

# MIGRATION REVIEW TRIBUNAL

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## **MIGRATION REVIEW TRIBUNAL**

### **Section 1: Overview, appropriations and budget measures summary**

#### **TRIBUNAL OVERVIEW**

The Migration Review Tribunal (MRT) contributes to ensuring independent merits review of certain administrative decisions of the Department of Immigration and Multicultural and Indigenous Affairs (DIMIA). The MRT is required to provide independent review that is fair, just, economical, informal and quick.

The MRT is prescribed under the *Financial Management and Accountability Act 1997* (FMA Act), and administers the MRT review fee.

#### **APPROPRIATIONS AND RESOURCING**

The total appropriation for the MRT is \$21.6 million

In prior years, the appropriation was based on a purchasing agreement (PA) between the Department of Finance and Administration (Finance) and the MRT, and this agreement will terminate on 30 June 2004. The MRT has entered into an ongoing arrangement with Finance to receive funding based on a formula using fixed and variable costs. The MRT will receive 75% of its appropriation as a fixed amount and the remaining 25% is dependent on the number of cases finalised in a year.

**Table 1.1: Appropriations and other revenue**

Outcome	Departmental (price of outputs) ('000)					Administered (\$'000)				Total appropriations (\$'000)	
	Revenue from government (appropriations)		Revenue from other sources <sup>(4)</sup>	Price of outputs <sup>(3)</sup>	Annual appropriations (\$'000)	Special appropriations <sup>(5)</sup>	Total administered appropriations	Total appropriations			
	Bill No. 1	Special approps <sup>(5)</sup>	Total			Bill No. 1	Bill No. 2 (SPPs & NAOs) <sup>(2)</sup>				
	(A)	(B)	(C = A+B)	(D)	(E = C+D)	(F)	(G)	(H)	(I = F+G+H)	(J=C+I)	
<b>Outcome 1</b> - Contribute to ensuring that administrative decisions of Government are correct and preferable in relation to non-humanitarian entrants	21,554	-	21,554	63	21,617	-	-	-	-	21,554	
			99.7%								
<b>Total</b>	<b>21,554</b>	<b>-</b>	<b>21,554</b>	<b>63</b>	<b>21,617</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>21,554</b>	
			(K1) <sup>(1)</sup>						(K2) <sup>(1)</sup>		
									Departmental capital (equity injections and loans)	(K3) <sup>(1)</sup>	-
									Administered capital	(K4) <sup>(1)</sup>	-
									Total appropriations		21,554

- Cells C1, E1 and I1 refer to information provided in Total Resources for Outcome tables. Amounts K1, K2 to Budgeted Statement of Financial Performance, and amounts K3, K4 to Capital Budget Statements.
  - Under the appropriation structure, Bill No. 2 includes Specific Purpose Payments (SPPs), new agency Outcomes (NAOs), administered capital and departmental capital via departmental injections and loans.
  - Refer to Budgeted Statement of Financial Performance for application of agency revenue.
  - Revenue from other sources includes other revenue from government (for example, resources free of charge) and revenue from other sources (for example, sales of goods and services by agencies such as the Australian Bureau of Statistics (ABS) or the Australian Broadcasting Corporation (ABC)). Non-appropriated departmental and administered revenues are details in Appendix 1.
  - Estimated expenses from individual Special Appropriations are shown in Appendix 2.
- Note: Percentage figures indicate the percentage contribution of revenue from government (departmental appropriations) to the total price of outputs, by outcome.

## MEASURES — AGENCY SUMMARY

The MRT has no measures in the 2004-05 Budget. For this reason, tables 1.2.1 and 1.2.2 are not presented.

## RECEIPTS FROM INDEPENDENT SOURCES

**Table 1.3: Receipts from independent sources**

	Estimated receipts 2003-04 \$'000	Estimated receipts 2004-05 \$'000
<b>DEPARTMENTAL</b>		
<b>Outcome 1</b>		
Section 31 (FMA Act) revenue	15	15
<b>Total departmental receipts from other sources</b>	<b>15</b>	<b>15</b>

## MOVEMENT OF ADMINISTERED FUNDS FROM 2003-04 TO 2004-05

The MRT has no movement of administered funding between 2003-04 and 2004-05. For this reason, table 1.4 is not presented.

