 to 90 days \$'000	90+ days \$'000	Total \$'000
Financial assets					
Loans and receivables					
Goods and services receivable	4	2	-	-	6
Total	4	2	-	-	6

The following list of assets have been individually assessed as impaired for 2009

	Not Past Due \$'000	1 to 30 days \$'000	31 to 60 days \$'000	61 to 90 days \$'000	90+ days \$'000	Total \$'000
Financial assets						
Loans and receivables						
Goods and services receivable	2	-	3	5	6	16
Total	2	-	3	5	6	16

The following list of assets were individually assessed as impaired for 2008 equivalent

	Not Past Due \$'000	1 to 30 days \$'000	31 to 60 days \$'000	61 to 90 days \$'000	90+ days \$'000	Total \$'000
Financial assets						
Loans and receivables						
Goods and services receivable	-	-	-	-	-	-
Total	-	-	-	-	-	-

22C Liquidity risk

The department's financial liabilities are trade creditors, subsidies payable, personal benefits payable and grants payable. The exposure to liquidity risk is based on the notion that the department may encounter difficulty in meeting its obligations associated with financial liabilities. This is highly unlikely due to appropriation funding and mechanisms available to the department (e.g. Advance to the Finance Minister) and internal policies and procedures put in place to ensure there are appropriate resources to meet its financial obligations.

The following tables illustrates the maturities for financial liabilities

	On demand 2009 \$'000	within 1 year 2009 \$'000	1 to 5 years 2009 \$'000	> 5 years 2009 \$'000	Total 2009 \$'000
Other liabilities					
Trade creditors	-	76,930	-	-	76,930
Subsidies payable	-	4,965	-	-	4,965
Personal benefits payable	-	1,379	-	-	1,379
Grants payable	-	101	-	-	101
Total	-	83,375	-	-	83,375

	On demand 2008 \$'000	within 1 year 2008 \$'000	1 to 5 years 2008 \$'000	> 5 years 2008 \$'000	Total 2008 \$'000
Other liabilities					
Trade creditors	-	31,417	-	-	31,417
Subsidies payable	-	3,863	-	-	3,863
Personal benefits payable	-	642	-	-	642
Grants payable	-	362	-	-	362
Total	-	36,284	-	-	36,284

22D Market risk

The department holds basic financial instruments that do not expose the department to material market risk.

Note 23: Appropriations

Table A: Acquittal of authority to draw cash from the Consolidated Revenue Fund for Ordinary Annual Services Appropriations

Particulars	Administered Expenses				Departmental Outputs		Total	
	Outcome 1		Outcome 2		2009	2008	2009	2008
	2009	2008	2009	2008	\$'000	\$'000	\$'000	\$'000
Balance brought forward from previous period (<i>Appropriation Acts</i>)	554	254	20,982	13,443	217,164	93,300	238,700	106,997
Adjusted balance carried from previous period	554	254	20,982	13,443	217,164	93,300	238,700	106,997
<i>Appropriation Act:</i>								
<i>Appropriation Act (No.1) 2008-09</i>	174,171	56,756	309,637	204,249	1,185,004	1,264,894	1,668,812	1,525,899
<i>Appropriation Act (No.3) 2008-09</i>	3,112	-	100	1,000	3,655	95,472	6,867	96,472
Departmental appropriations reduced (<i>Appropriation Act</i> section 10)	-	-	-	-	-	-	-	-
Administered appropriations reduced (<i>Appropriation Act</i> section 11) ¹	-	-	(10,499)	(214)	-	-	(10,499)	(214)
Concoveer receipts (<i>Appropriation Act</i> section 16)	-	-	-	-	-	130	-	130
<i>Financial Management Accountability (FMA) Act:</i>								
Repayments to the Commonwealth (<i>FMA Act</i> section 30)	2,842	-	15	(17)	3,513	1,285	6,370	1,268
Appropriations to take account of recoverable GST (<i>FMA</i> section 30A)	9,004	503	18,737	12,802	59,667	76,652	87,408	89,957
Relevant agency receipts (<i>FMA Act</i> section 31)	-	-	-	-	50,938	41,367	50,938	41,367
Adjustment of appropriations on change of agency function (<i>FMA Act</i> s 32)	-	-	-	-	(532)	-	(532)	-
Total appropriation available for payments	189,683	57,513	338,972	231,263	1,519,409	1,573,100	2,048,064	1,861,876
Cash payments made during the year (GST inclusive)	(145,758)	(56,959)	(278,857)	(210,281)	(1,277,344)	(1,355,936)	(1,701,959)	(1,623,176)
Balance of authority to draw cash from the Consolidated Revenue Fund for ordinary annual services appropriations and as represented by:	43,925	554	60,115	20,982	242,065	217,164	346,105	238,700
Cash at bank and on hand	-	-	-	-	3,840	5,178	3,840	5,178
Departmental appropriations receivable	-	-	-	-	209,863	183,074	209,863	183,074
GST receivable from ATO (net)	-	-	-	-	5,747	8,541	5,747	8,541
GST receivable from customers	-	-	-	-	419	298	419	298
Payables - GST payable	-	-	-	-	(6,199)	(8,322)	(6,199)	(8,322)
Undrawn, unexpired appropriations ²	43,925	554	60,115	20,982	28,395	28,395	132,435	49,931
Total as at 30 June	43,925	554	60,115	20,982	242,065	217,164	346,105	238,700

