

REFUGEE REVIEW TRIBUNAL

REFUGEE REVIEW TRIBUNAL

Section 1: Overview, variations and measures

TRIBUNAL OVERVIEW

The Refugee Review Tribunal (RRT) provides independent merits review of decisions of DIMIA to refuse or cancel protection visas. This outcome contributes to ensuring that Australia meets its international obligations pursuant to the Convention relating to the Status of Refugees. The RRT is required to provide a mechanism of review that is fair, just, economical, informal and quick.

ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

The total revised appropriations for the RRT in the 2003-04 Additional Estimates is \$23.8 million. This consists of:

- € \$21.6 million in departmental outputs appropriations (increase of \$1.9 million); and
- € \$2.2 million for previous years' outputs (increase of \$2.2 million).

The total price of the RRT's departmental outputs for 2003-04 has increased from \$20.8 million to \$22.6 million. The \$1.9 million increase represents supplementary funding to be received through Appropriation Bill No. 3. The supplementation is to be received for:

- € supplementation for increases in the Comcover premium of \$0.04 million;
- € supplementation for increases in members' salaries of \$0.1 million; and
- € supplementation for increases in case finalisations of \$1.7 million.

Measures

The RRT has no measures at or since Budget 2002-03. For this reason, tables 1.2.1 and 1.2.2 are not presented.

Other variations to appropriations

The additional estimates of \$4.1 million comprises Appropriation Bill (No 3) of \$1.9 million, and Appropriation Bill (No 4) of \$2.2 million.

Other variations to appropriations since the 2003-04 Budget

	2003-04 revised estimate (\$'000)	2004-05 forward estimate (\$'000)	2005-06 forward estimate (\$'000)	2006-07 forward estimate (\$'000)
Departmental appropriations increase/(decrease)				
Outcome 1				
Bill 3				
Increase in case output (5,600 to 6,100)	1,727	-	-	-
Increases in members' salaries	109	-	-	-
Comcover supplementation	36	-	-	-
Bill 4				
Previous year's outputs	2,236	-	-	-
Total increase/(decrease)	4,108	-	-	-

Summary of other variations

The RRT charges a fee to the MRT for their share of common corporate services, and this revenue is reflected in the Budget 2003-04 as revenue from other resources.

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.1.1: Appropriation Bill (No. 3) 2003-04

	2002-03 available ¹ \$'000	2003-04 budget \$'000	2003-04 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
DEPARTMENTAL OUTPUTS					
Outcome 1					
Contribute to ensuring that Australia meets its obligations pursuant to the convention relating to the status of refugees	18,728	19,726	21,598	1,872	-
Total administered and departmental	18,728	19,726	21,598	1,872	-

Table 1.1.2: Appropriation Bill (No. 4) 2003-04

	2002-03 available ¹ \$'000	2003-04 budget \$'000	2003-04 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
DEPARTMENTAL NON-OPERATING					
Previous year's outputs	-	-	2,236	2,236	-
Total departmental	-	-	2,236	2,236	-

Note 1: 2002-03 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year. Available appropriation is the amount available to be drawn down, and is equal to: Budget Appropriation + Additional Estimates Appropriation + Departmental Items/Adjustments and Borrowings (DIAB) + Advance from the Finance Minister (AFM) - Savings - Rephasings - Other Reductions.

VARIATIONS TO REVENUE FROM OTHER SOURCES THROUGH NET ANNOTATED APPROPRIATION RECEIPTS

Increase due to anticipated receipts on sale of assets disposed of in the year.

Table 1.3: Changes to net annotated appropriation receipts

	Total approp ¹ 2003-04 budget \$'000	Total approp ¹ 2003-04 revised \$'000	Receipts from independent sources budget \$'000	Receipts from independent sources revised \$'000	Increase/ (decrease) \$'000
Outcome 1					
Contribute to ensuring that Australia meets its obligations pursuant to the convention relating to the status of refugees	19,726	23,834	1,057	1,045	(12)
Total	19,726	23,834	1,057	1,045	(12)

Note 1: Total appropriation includes all administered and departmental funding received under Appropriation Bills No. 1, 2, 3 and 4, funding received under special appropriations and non-lapsing departmental former year appropriations that will be recognised in 2003-04.