## SPECIAL APPROPRIATIONS

The MRT has no special appropriations. For this reason, table 1.5 is not presented.

## SPECIAL ACCOUNTS

The MRT has no special accounts. For this reason, table 1.6 is not presented.

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## REVENUE FROM INDEPENDENT SOURCES

**Table 1.7: Revenue from independent sources**

	Estimated revenue 2003-04 \$'000	Estimated revenue 2004-05 \$'000
<b>ADMINISTERED REVENUE</b>		
MRT fees	11,000	11,000
<b>Total non-appropriation administered revenue</b>	<b>11,000</b>	<b>11,000</b>
<b>DEPARTMENTAL REVENUE</b>		
Section 31 (FMA Act) revenue	15	15
Other departmental revenue	28	28
Proceeds from sale of assets	20	20
<b>Total non-appropriation departmental revenue</b>	<b>63</b>	<b>63</b>

## ADMINISTERED CAPITAL AND DEPARTMENTAL EQUITY INJECTIONS AND LOANS

The MRT has no administered capital, departmental equity injections or loans.

## EVALUATIONS

The MRT is not undertaking any evaluations in 2004-05.

## COMPETITIVE TENDERING AND CONTRACTING (CTC)

The MRT and the RRT will be calling for tenders for the design and construction of a new co-located Sydney premises in 2004-05. Funding of the fitout is expected to be in part funded by lease incentive.

## Section 2: Outcomes and outputs information

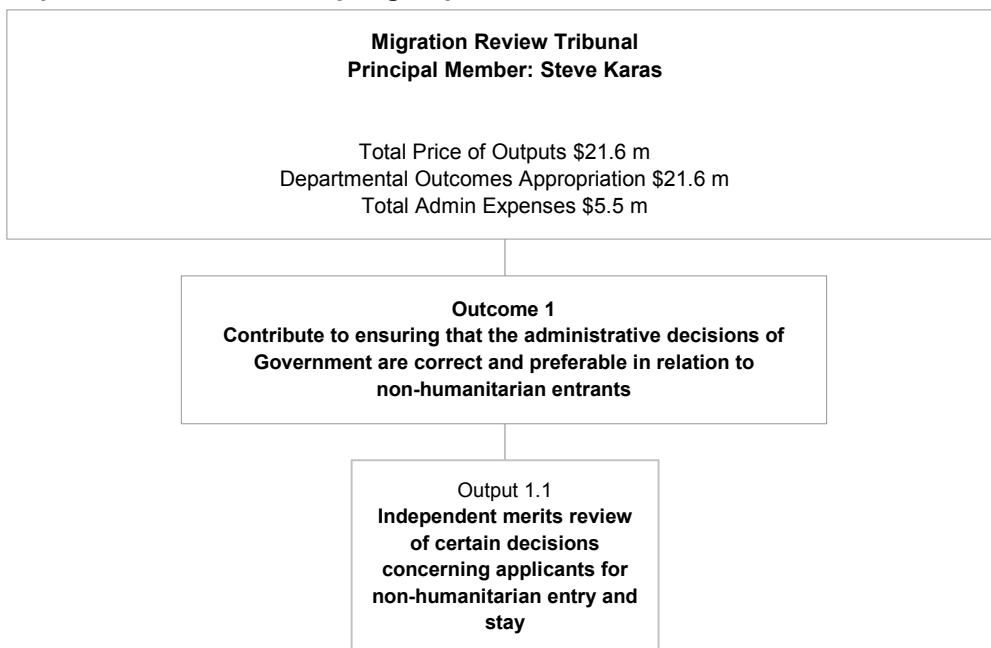
### OUTCOMES AND OUTPUT GROUPS

The MRT works towards achieving one outcome specified by government, which is to *contribute to ensuring that the administrative decisions of government are correct and preferable in relation to non-humanitarian entrants*.

#### Output cost attribution

The MRT has one output, the *independent merits review of certain decisions concerning applications for non-humanitarian entry and stay*. All costs are allocated to this output.

#### Map 2: Outcomes and output groups



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**OUTCOME 1 — CONTRIBUTE TO ENSURING THAT THE ADMINISTRATIVE DECISIONS OF GOVERNMENT ARE CORRECT AND PREFERABLE IN RELATION TO NON-HUMANITARIAN ENTRANTS**

**Measures affecting Outcome 1**

The MRT has no measures in the 2004-05 Budget.