Table A: Acquittal of Authority to Draw Cash from the Consolidated Revenue Fund for Ordinary Annual Services Appropriations (cont.)

Particulars	Administered Expenses				Departmental Outputs		Total	
	Outcome 1		Outcome 2		2009	2008	2009	2008
	2009	2008	2009	2008				
Reduction in administered items³								
Total administered items appropriated	177,283,000	-	309,737,000	-	-	-	-	487,020,000
Less administered items required by the agency per <i>Appropriation Acts 11</i> ⁴ :								
<i>Appropriation Act (No. 1) 2008-09</i>	161,889,990	-	272,576,982	-	-	-	-	434,466,972
<i>Appropriation Act (No. 3) 2008-09</i>	832,577	-	100,000	-	-	-	-	932,577
Other annual appropriation acts	-	-	-	-	-	-	-	-
Total administered items required by the agency	162,722,567	-	272,676,982	-	-	-	-	435,399,549
Total reduction in administered items - effective 2009-10	14,560,433	-	37,060,018	-	-	-	-	51,620,451

¹ In 2008-09 (and the comparative figure for 2007-08), this represents the amount calculated under the relevant Appropriation Acts section 8 determination, during the year, in respect of the previous year's administered items.

² As part of the 2008-09 Budget, the Minister for Finance and Deregulation decided that several programs that were classified as departmental in nature prior to 2008-09 will be classified as administered from 1 July 2008. Therefore, from 1 July 2008, expenses in relation to Integrated Humanitarian Settlement Strategy contracts (Output 2.1.2), Onshore Detention (Output 1.5), and Offshore Asylum Seeker payments (Output 1.6) have been paid from administered funds, consistent with appropriation as identified in the budget papers. Costs and appropriation for these programs that relate to staffing and day to day administration have continued as departmental items.

³ This is the first year of administered items being reduced under section 11. Numbers in this section of the table are not rounded.

⁴ Administered items for 2008-09 were reduced to these amounts when these financial statements were tabled in the Parliament as part of DIAC's 2008-09 annual report. This reduction is effective in 2009-10 and the amounts in the Total Reduction row will be reflected in the top section of Table A in the 2009-10 financial statements in the row 'Administered appropriations reduced (non CAC)'.

Table B: Authority to draw cash from the Consolidated Revenue Fund for other than Ordinary Annual Services Appropriations

