

**Department of Foreign Affairs and Trade**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**

**2. Income and Expenses Administered on Behalf of Government**

**2.1 Administered - Expenses**

	2019 \$'000	2018 \$'000
<b>Note 2.1A: International Development Assistance</b>		
International development assistance	3,205,464	3,067,706
<b>Total international development assistance</b>	<b>3,205,464</b>	<b>3,067,706</b>

**Note 2.1B: Multilateral Replenishments and Other Loans**

New multilateral replenishments	72,506	22,905
Loss from measuring multilateral financial liabilities - at fair value through profit & loss	137,056	26,505
Unwinding costs - multilateral grants and contributions	45,271	50,254
<b>Total multilateral replenishments and other loans</b>	<b>254,833</b>	<b>99,664</b>

**Accounting policy**

Accounting policies for other loans and multilateral replenishments are included in Note 4.1: Administered - Financial Assets and Note 4.3: Administered - Payables.

**Note 2.1C: Other Grants and Contributions**

Payments to international organisations	373,118	339,658
New Colombo Plan	49,379	49,826
Tourism Australia - Asia marketing fund	14,000	14,000
Tourism Australia - working holiday makers	5,000	5,000
Other	13,468	9,938
<b>Total other grants and contributions</b>	<b>454,965</b>	<b>418,422</b>

**Accounting policy**

DFAT administers a number of agreements on behalf of the Australian Government with international organisations. Liabilities are recognised to the extent that:

- a) the services required to be performed by the recipient have been performed, or
- b) the eligibility criteria has been satisfied, but payments due have not been made.

**Note 2.1D: Impairment Loss Allowance on Financial Instruments**

Write-down and impairment of financial assets	242	728
<b>Total impairment loss allowance on financial instruments</b>	<b>242</b>	<b>728</b>

**Note 2.1E: Other Expenses**

Defined benefit pension schemes	6,691	6,453
Passport fee refunds	811	690
Consular services refunds	8	9
Write-down of non-financial assets	-	5
Other foreign exchange losses (non-speculative)	3,107	2,891
<b>Total other expenses</b>	<b>10,617</b>	<b>10,048</b>