**OUTCOME 1 — RESOURCING**

Table 2.1.1 shows how the 2004-05 Budget appropriations translate to total resourcing for Outcome 1, including administered expenses, revenue from government (appropriation), revenue from other sources, and the total price of outputs.

**Table 2.1.1: Total resources for Outcome 1**

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000	
<b>ADMINISTERED ITEMS</b>			
<b>Outcome 1</b>			
Non-cash expenses	5,500	5,500	
<b>Total administered expenses</b>	<b>5,500</b>	<b>5,500</b>	
<b>DEPARTMENTAL OUTPUTS</b>			
<b>Outcome 1</b>			
Output 1.1 - Independent merits review of certain decisions concerning applicants for non-humanitarian entry and stay	21,470	21,554	
<b>Total Output Group 1</b>	<b>21,470</b>	<b>21,554</b>	
<b>Total revenue from government (appropriations)</b>	<b>21,470</b>	<b>21,554</b>	C1 <sup>1</sup>
<b>Contributing to price of departmental outputs</b>	<b>100%</b>	<b>100%</b>	
<b>Revenue from other sources</b>			
Other	63	63	
<b>Total revenue from other sources</b>	<b>63</b>	<b>63</b>	
<b>Total price from departmental outputs</b> (Total revenue from government and from other sources)	<b>21,533</b>	<b>21,617</b>	E1 <sup>1</sup>
<b>Total estimated resourcing for Outcome 1</b> (Total price of outputs and administered appropriations)	<b>21,533</b>	<b>21,617</b>	
	Estimated actual 2003-04 (number)	Budget estimate 2004-05 (number)	
Average staffing level	207	207	

Cell references C1 and E1 show the link back to table 1.1

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## OUTCOME 1 — PERFORMANCE INFORMATION

**Table 2.2.1: Performance information for Outcome1**

<b>Effectiveness — overall achievement of the outcome</b>	
<b>Decisions are correct and preferable</b>	
Outcome of applications for judicial review	
<b>Performance information for departmental outputs</b>	
<b>Output 1.1 — Independent merits review of certain decisions concerning applicants for non-humanitarian entry and stay</b>	<b>\$21.6 million</b>
Quantity	
Cases finalised	10,200
Quality	
Level of appeals against Tribunal decisions	
Complaints received	
Extent to which time standards are met	

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## Section 3: Budgeted financial statements

### **ANALYSIS OF BUDGETED FINANCIAL STATEMENTS**

An analysis of the MRT's budgeted financial statements for the 2004-05 Portfolio Budget Statements is provided below.

### **DEPARTMENTAL FINANCIAL STATEMENTS**

#### **Budgeted departmental statement of financial performance**

This statement provides a picture of the expected financial results for MRT by identifying full accrual expenses and revenues, which highlights whether the Department is operating at a sustainable level.

The MRT is funded by way of an ongoing arrangement with Finance, and receives funding for fixed costs plus variable costs based on the MRT's total operating costs. Total expenses for 2004-05 are estimated at \$21.6 million, which will lead to an anticipated nil surplus.

The MRT is co-locating with the Refugee Review Tribunal (RRT) in Sydney during 2004-05, and productivity improvements should be achieved in outyears after transitional costs are incurred.

#### **Budgeted departmental statement of financial position**

This statement shows the financial position of the MRT. It helps decision-makers to track the management of assets and liabilities.

Financial assets will decrease by \$1.6 million due to increase in non-financial assets as a result of the Sydney co-location project and a joint case management system project. This will also be offset by increase of a lease incentive liability.

Financial assets will increase in outyears as a result of lower capital expenditure.

#### **Budgeted departmental statement of cash flows**

Budgeted cash flows, as reflected in the statement of cash flows, provide important information on the extent and nature of cash flows by categorising them into expected cash flows from operating activities, investing activities and financing activities.

The movement in cash flow has been affected by capital purchases of \$3.0 million. These are anticipated to be partially offset by a lease incentive of \$1.0 million.

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### **Departmental capital budget statement**

This statement shows all planned departmental capital expenditure (capital expenditure on non-financial assets), whether funded through capital appropriations for additional equity or borrowings, or from funds from internal sources.

The MRT replaces assets on a regular basis as part of its ongoing asset maintenance program. This year the capital budget is affected by a co-location in Sydney with the RRT.