ESTIMATES OF EXPENSES FROM SPECIAL APPROPRIATIONS

The RRT has no special appropriations. For this reason, table 1.4 is not presented.

ESTIMATED SPECIAL ACCOUNT FLOWS

The RRT has no special accounts. For this reason, table 1.5 is not presented.

REVENUE FROM INDEPENDENT SOURCES

Table 1.6: Revenue from independent sources

	2003-04 Budget \$'000	2003-04 Revised \$'000	Increase/ (decrease) \$'000
ADMINISTERED REVENUE			
Outcome 1			
RRT Fees	5,000	5,500	500
Total Outcome 1	5,000	5,500	500
Total non-appropriation administered revenue	5,000	5,500	500
DEPARTMENTAL REVENUE			
Outcome 1			
Section 31 (FMA Act) revenue	1,057	1,045	(12)
Resources received free of charge	28	28	-
Total Outcome 1	1,085	1,073	(12)
Total non-appropriation departmental revenue	1,085	1,073	(12)

SUMMARY OF STAFFING CHANGES

There are no significant changes to the estimated staffing position resulting from additional estimates from that published within the 2003-04 PBS. For this reason, table 1.7 is not presented.

SUMMARY OF AGENCY SAVINGS

The RRT has no agency savings to report as a result of additional estimates.

Section 2: Revisions to outcomes and outputs

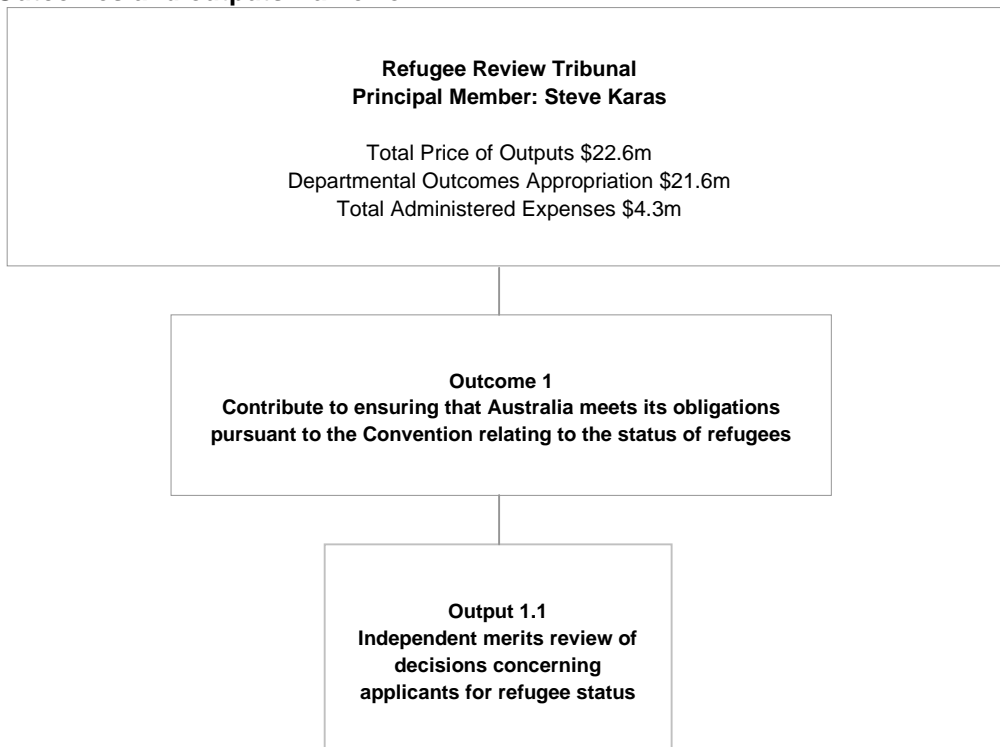
OUTCOMES AND OUTPUT GROUPS

The structure of the departmental outcome and output remains unchanged from that specified in the 2003-04 PBS.

