	2018 $'000	2017 $'000
Note 1.1C: Write-down and Impairment of Assets		
Write-down of leasehold improvements	**1,541**	924
Write-down of plant and equipment	**5,795**	3,754
Write-down of intangibles	**99**	212
Write-down of assets under construction	**422**	7,462
Write-down of financial assets	**86**	89
Write-off of inventories	**66**	-
Movement in impairment allowance	**111**	(33)
Total write-down and impairment of assets	**8,120**	12,408

Accounting policy

Accounting policies for financial assets are included at Note 3.1: Financial Assets. Accounting policies for non-financial assets are included at Note 3.2: Non-Financial Assets.

1.2 Income

	2018 $'000	2017 $'000
Note 1.2A: Sale of Goods and Rendering of Services		
Sale of goods	**733**	665
Rendering of services	**138,185**	134,451
Total sale of goods and rendering of services	**138,918**	135,116

Accounting policy

Revenue from the sale of goods is recognised when:

a) the risks and rewards of ownership have been transferred to the buyer, and

b) DFAT retains no managerial involvement or effective control over the goods.

Revenue from rendering of services is recognised by reference to the stage of completion of contracts at the reporting date, determined by reference to the proportion that costs incurred to date bear to the estimated total costs of the transaction. The revenue is recognised when:

a) the amount of revenue, stage of completion and transaction costs incurred can be reliably measured, and

b) it is probable that the economic benefits of the transaction will flow to DFAT.

	2018 $'000	2017 $'000
Note 1.2B: Other Revenue		
Foreign tax refunds	**4,577**	5,219
Sponsorship revenue	**1,149**	1,710
Resources received free of charge	**683**	665
Other revenue	**139**	6,919
Total other revenue	**6,548**	14,513

Accounting policy

Resources received free of charge are recognised as revenue 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.

Sponsorship revenue is recognised as revenue at the fair value of the sponsorship received or receivable when the probable economic benefits of the transaction will flow to DFAT.

Foreign tax refunds are recognised as revenue at the fair value of the foreign tax refund when the probable economic benefits of the transaction will flow to DFAT.

	2018 $'000	2017 $'000
Note 1.2C: Gains on Sale of Assets		
Land and buildings:		
Proceeds from sale	**1,976**	-
Carrying value of assets sold	**(2,422)**	-
Selling expenses	**(11)**	-
Plant and equipment:		
Proceeds from sale	**645**	1,222
Carrying value of assets sold	**(433)**	(761)
Non-financial assets held for sale		
Proceeds for sale	**240,671**	-
Carrying value of assets sold	**(106,323)**	-
Selling expenses	**(1,240)**	(94)
Net gain from sale of assets	**132,863**	367

Accounting policy

Accounting policies for non-financial assets are included at Note 3.2: Non-Financial Assets.

	2018 $'000	2017 $'000
Note 1.2D: Other Gains		
Gain on restoration obligation	**3,627**	1,014
Assets previously expensed	**-**	846
Total other gains	**3,627**	1,860

Accounting policy

Accounting policies for gain on restoration obligation are included at Note 3.4A: Other Provisions.

Resources received free of charge are recognised as gains when, and only when, a fair value can be reliably determined and the goods would have been purchased if they had not been donated.