### **Departmental non-financial assets — summary of movement**

This statement shows budgeted acquisitions and disposals of non-financial assets during the budget year.

Capital purchases will be affected by the Sydney co-location. The fitout component is \$1.0 million and other IT costs include PABX, copiers, printers and PCs totalling \$0.5 million. The MRT is also replacing its current case management system (CMS) with a new CMS in conjunction with the RRT. The MRT's share of the project costs is \$1.5 million.

### **Schedule of administered activity**

#### **Schedule of budgeted revenues and expenses administered on behalf of government**

The MRT charges a fee of \$1,400 to applicants. Fees are refundable to applicants if decisions are made in their favour. Revenue totalling \$11.0 million represents estimated fees for 2004-05, and expenses of \$5.5 million represent refunds.

#### **Schedule of budgeted assets and liabilities administered on behalf of government**

Financial assets of \$2,000 is the cash on hand as at 30 June 2005.

#### **Schedule of budgeted administered cash flows**

The \$11.0 million for fees represents the anticipated receipts for 2004-05, which in turn are remitted to the Official Public Account (OPA).

Cash of \$5.5 million received from the OPA is used for refunds of fees to successful applicants.

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

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
<b>REVENUES</b>					
<b>Revenues from ordinary activities</b>					
Revenue from government <sup>K1</sup>	21,470	21,554	21,503	21,341	21,554
Other	63	63	43	43	43
<b>Revenues from ordinary activities</b>	<b>21,533</b>	<b>21,617</b>	<b>21,546</b>	<b>21,384</b>	<b>21,597</b>
<b>EXPENSES</b>					
<b>Expenses from ordinary activities (excluding borrowing costs expense)</b>					
Employees	13,760	13,987	13,936	13,867	14,154
Suppliers	6,981	6,864	6,614	6,547	6,593
Grants	-	-	-	-	-
Depreciation and amortisation	603	766	996	970	850
<b>Expenses from ordinary activities (excluding borrowing costs expense)</b>	<b>21,344</b>	<b>21,617</b>	<b>21,546</b>	<b>21,384</b>	<b>21,597</b>
<b>Net surplus or deficit</b>	<b>189</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net surplus or deficit attributable to the Commonwealth</b>	<b>189</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(K1) links to table 1.1

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

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	410	325	365	338	365
Receivables	2,212	812	1,512	2,012	2,612
<b>Total financial assets</b>	<b>2,622</b>	<b>1,137</b>	<b>1,877</b>	<b>2,350</b>	<b>2,977</b>
<b>Non-financial assets</b>					
Land and buildings	1,435	2,180	1,936	1,692	1,448
Infrastructure, plant and equipment	1,136	2,724	2,082	1,726	1,205
Intangibles	133	69	39	9	4
Other	76	96	96	76	66
<b>Total non-financial assets</b>	<b>2,780</b>	<b>5,069</b>	<b>4,153</b>	<b>3,503</b>	<b>2,723</b>
<b>Total assets</b>	<b>5,402</b>	<b>6,206</b>	<b>6,030</b>	<b>5,853</b>	<b>5,700</b>
<b>LIABILITIES</b>					
<b>Interest bearing liabilities</b>					
Lease incentive	1,356	2,304	2,158	1,901	1,658
<b>Total interest bearing liabilities</b>	<b>1,356</b>	<b>2,304</b>	<b>2,158</b>	<b>1,901</b>	<b>1,658</b>
<b>Provisions and payables</b>					
Employees	2,319	2,319	2,301	2,301	2,301
Suppliers	476	332	320	400	490
<b>Total provisions and payables</b>	<b>2,795</b>	<b>2,651</b>	<b>2,621</b>	<b>2,701</b>	<b>2,791</b>
<b>Total liabilities</b>	<b>4,151</b>	<b>4,955</b>	<b>4,779</b>	<b>4,602</b>	<b>4,449</b>
<b>EQUITY</b>					
<b>Parent equity interest</b>					
Reserves	558	558	558	558	558
Retained surpluses or accumulated deficits	693	693	693	693	693
<b>Total parent equity interest</b>	<b>1,251</b>	<b>1,251</b>	<b>1,251</b>	<b>1,251</b>	<b>1,251</b>
<b>Total equity</b>	<b>1,251</b>	<b>1,251</b>	<b>1,251</b>	<b>1,251</b>	<b>1,251</b>
<b>Total assets and liabilities by maturity</b>					
<b>Current assets</b>	<b>2,698</b>	<b>1,233</b>	<b>1,973</b>	<b>2,426</b>	<b>3,043</b>
<b>Non-current assets</b>	<b>2,704</b>	<b>4,973</b>	<b>4,057</b>	<b>3,427</b>	<b>2,657</b>
<b>Current liabilities</b>	<b>1,251</b>	<b>1,493</b>	<b>1,440</b>	<b>1,387</b>	<b>1,341</b>
<b>Non-current liabilities</b>	<b>2,900</b>	<b>3,462</b>	<b>3,339</b>	<b>3,215</b>	<b>3,108</b>