OUTPUT COST ATTRIBUTION

There is one output within the RRT which is *independent merits review of decisions concerning applications for refugee status*. All costs are allocated to this output.

Outcomes and outputs framework



OUTCOME 1 — CONTRIBUTE TO ENSURING THAT AUSTRALIA MEETS ITS OBLIGATIONS PURSUANT TO THE CONVENTION RELATING TO THE STATUS OF REFUGEES

The RRT contributes to ensuring that Australia meets its international obligations pursuant to the Convention relating to the Status of Refugees. The RRT is required to provide a mechanism of review that is fair, just, economical, informal and quick.

Measures affecting Outcome 1

There are no measures in place for 2003-04.

Outcome 1 — Resourcing

Table 2.1.1: Revised resources for Outcome 1

	2002-03 available \$'000	2003-04 budget \$'000	2003-04 revised \$'000	Additional estimate \$'000	Reduced estimate \$'000
ADMINISTERED ITEMS					
Outcome 1					
Non-cash expenses	4,100	4,100	4,300	200	-
Total administered expenses	4,100	4,100	4,300	200	-
DEPARTMENTAL OUTPUTS					
Outcome 1					
Output 1.1 - Independent merits review of decisions concerning applicants for protection visas	18,728	19,726	21,598	1,872	-
Total Outcome 1	18,728	19,726	21,598	1,872	-
Total revenue from government (appropriations)	18,728	19,726	21,598	1,872	-
Contributing to price of departmental outputs	94.3%	94.9%	95.4%	-	-
Revenue from other sources					
Resources received free of charge	28	28	28	-	-
Section 31 (FMA Act) revenue	1,135	1,057	1,045	-	(12)
Total revenue from other sources	1,135	1,057	1,045	-	(12)
Total price from departmental outputs (Total revenue from government and from other sources)	19,863	20,783	22,643	1,872	(12)
Total estimated resourcing for Outcome 1 (Total price of outputs and administered appropriations)	19,863	20,783	22,643	1,872	(12)

Note 1: 2002-03 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year. Available appropriation is the amount available to be drawn down, and is equal to: Budget Appropriation + Additional Estimates Appropriation + DIAB + AFM - Savings - Rephasings - Other Reductions.

Revised performance information and level of achievement – 2003-04

It is estimated that the Tribunal will achieve 6,100 finalised cases for 2003-04 (6,254 in 2002-03) being 500 cases over the target of 5,600 as per the Purchasing Agreement.

Table 2.2.1: Outcome 1 departmental performance information affected by additional estimates

	2003-04 budget	2003-04 revised	Increase/ (decrease)
Output Group 1 — Independent merits review of decisions concerning applicants for refugee status			
Output 1.1 — Cases Finalised			
Quantity:			
Cases finalised	5,600	6,100	500
Total Price of Output 1.2 (\$ million)	20.81	24.91	4.10

Section 3: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

An analysis of the Tribunal's budgeted financial statements for 2003-04 is provided below.

Departmental financial statements

Budgeted departmental statement of financial performance

The Tribunal is funded by way of a purchasing agreement which sets a cost per finalised case. Total expenses for 2003-04 are estimated at \$25.3 million, which will lead to a planned deficit of \$2.6 million. A round of new member appointments has taken place.

The purchasing agreement is due to expire at the end of 2003-04, and a new arrangement will be negotiated during the course of the year to reflect the ongoing operating expenses of the Tribunal.

Budgeted departmental statement of financial position

Cash will increase to a balance of \$1.1 million as a result of the \$2.2 million appropriation from additional cases finalised over target in 2002-03. Assets are depreciating as normal with a standard asset replacement plan in place, with additions of \$2.5 million, which includes a \$1.5 million fitout of the Melbourne co-location with the Migration Review Tribunal and \$0.5 million for a new Case Management System.

