

# REFUGEE REVIEW TRIBUNAL

<b>Section 1: Overview, appropriations and budget measures summary .....</b>	<b>329</b>
Tribunal overview.....	329
Appropriations and resourcing .....	329
Measures — agency summary .....	331
Movement of administered funds from 2003-04 to 2004-05.....	331
Special appropriations .....	331
Special accounts.....	331
Revenue from independent sources .....	332
Administered capital and departmental equity injections and loans.....	332
Evaluations .....	332
Competitive tendering and contracting (CTC).....	332
<b>Section 2: Outcomes and outputs information.....</b>	<b>333</b>
Outcomes and output groups.....	333
Outcome 1 .....	334
Outcome 1 — resourcing .....	334
Outcome 1 — performance information.....	335
<b>Section 3: Budgeted financial statements.....</b>	<b>336</b>
Analysis of budgeted financial statements .....	336
Departmental financial statements.....	336
Notes to the financial statements.....	346
<b>Section 4: Purchaser/provider and cost recovery arrangements .....</b>	<b>348</b>



## **REFUGEE REVIEW TRIBUNAL**

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

#### **TRIBUNAL OVERVIEW**

The Refugee Review Tribunal (RRT) provides independent merits review of decisions of the Department of Immigration and Multicultural and Indigenous Affairs (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.

#### **APPROPRIATIONS AND RESOURCING**

The total appropriation for the RRT in the 2004-05 Budget is \$23.1 million.

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

The RRT provides corporate services, research and library functions for the Migration Review Tribunal (MRT). The RRT recovers the cost of these services from the MRT.

**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 - Contribute to ensuring that Australia meets its obligations pursuant to the Convention relating to the status of refugees</b>	23,113	-	23,113	1,802	24,915	-	-	-	-	23,113
			92.8%							
<b>Total</b>	<b>23,113</b>	<b>-</b>	<b>23,113</b>	<b>1,802</b>	<b>24,915</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>23,113</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>	-
								<b>Total appropriations</b>		<b>23,113</b>

- 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 RRT 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>		
Corporate services fee - MRT	1,640	1,703
Sale of assets	-	71
<b>Total departmental receipts from other sources</b>	<b>1,640</b>	<b>1,774</b>

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

The RRT has no movement of administered funds. For this reason, table 1.4 is not presented.

## SPECIAL APPROPRIATIONS

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

## SPECIAL ACCOUNTS

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

---

## 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>		
RRT Fees	5,500	4,800
<b>Total non-appropriation administered revenue</b>	<b>5,500</b>	<b>4,800</b>
<b>DEPARTMENTAL REVENUE</b>		
<b>Outcome 1</b>		
Corporate service fee - MRT	1,640	1,703
Resources received free of charge - audit fee	28	28
Sale of assets	20	71
<b>Total Outcome 1</b>	<b>1,688</b>	<b>1,802</b>
<b>Total non-appropriation departmental revenue</b>	<b>1,688</b>	<b>1,802</b>