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

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	21,900	21,554	21,503	21,341	21,554
Other	15	15	15	15	15
<b>Total cash received</b>	<b>21,915</b>	<b>21,569</b>	<b>21,518</b>	<b>21,356</b>	<b>21,569</b>
<b>Cash used</b>					
Employees	13,660	13,987	13,936	13,867	14,154
Suppliers	6,219	6,666	6,372	6,322	6,387
Transfer to/(from) Department of Finance and Administration	1,300	(1,400)	700	500	600
<b>Total cash used</b>	<b>21,179</b>	<b>19,253</b>	<b>21,008</b>	<b>20,689</b>	<b>21,141</b>
<b>Net cash from/(used by) operating activities</b>	<b>736</b>	<b>2,316</b>	<b>510</b>	<b>667</b>	<b>428</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	20	20	-	-	-
<b>Total cash received</b>	<b>20</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	2,508	3,035	80	340	80
<b>Total cash used</b>	<b>2,508</b>	<b>3,035</b>	<b>80</b>	<b>340</b>	<b>80</b>
<b>Net cash from/(used by) investing activities</b>	<b>(2,488)</b>	<b>(3,015)</b>	<b>(80)</b>	<b>(340)</b>	<b>(80)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Other - lease incentive	1,400	1,000	-	-	-
<b>Total cash received</b>	<b>1,400</b>	<b>1,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Repayments of Lease Incentive	155	386	390	354	321
<b>Total cash used</b>	<b>155</b>	<b>386</b>	<b>390</b>	<b>354</b>	<b>321</b>
<b>Net cash from/(used by) financing activities</b>	<b>1,245</b>	<b>614</b>	<b>(390)</b>	<b>(354)</b>	<b>(321)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(507)</b>	<b>(85)</b>	<b>40</b>	<b>(27)</b>	<b>27</b>
Cash at the beginning of the reporting period	917	410	325	365	338
<b>Cash at the end of the reporting period</b>	<b>410</b>	<b>325</b>	<b>365</b>	<b>338</b>	<b>365</b>

**Table 3.4: Departmental capital budget statement**

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Total equity injections <sup>K3</sup>	-	-	-	-	-
Total loans	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>Represented by</b>					
Purchase of non-current assets	-	-	-	-	-
Other	-	-	-	-	-
<b>Total</b>	-	-	-	-	-
<b>PURCHASE OF NON-CURRENT ASSETS</b>					
Funded by capital appropriations	-	-	-	-	-
Funded by previous year capital appropriation	-	-	-	-	-
Funded internally by departmental resources	2,508	3,035	80	340	80
<b>Total</b>	<b>2,508</b>	<b>3,035</b>	<b>80</b>	<b>340</b>	<b>80</b>

(K3) links to table 1.1

**Table 3.5: Departmental non-financial assets — summary of movement***Budget 2004-05*

	Land	Buildings	Specialist military equipment	Other infrastructure plant and equipment	Heritage and cultural assets	Computer Software	Other intangibles	<b>Total</b>
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	<b>\$'000</b>
Carrying amount at the start of year	-	1,435	-	1,136	-	-	133	<b>2,704</b>
Additions	-	1,000	-	2,035	-	-	-	<b>3,035</b>
Disposals	-	-	-	-	-	-	-	-
Revaluation increments	-	-	-	-	-	-	-	-
Recoverable amount write-downs	-	-	-	-	-	-	-	-
Net transfers free of charge	-	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	255	-	447	-	-	64	<b>766</b>
Write-off of assets	-	-	-	-	-	-	-	-
Carrying amount at the end of year	-	2,180	-	2,724	-	-	69	<b>4,973</b>
<b>Total additions</b>								
Self funded	-	1,000	-	2,035	-	-	-	<b>3,035</b>
Appropriations	-	-	-	-	-	-	-	-
<b>Total</b>	-	<b>1,000</b>	-	<b>2,035</b>	-	-	-	<b>3,035</b>