Particulars	Operating						Non – operating						Total			
	Outcome 1			Outcome 2			Equity			Previous Years' Outputs						
	SPPs			SPPs			2009		2008		2009		2008			
	2009	2008		2009	2008		\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance brought forward from previous period (<i>Appropriation Act</i>)	-	-	-	1,900	1,158	-	113,897	56,000	-	-	-	-	-	115,797	57,158	-
<i>Appropriation Act</i> :																
<i>Appropriation Act (No.2) 2008-09</i>	-	-	-	4,196	2,732	-	35,753	51,739	-	371	1,006	-	-	40,320	53,477	-
<i>Appropriation Act (No.4) 2008-09</i>	-	-	-	-	845	-	236	121,379	-	-	-	-	-	236	122,224	-
Departmental appropriations reduced (<i>Appropriation Act</i> section 13)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administered appropriations reduced (non-CAC) (<i>Appropriation Act</i> s 12, 13) ¹	-	-	-	(1,548)	(767)	-	-	-	-	-	-	-	-	(1,548)	(767)	-
<i>Financial Management Accountability (FMA) Act</i> :																
Appropriations to take account of recoverable GST (<i>FMA Act</i> section 30A)	-	-	-	-	53	-	-	-	-	-	-	-	-	-	53	-
Total appropriations available for payments	-	-	-	4,548	4,021	-	149,886	229,118	-	371	1,006	-	-	154,805	234,145	-
Cash payments made during the year (GST inclusive)	-	-	-	(3,132)	(2,121)	-	(84,516)	(115,221)	-	-	(1,006)	-	-	(87,648)	(118,348)	-
Appropriations credited to special accounts (GST exclusive)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance of authority to draw cash from the Consolidated Revenue Fund for other than ordinary annual services appropriations as represented by:	-	-	-	1,416	1,900	-	65,370	113,897	-	371	-	-	-	67,157	115,797	-
Cash at bank and on hand	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Departmental appropriation receivable	-	-	-	-	-	-	65,370	113,897	-	371	-	-	-	65,741	113,897	-
Undrawn, unexpired appropriations	-	-	-	1,416	1,900	-	-	-	-	-	-	-	-	1,416	1,900	-
Total as at 30 June	-	-	-	1,416	1,900	-	65,370	113,897	-	371	-	-	-	67,157	115,797	-

Table B: Acquittal of Authority to Draw Cash from the Consolidated Revenue Fund for Other than Ordinary Annual Services Appropriations (cont.)

Particulars	Operating				Non – operating				Total	
	Outcome 1		Outcome 2		Equity		Previous Years' Outlays			
	SPPs		SPPs		2008		2009		2008	
	2009	2008	2009	2008	2009	2008	2009	2008	2009	2008
Reduction in administered items²										
Total administered items appropriated	-	-	4,196,000	-	-	-	-	-	-	4,196,000
Less administered items required by the agency per <i>Appropriation Act 12</i> ³ :										
<i>Appropriation Act (No. 2) 2008-09</i>	-	-	3,248,333	-	-	-	-	-	-	3,248,333
<i>Appropriation Act (No. 4) 2008-09</i>	-	-	-	-	-	-	-	-	-	-
<i>Appropriation Act (No. 6) 2008-09</i>	-	-	-	-	-	-	-	-	-	-
Other annual appropriation acts	-	-	-	-	-	-	-	-	-	-
Total administered items required by the agency	-	-	3,248,333	-	-	-	-	-	-	3,248,333
Total reduction in administered items - effective 2009-10			947,667	-						947,667

¹ In 2008-09 (and the comparative figure for 2007-08), this represents the amount calculated under the relevant *Appropriation Acts* section 7 and 8 determination, during the year, in respect of the previous year's administered items.

² This is the first year of administered items being reduced under section 12. Numbers in this section of the table are not rounded.

³ Administered items for 2008-09 were reduced to these amounts when these financial statements were tabled in the Parliament as part of DIAC's 2008-09 annual report. This reduction is effective in 2009-10 and the amounts in the Total Reduction row will be reflected in the top section of Table B in the 2009-10 financial statements in the row 'Administered appropriations reduced (non CAC)'.

Table C: Acquittal of authority to draw cash from the Consolidated Revenue Fund - Special Appropriations (Unlimited Amount)

Migration Act 1958 - section 332B (administered)	2009	2008
Purpose: To deal with registration applications and monitor the conduct of registered agents and lawyers in the provision of migration assistance.	\$'000	\$'000
Cash payments made during the year	(6,836)	(5,270)
Appropriations to take account of recoverable GST (<i>FMA Act</i> s30A)	621	479
Total charged to appropriation	(6,215)	(4,791)
<i>Estimated actual</i>	(6,250)	(4,750)

Table D: Acquittal of authority to draw cash from the Consolidated Revenue Fund - Special Appropriations (Refund Provisions)