Budgeted departmental statement of cash flows

The movement in cash flow from a balance of \$0.946 million (2002-03) to \$0.479 million (2003-04) reflects the operating activities for the year which includes \$2.2 million appropriation from additional cases finalised over target in 2002-03, and a transfer to receivables of \$0.6 million.

Departmental capital budget statement

The RRT's asset replacement plan allows for renewal of assets as they reach the end of useful life.

Departmental non-financial assets — summary of movement

Expenditure for 2003-04 of \$2.5 million includes fitout work of \$1.5 million, a case management system of \$0.5 million and the replacement of IT equipment and office machines totalling \$0.5 million.

Schedule of administered activity

Schedule of budgeted revenues and expenses administered on behalf of government

Since 1 July 2003, the RRT has charged a fee of \$1,400 to applicants (\$1,000 prior to 1 July 2003). Fees are refundable to applicants if decisions are made in their favour. Revenue totalling \$5.5 million reflects the anticipated fees for 2003-04.

Schedule of budgeted assets and liabilities administered on behalf of government

Receivables reflect the net amount of outstanding debts at the 30 June 2004

Schedule of budgeted administered cash flows

The \$1.2 million for fees represents the anticipated recovery of fees for 2003-04.

Table 3.1: Budgeted departmental statement of financial performance
for the year ended 30 June

	Actual 2002-03 \$'000	Revised budget 2003-04 \$'000	Forward estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000
REVENUES					
Revenues from ordinary activities					
Revenues from government	20,959	21,598	19,649	19,649	19,649
Other	1,076	1,073	1,078	1,078	1,078
Revenues from ordinary activities	22,035	22,671	20,727	20,727	20,727
EXPENSES					
Expenses from ordinary activities					
Employees	14,534	17,030	13,004	13,014	13,025
Suppliers	5,613	6,777	6,853	6,843	6,832
Depreciation and amortisation	864	872	870	870	870
Other	3	613	-	-	-
Expenses from ordinary activities	21,014	25,292	20,727	20,727	20,727
Net surplus or deficit	1,021	(2,621)	-	-	-
Capital Use Charge	260	-	-	-	-
Net surplus or deficit attributable to the Commonwealth	761	(2,621)	-	-	-

Table 3.2: Budgeted departmental statement of financial position
as at 30 June

	Actual	Revised	Forward	Forward	Forward
	2002-03	budget	estimate	estimate	estimate
	2002-03	2003-04	2004-05	2005-06	2006-07
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash	946	479	438	453	457
Receivables	5,040	3,404	4,004	4,304	4,604
Total financial assets	5,986	3,883	4,442	4,757	5,061
Non-financial assets					
Land and buildings	2,019	2,560	2,183	1,806	1,429
Infrastructure, plant and equipment	817	1,334	1,057	1,012	967
Intangibles	23	3	-	-	-
Other	52	52	52	52	52
Total non-financial assets	2,911	3,949	3,292	2,870	2,448
Total assets	8,897	7,832	7,734	7,627	7,509
LIABILITIES					
Interest bearing liabilities					
Lease incentive	-	1,356	1,258	1,151	1,033
Total interest bearing liabilities	-	1,356	1,258	1,151	1,033
Provisions and payables					
Employees	3,747	3,947	3,947	3,947	3,947
Suppliers	729	729	729	729	729
Total provisions and payables	4,476	4,676	4,676	4,676	4,676
Total liabilities	4,476	6,032	5,934	5,827	5,709
EQUITY					
Parent equity interest					
Reserves	1,477	1,477	1,477	1,477	1,477
Retained surpluses or accumulated deficits	2,944	323	323	323	323
Total parent equity interest	4,421	1,800	1,800	1,800	1,800
Total assets and liabilities by maturity					
Current assets	6,038	4,285	4,844	5,159	5,463
Non-current assets	2,859	3,547	2,890	2,468	2,046
Current liabilities	2,798	3,032	3,034	3,027	3,009
Non-current liabilities	1,678	3,000	2,900	2,800	2,700