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

*for the year ended 30 June*

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
<b>REVENUES</b>					
<b>Non-taxation</b>					
Sale of goods and services	11,000	11,000	10,000	9,200	9,200
<b>Total non-taxation</b>	<b>11,000</b>	<b>11,000</b>	<b>10,000</b>	<b>9,200</b>	<b>9,200</b>
<b>Total revenues administered on behalf of government<sup>K2</sup></b>	<b>11,000</b>	<b>11,000</b>	<b>10,000</b>	<b>9,200</b>	<b>9,200</b>
<b>EXPENSES</b>					
Other	5,500	5,500	5,000	4,600	4,600
<b>Total expenses administered on behalf of government</b>	<b>5,500</b>	<b>5,500</b>	<b>5,000</b>	<b>4,600</b>	<b>4,600</b>

(K2) links to table 1.1

**Table 3.7: Schedule of budgeted assets and liabilities administered on behalf of government***as at 30 June*

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	2	2	2	2	2
<b>Total financial assets</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Total assets administered on behalf of government</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Total assets and liabilities by maturity</b>					
<b>Current assets</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>Non-current assets</b>	-	-	-	-	-
<b>Current liabilities</b>	-	-	-	-	-
<b>Non-current liabilities</b>	-	-	-	-	-

**Table 3.8: Schedule of budgeted administered cash flows***For the period ended 30 June*

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Other taxes, fees and fines	11,000	11,000	10,000	9,200	9,200
Cash from Official Public Account (OPA) - appropriations	5,500	5,500	5,000	4,600	4,600
<b>Total cash received</b>	<b>16,500</b>	<b>16,500</b>	<b>15,000</b>	<b>13,800</b>	<b>13,800</b>
<b>Cash used</b>					
Cash to the OPA	11,084	11,000	10,000	9,200	9,200
Other - fees refunded	5,500	5,500	5,000	4,600	4,600
<b>Total cash used</b>	<b>16,584</b>	<b>16,500</b>	<b>15,000</b>	<b>13,800</b>	<b>13,800</b>
<b>Net cash from/(used by) operating activities</b>	<b>(84)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase/(decrease) in cash held cash held</b>	<b>(84)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash at the beginning of the reporting period	86	2	2	2	2
Effect of exchange rate movements on cash at beginning of reporting period	-	-	-	-	-
<b>Cash at end of reporting period</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>

## **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 schedule to administered activity**

Under the Australian Government's accrual based 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 Australian Government's accrual budgeting framework, separate annual appropriations are provided for:

- departmental price of outputs appropriations: representing the government's funding 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.

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

### **Administered investments in controlled entities**

Each Commonwealth Department is required to show an administered investment in each *Commonwealth Authorities 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

### **CROSS AGENCY OVERVIEW**

The MRT currently purchases its financial system from DIMIA. It also has a memorandum of understanding with the Administrative Appeals Tribunal (AAT) for the provision of counter services and serviced offices in Perth, Adelaide and Brisbane.

The MRT receives corporate, research and library services from the Refugee Review Tribunal (RRT). The MRT is charged a fee for this service which is based on direct costs, comprised mainly of staff and rent.

The two tribunals have established a Joint Management Board and other joint corporate governance arrangements, and are continuing to implement measures to find efficiencies in the operations of the tribunals through common service arrangements, common infrastructure, and common purchasing. The tribunals co-located in Melbourne in 2003 and will continue to co-locate in Sydney in 2005.

### **Responsibility**

The reporting of these arrangements forms part of the MRT's Annual Report.

### **Control arrangements**

The MRT is accountable for its operations, and there are joint corporate governance arrangements in place across MRT and RRT operations.

### **Resources**

Charges are funded from within the MRT's resources.

### **Performance against outcomes of purchased outputs**

The services which are provided by other agencies are support services and the effectiveness will be reported in the MRT's annual report. The services provided or sourced support the efficient delivery of the MRT's outcomes.

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**Migration Review Tribunal**