Financial Management and Accountability Act 1997 - s28 (administered)	2009	2008
Purpose: To provide an appropriation where an Act or other law requires or permits the repayment of an amount received by the Commonwealth and no specific appropriation exists.	\$'000	\$'000
Cash payments made during the year ¹	(167,217)	(118,634)
Repayments to the Commonwealth (<i>FMA Act</i> section 30)	(2,041)	-
Appropriations to take account of recoverable GST (<i>FMA Act</i> s30A)	3	2
Total charged to special appropriation ¹	(169,255)	(118,632)
<i>Budget estimate (FMA Act section 28)</i>	-	-

¹ Comparatives have been adjusted for prior period errors (see note 1.22).

Note 24: Special accounts

Australian Population, Multicultural and Immigration Research Program (APMIRP) Account (Administered)	2009	2008
	\$'000	\$'000
Appropriation: <i>Financial Management and Accountability Act 1997</i> ; section 20		
<i>Purpose :</i>		
(a) conducting research into migration, migration settlement, multicultural affairs and population trends, in accordance with approval from the responsible Minister in consultation with relevant State and Territory Ministers; and		
(b) to repay to an original payer amounts credited to the Special Account and residual after any necessary payments made for a purpose mentioned in paragraph (a); and		
(c) activities that are incidental to a purpose mentioned in paragraph (a); and		
(d) to reduce the balance of the Special Account (and, therefore, the available appropriation for the Account) without making a real or notional payment; and		
(e) to repay amounts where an Act or other law requires or permits the repayment of an amount received.		
Balance carried from previous period	143	63
Adjustment to opening balance ¹	-	7
GST credits (FMA Act section 30A)	2	4
Other receipts	105	106
Total credits	107	117
Available for payments	250	180
Payments made	30	37
Total debits	30	37
Balance carried to next period and represented by:	220	143
Cash - transferred to the Official Public Account	220	143
Total balance carried to the next period	220	143

¹ To adjust the note to a cash basis by grossing up the balance carried forward into 2008-09 for non cash items (GST receivable and accounts payable) that did not result in a cash inflow in 2007-08.

Other trust monies account - Department of Immigration and Citizenship (Special Public Monies)	2009	2008
	\$'000	\$'000
Appropriation: <i>Financial Management and Accountability Act 1997, s20</i>		
<i>Purpose :</i> For expenditure of monies temporarily held in trust or otherwise for the benefit of a person other than the Commonwealth.		
Balance carried from previous period	3,989	3,471
Other receipts		
Comcare	1,548	1,729
Other	918	627
Total credits	2,466	2,356
Available for payments	6,455	5,827
Payments made		
Repayments debited from the special account (s28)		
Comcare	1,581	1,171
Other	4,683	667
Total debits	6,264	1,838
Balance carried to next period and represented by:	191	3,989
Cash – held by the department	191	3,989
Total balance carried to the next period	191	3,989

Comparatives for the other trust monies account have been adjusted for prior period errors (see note 1.22).

Services for other Governments and non-agency bodies account (Special Public Monies)
Appropriation: <i>Financial Management and Accountability Act 1997, s20</i>
<i>Purpose:</i> For expenditure in connection with services performed on behalf of other governments and bodies that are not agencies under the FMA Act. For the years ended 30 June 2008 and 30 June 2009 this special account had nil balances and no transactions were credited or debited to the account.