Table 3.3: Budgeted departmental statement of cash flows
for the year ended 30 June

	Actual 2002-03 \$'000	Revised budget 2003-04 \$'000	Forward estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	18,723	23,834	19,649	19,649	19,649
Other	1,048	1,045	1,050	1,050	1,050
Total cash received	19,771	24,879	20,699	20,699	20,699
Cash used					
Employees	14,426	16,830	13,004	13,014	13,025
Suppliers	5,244	6,638	6,700	6,700	6,700
Transfer to Official Public Account (OPA)	2,600	600	600	300	300
Total cash used	22,270	24,068	20,304	20,014	20,025
Net cash from/(used by) operating activities	(2,499)	811	395	685	674
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	3	-	-	-	-
Total cash received	3	-	-	-	-
Cash used					
Purchase of property, plant and equipment	407	2,523	213	448	448
Total cash used	407	2,523	213	448	448
Net cash from/(used by) investing activities	(404)	(2,523)	(213)	(448)	(448)

Table 3.3: Budgeted departmental statement of cash flows (continued)
for the year ended 30 June

	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	2002-03	2003-04	2004-05	2005-06	2006-07
	\$'000	\$'000	\$'000	\$'000	\$'000
FINANCING ACTIVITIES					
Cash received					
Lease incentive	-	1,400	-	-	-
Total cash received	-	1,400	-	-	-
Cash used					
Capital use charge paid	322	-	-	-	-
Repayment of lease incentive	-	44	98	107	118
Lease incentive expense	-	111	125	115	104
Other - interest repaid	408	-	-	-	-
Total cash used	730	155	223	222	222
Net cash from/(used by) financing activities	(730)	1,245	(223)	(222)	(222)
Net increase/(decrease) in cash held	(3,633)	(467)	(41)	15	4
Cash at the beginning of the reporting period	4,579	946	479	438	453
Cash at the end of the reporting period	946	479	438	453	457

Table 3.4: Departmental capital budget statement

	Actual 2002-03 \$'000	Revised budget 2003-04 \$'000	Forward estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000
PURCHASE OF NON CURRENT ASSETS					
Funded by capital appropriation	-	-	-	-	-
Funded internally by departmental resources	407	2,523	213	448	448

Table 3.5: Departmental non-financial assets ∞ **summary of movement**
revised budget 2003-04

	Land	Buildings	Specialist military equipment	Other infrastructure plant and equipment	Heritage and cultural assets	Computer software	Other intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the start of year	-	2,019	-	817	-	23	-	2,859
Additions	-	1,530	-	993	-	-	-	2,523
Disposals	-	-	-	-	-	-	-	-
Revaluation increments	-	-	-	-	-	-	-	-
Recoverable amount write-downs	-	-	-	-	-	-	-	-
Net transfers free of charge	-	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	376	-	476	-	20	-	872
Write-off of assets	-	613	-	-	-	-	-	613
Carrying amount at the end of year	-	2,560	-	1,334	-	3	-	3,897
Total additions								
Self funded	-	1,530	-	993	-	-	-	2,523
Appropriations	-	-	-	-	-	-	-	-
Total	-	1,530	-	993	-	-	-	2,523

Table 3.6: Schedule of budgeted revenues and expenses administered on behalf of government

for the year ended 30 June

	Actual	Revised	Forward	Forward	Forward
	2002-03	budget	estimate	estimate	estimate
	\$'000	2003-04	2004-05	2005-06	2006-07
		\$'000	\$'000	\$'000	\$'000
REVENUES					
Non-taxation					
Other sources of non-taxation revenues - fees	5,350	5,500	5,500	5,500	5,500
Total revenues administered on behalf of government	5,350	5,500	5,500	5,500	5,500
EXPENSES					
Write-down of assets	4,225	4,300	4,300	4,300	4,300
Total expenses administered on behalf of government	4,225	4,300	4,300	4,300	4,300