Note 25: Compensation and debt relief

	2009	2008
	\$	\$
Administered		
Act of grace payments		
Twenty four act of grace payments were made during the reporting period (2008: One payment made).	<u>194,299</u>	<u>1,756</u>
Waivers made pursuant to subsection 34(1) of the Financial Management and Accountability Act 1997		
Uddin affected cases ¹	-	60,054
Ombudsman 247 caseload ²	15,234	2,881,167
Other ³	437,789	133,956
	<u>453,023</u>	<u>3,075,177</u>
¹ Debt waivers approved for students affected by the decision of the Federal Magistrates Court in Uddin v MIMIA (FMCA 841 07 June 2005).		
² Debt waivers approved for 3 clients released from detention proven "not unlawful". These clients were part of the 247 cases referred to the Commonwealth Ombudsman by the Palmer Inquiry into the circumstances of the immigration detention of Cornelia Rau.		
³ For the financial year ended 30 June 2009, debts waived consisted of detention costs for eight applicants (2008: six).		
Ex-gratia payments		
No ex-gratia payments were made during the reporting period (2008: No payments made).	-	-
Payments made under the scheme for compensation for detriment caused by defective administration		
No Payments were made under the 'Defective Administration Scheme' during the reporting period (2008: No payments made).	-	-
Departmental		
Act of grace payments		
No act of grace payments were made during the reporting period (2008: Nil payments made).	-	-
Waivers made pursuant to subsection 34(1) of the Financial Management and Accountability Act 1997		
Eight waivers of amounts owing to the Commonwealth were made pursuant to subsection 34(1) of the Financial Management and Accountability Act 1997 (2008: Two waivers made).	<u>116,097</u>	<u>26,350</u>
Payments made under the Defective Administration Scheme		
Fifty nine payments were made under the 'Defective Administration Scheme' during the reporting period (2008: Forty nine payments made).	<u>126,845</u>	<u>65,593</u>
Payments made under s73 of the Public Service Act 1999		
No payments were made under s73 of the Public Service Act 1999 during the reporting period (2008: Nil payments made).	-	-

Note 26: Reporting of Outcomes

The department uses an Activity Based Costing System to determine the attribution of its shared items. The basis of attribution in the table is consistent with the basis used for the Budget.

Note 26A: Net cost of outcome delivery

	Outcome 1		Outcome 2		Total	
	2009	2008	2009	2008	2009	2008
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Expenses						
Administered	190,581	83,012	275,925	196,779	466,506	279,791
Departmental ¹	1,120,516	1,144,923	186,175	232,905	1,306,691	1,377,828
Total expenses¹	1,311,097	1,227,935	462,100	429,684	1,773,197	1,657,619
Costs recovered from provision of goods and services to the non government sector						
Administered	788,679	670,133	59,624	40,141	848,303	710,274
Departmental	2,959	6,128	16,432	14,707	19,391	20,835
Total costs recovered	791,638	676,261	76,056	54,848	867,694	731,109
Other external income						
Administered	-	-	-	-	-	-
Departmental	21,343	23,545	2,418	1,972	23,761	25,517
Total other external income	21,343	23,545	2,418	1,972	23,761	25,517
Net cost/(contribution) of outcome¹	498,116	528,129	383,626	372,864	881,742	900,993

Outcomes 1 and 2 are described in note 1.1. Net costs shown include intra-Government costs that are eliminated in calculating the actual budget outcome. Additional information on resourcing by outcome is contained in the outcomes resourcing tables of this annual report.

¹ Comparatives have been adjusted for prior period errors (see note 1.22).

Note 26B - Major classes of departmental income and expenses by output groups and outputs

	2009										2008									
	Departmental expenses					Funded by:					Departmental expenses					Funded by:				
	Employees	Suppliers	Depreciation	Other	Total expenses	Revenue from govt	Sales of goods & services	Other non-tax revenue	Total revenue	Employees ¹	Suppliers	Depreciation	Other	Total expenses	Revenue from govt	Sales of goods & services	Other non-tax revenue	Total revenue		
Outcomes 1																				
Output Group 1.1	64,802	40,323	6,175	2,175	113,475	99,272	258	2,014	101,844	4,538	38,075	6,299	1,134	91,306	96,038	395	1,269	97,702		
Output 1.1.1	50,750	29,170	3,108	963	83,991	74,785	501	877	75,953	46,037	19,961	2,377	583	68,958	68,723	302	762	69,877		
Output 1.1.2	6,258	60,877	7,920	2,790	173,880	147,880	500	7,406	155,786	53,889	57,667	8,560	1,395	120,311	109,054	474	10,649	120,177		
Output 1.1.3	46,134	32,307	4,214	1,456	84,111	79,628	1,788	1,295	81,011	38,807	4,099	4,099	7,414	78,581	78,581	191	1,163	79,935		
Output 1.1.5	52,133	29,812	4,288	1,526	87,761	80,366	1,738	1,118	83,212	48,423	3,123	4,073	1,110	59,296	7,132	1,816	1,580	62,736		
Output 1.1.7	61,056	7,287	4,688	1,396	74,429	67,347	644	2,092	70,388	31,329	7,389	1,623	3,138	42,139	42,139	70	1,380	43,949		
Total Output Group 1.1	295,091	203,437	26,716	9,386	534,820	483,143	3,199	13,246	499,588	246,332	183,116	26,859	5,423	461,730	463,559	3,381	15,451	482,391		
Output Group 1.2	16,384	14,650	1,375	503	32,912	24,459	56	300	24,905	14,715	13,366	1,457	276	29,116	198	198	318	29,632		
Output 1.2.1	27,289	20,421	2,046	738	54,994	46,520	50	548	47,576	22,967	17,208	1,708	3,719	54,041	49,433	44	5,057	54,534		
Total Output Group 1.2	43,673	39,471	3,421	1,241	87,906	69,979	106	938	71,103	37,682	33,923	3,225	3,995	83,855	78,549	242	5,575	84,166		
Output Group 1.3	56,936	57,630	9,436	2,412	126,404	122,355	737	4,619	127,711	51,406	63,765	8,647	1,253	125,071	123,654	847	1,289	125,790		
Output 1.3.1	28,776	25,150	5,049	1,194	60,169	68,383	462	957	69,802	29,063	30,512	5,500	772	65,847	64,534	1,310	679	66,523		
Total Output Group 1.3	85,712	82,770	14,485	3,606	186,573	190,738	1,199	5,576	197,513	80,469	94,277	14,147	2,025	190,918	188,188	2,157	1,968	192,313		
Output Group 1.4	43,036	25,948	3,902	1,332	74,218	71,329	54	1,079	72,462	39,868	28,921	4,293	991	74,073	72,651	177	1,209	74,037		
Output 1.4.1	12,901	8,451	272	29	21,653	21,609	4	40	21,653	10,414	5,357	90	15	15,876	9,109	6	16	9,131		
Output 1.4.3	13,116	12,543	1,564	473	27,396	27,055	32	309	27,396	15,539	12,664	1,320	307	29,650	33,687	44	390	34,121		
Total Output Group 1.4	69,053	46,942	5,438	1,834	123,267	119,993	90	1,428	121,511	65,641	46,942	5,703	1,313	119,599	115,447	227	1,615	117,289		
Output group 1.5	18,205	14,769	12,943	311	46,228	33,274	263	1,552	35,089	20,714	10,726	13,117	2,106	143,063	138,168	385	477	139,039		
Output group 1.6	9,439	29,648	19,594	175	58,856	58,273	6	126	58,855	6,508	35,787	6,606	412	49,313	62,060	138	221	62,439		
Output group 1.7	10,675	54,339	17,582	501	82,958	80,687	127	152	80,348	12,243	69,976	12,714	1,452	96,385	91,618	11	104	91,733		
Total Outcome 1	531,848	471,578	100,379	16,913	1,120,516	1,036,537	4,872	23,018	1,064,427	469,649	576,147	82,401	16,726	1,144,923	1,137,589	6,561	25,211	1,169,361		
Outcomes 2																				
Output Group 2.1	5,416	5,066	797	383	11,662	12,507	30	231	12,758	5,580	5,845	947	147	13,510	13,506	30	163	13,798		
Output 2.1.1	1,475	9,011	1,589	583	23,626	15,112	1,431	478	16,091	9,856	5,049	1,803	297	66,042	73,804	33	338	74,176		
Output 2.1.3	5,786	3,888	3,855	185	10,712	11,178	14	166	11,358	5,945	3,963	496	385	11,278	10,899	25	103	11,026		
Output 2.1.4	3,036	3,795	407	187	7,425	7,446	84	136	7,666	2,543	4,963	537	91	8,134	7,305	9	791	8,505		
Output 2.1.5	1,529	10,921	353	160	12,963	17,665	7	119	17,991	1,077	9,729	1,317	79	11,349	11,279	8	84	11,371		
Total Output Group 2.1	27,242	33,079	3,991	1,436	65,908	64,908	156	1,130	66,194	25,001	78,544	4,830	989	109,364	116,293	110	1,471	117,871		
Output Group 2.2	31	169	-	-	200	-	-	-	-	39	152	-	-	191	-	-	-	-		
Output 2.2.1	6,849	6,674	1,256	370	15,149	14,347	291	1,436	14,638	4,943	6,014	957	94	12,008	6,014	-	12,625	106		
Output 2.2.2	2,557	1,719	202	34	4,512	5,302	30	5,332	2,250	2,250	2,250	210	18	4,737	4,668	-	4,668	4,689		
Total Output Group 2.2	9,437	8,562	1,458	404	19,861	19,649	321	19,970	7,232	8,425	1,107	112	16,956	-	-	-	17,293	127		
Output Group 2.3	34,911	25,419	3,065	1,042	64,977	71,583	110	883	72,576	31,898	35,382	2,929	539	70,748	72,018	107	719	72,844		
Output 2.3.1	2,275	2,519	328	119	5,299	4,973	99	5,079	2,923	2,661	352	58	5,124	5,245	9	65	5,317			
Total Output Group 2.3	3,844	27,938	3,033	1,161	70,216	76,555	118	982	77,557	33,951	38,043	3,281	597	75,872	77,263	116	782	78,161		
Output group 2.4	1,789	8,453	6,026	557	16,822	16,632	113	188	16,323	9,375	5,942	623	105	16,045	15,330	65	115	15,510		
Output group 2.5	1,789	8,453	3,292	74	13,608	14,498	2	34	14,534	1,867	10,118	2,420	283	14,688	13,891	3	33	13,927		
Total Outcome 2	85,536	84,058	13,231	3,359	186,175	172,626	2,655	19,476	172,626	77,262	141,072	12,321	2,086	235,905	235,905	17,587	2,528	242,892		
TOTAL	617,384	555,434	113,610	20,263	1,306,691	1,209,163	7,527	42,494	1,251,657	547,911	717,219	94,722	18,812	1,377,858	1,360,366	24,148	27,739	1,412,253		