Table 3.7: Schedule of budgeted assets and liabilities administered on behalf of government

as at 30 June

	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	2002-03	2003-04	2004-05	2005-06	2006-07
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Receivables	760	760	760	760	760
Total financial assets	760	760	760	760	760
Net assets administered on behalf of the government	760	760	760	760	760

Table 3.8: Schedule of budgeted administered cash flows
for the year ended 30 June

	Actual	Revised budget	Forward estimate	Forward estimate	Forward estimate
	2002-03	2003-04	2004-05	2005-06	2006-07
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Other taxes, fees and fines	1,115	1,200	1,200	1,200	1,200
Total cash received	1,115	1,200	1,200	1,200	1,200
Cash used					
Cash to Official Public Account (OPA)	1,138	1,200	1,200	1,200	1,200
Total cash used	1,138	1,200	1,200	1,200	1,200
Net cash from/(used by) operating activities	(23)	-	-	-	-
FINANCING ACTIVITIES					
Cash received					
Cash from OPA	25	-	-	-	-
Total cash received	25	-	-	-	-
Net cash from/(used by) financing activities	25	-	-	-	-
Net increase/(decrease) in cash held	2	-	-	-	-
Cash at beginning the of the reporting period	(2)	-	-	-	-
Cash at end of reporting period	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS

Basis of accounting

The agency budget statements are prepared in compliance with Australian Accounting Standards, Accounting Guidance Releases and having regard to Statements of Accounting Concepts.

Departmental financial statements and notes to administered items

Under the Commonwealth's accrual budgeting framework, and consistent with Australian Accounting Standards, transactions that agencies control (departmental transactions) are separately budgeted for and reported on from transactions agencies do not have control over (administered transactions). This ensures that agencies are only held fully accountable for the transactions over which they have control.

Departmental items are those assets, liabilities, revenues and expenses in relation to an agency or authority that are controlled by the agency. Departmental expenses include employee and supplier expenses and other administrative costs, which are incurred by the agency in providing its goods and services.

Administered items are revenues, expenses, assets and liabilities that are managed by an agency or authority on behalf of the government according to set government directions. Administered expenses include subsidies, grants and personal benefit payments and administered revenues include taxes, fees, fines and excises.

Appropriations in the accrual budgeting framework

Under the Commonwealth's accrual budgeting framework, separate annual appropriations are provided for:

- € departmental price of outputs appropriations: representing the government's purchase of outputs from agencies,
- € departmental capital appropriations: for investments by the government for either additional equity or loans in agencies,
- € administered expense appropriations: for the estimated administered expenses relating to an existing outcome, a new outcome or a Specific Purpose Payment to the states; and
- € administered capital appropriations: for increases in administered equity through funding non-expense administered payments.

Special appropriations fund the majority of payments from the Consolidated Revenue Fund (especially those that are entitlement driven or involve transfers to state governments).

Capital Use Charge

The government has decided to discontinue the Capital Use Charge from 1 July 2003.

Administered investments in controlled entities

Each Commonwealth Department is required to show an administered investment in each *Commonwealth Authority and Company Act 1997* (CAC Act) entity within their portfolio. These administered investments should be valued at the Commonwealth's ownership interest in the net assets of those CAC entities, fixed at a notional acquisition date of 30 June 1997.

Asset valuation

From 1 July 2002 Commonwealth agencies and authorities are required to use either the cost basis or the fair value basis to measure property, plant and equipment. The shift from the deprival method of valuation to fair value should occur gradually over a three-year period. Fair value essentially reflects the current market value of an asset.

Section 4: Purchaser/Provider and Cost Recovery arrangements

There have been no significant changes to the purchaser/provider and cost recovery arrangements as a result of additional estimates from those published in the 2003-04 PBS.