¹ Comparatives have been adjusted for prior period errors (see note 1.2).

Note 26C: Major Classes of Departmental Assets and Liabilities by Outcomes

	Outcome 1		Outcome 2		Not attributed*		Total	
	2009 \$'000	2008 \$'000	2009 \$'000	2008 \$'000	2009 \$'000	2008 \$'000	2009 \$'000	2008 \$'000
Departmental assets								
Cash	2,296	3,869	1,544	1,309	-	-	3,840	5,178
Appropriation receivable	99,892	129,812	156,546	167,159	42	-	256,480	296,971
Trade and other receivables	15,110	25,263	6,632	6,728	-	-	21,742	31,991
Other financial assets	1,005	1,002	39	171	190	154	1,234	1,327
Land and buildings	541,921	544,757	14,666	14,582	-	-	556,587	559,339
Infrastructure, plant and equipment	54,087	67,196	6,416	7,315	-	-	60,503	74,511
Intangibles	202,085	196,372	51,818	36,068	-	-	253,903	232,440
Other non-financial assets	11,928	17,117	1,971	3,281	-	-	13,899	20,398
Total departmental assets	928,324	985,388	239,632	236,613	232	154	1,168,188	1,222,155
Departmental liabilities								
Suppliers	83,436	112,691	14,741	21,833	2,299	3,854	100,476	138,378
Salaries and wages	9,565	8,264	1,509	916	-	-	11,074	9,180
Salary sacrifice payable	258	87	42	14	713	-	1,013	101
Superannuation payable	1,055	734	170	121	-	-	1,225	855
Unearned income	14	89	3	16	-	-	17	105
Operating leases	9,269	7,852	1,803	1,471	-	-	11,072	9,323
Lease incentives	8,939	10,270	1,528	1,858	-	-	10,467	12,128
Other payables	1,002	750	54	36	-	-	1,056	786
Finance lease liability	31,639	38,429	6,352	7,200	-	-	37,991	45,629
Employee provisions	147,992	125,918	23,179	19,961	-	-	171,171	145,879
Other provisions	28,285	13,319	4,652	2,496	-	-	32,937	15,815
Total departmental liabilities	321,454	318,403	54,033	55,922	3,012	3,854	378,499	378,179

* Assets and liabilities that can not be reliably attributed to outcomes.