## ADMINISTERED CAPITAL AND DEPARTMENTAL EQUITY INJECTIONS AND LOANS

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

## EVALUATIONS

The RRT 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

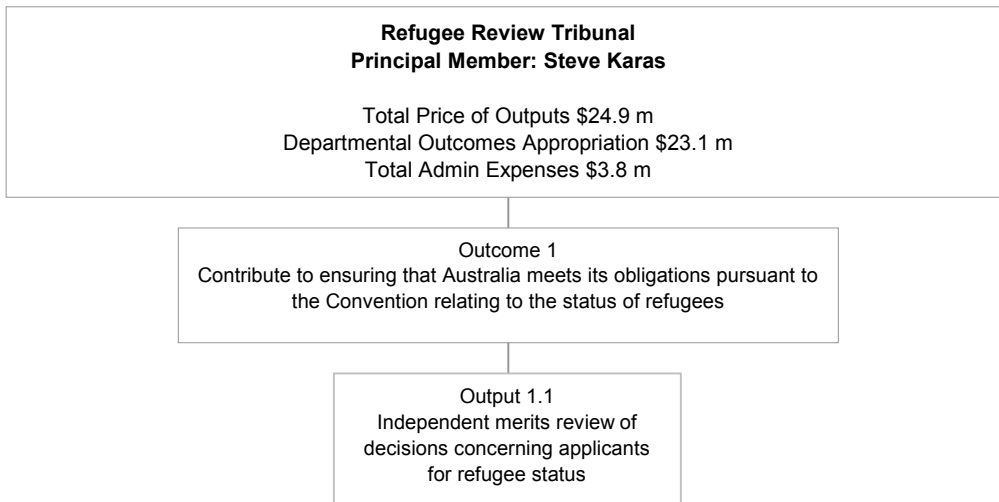
### OUTCOMES AND OUTPUT GROUPS

The department works towards achieving one outcome specified by government. The following section provides a discussion of the outcome and an explanation of the resourcing for the outcome.

#### Output cost attribution

The RRT has one output, the *independent merits review of decisions concerning applicants for refugee status*. All costs are allocated to this output.

#### Map 2: Outcome and output groups



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

### Measures affecting Outcome 1

The RRT has no measures at 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	4,300	3,750	
<b>Total administered expenses</b>	<b>4,300</b>	<b>3,750</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	21,598	23,113	
<b>Total Output Group 1</b>	<b>21,598</b>	<b>23,113</b>	
<b>Total revenue from government (appropriations)</b>	<b>21,598</b>	<b>23,113</b>	C1 <sup>1</sup>
<b>Contributing to price of departmental outputs</b>	<b>93%</b>	<b>93%</b>	
<b>Revenue from other sources</b>			
Resources received free of charge	28	28	
Section 31 (FMA Act) revenue	1,640	1,703	
Sale of assets	20	71	
<b>Total revenue from other sources</b>	<b>1,688</b>	<b>1,802</b>	
<b>Total price from departmental outputs</b> (Total revenue from government and from other sources)	<b>23,286</b>	<b>24,915</b>	E1 <sup>1</sup>
<b>Total estimated resourcing for Outcome 1</b> (Total price of outputs and administered appropriations)	<b>23,286</b>	<b>24,915</b>	
	Estimated actual 2003-04 (number)	Budget estimate 2004-05 (number)	
Average staffing level	224	224	

Cell references C1 and E1 show the links back to table 1.1.

## OUTCOME 1 — PERFORMANCE INFORMATION

**Table 2.2.1: Performance information for Outcome 1**

<b>Effectiveness — overall achievement of the outcome</b>	
<b>Decisions are correct and preferable</b>	
<ul style="list-style-type: none"> <li>• Outcome of applications for judicial review.</li> </ul>	
<b>Performance information for departmental outputs</b>	
<b>Output 1.1: Independent merits review of decisions concerning applicants for refugee status</b>	<b>\$24.9 million</b>
Quantity	
Cases finalised	5,400
Quality	
Level of appeals against Tribunal decisions	
Complaints received	
Extent to which time standards are met	

---

## Section 3: Budgeted financial statements

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

An analysis of the primary causes of movements in the financial statements is provided below.

### **DEPARTMENTAL FINANCIAL STATEMENTS**

An analysis of the Refugee Review Tribunal's budgeted financial statements for 2004-05 is provided below.

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

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

The RRT is funded by way of an ongoing arrangement with Finance, and receives funding for fixed costs plus variable costs based on the RRT's total operating costs. Total expenses for 2004-05 are estimated at \$24.9 million, which will lead to an anticipated nil surplus.

The RRT is co-locating with the Migration Review Tribunal (MRT) in Sydney during 2004-05, and productivity improvements should be achieved in outyears after transitional costs are incurred, including a writedown of current fitout of \$0.6 million.

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

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

Financial assets will decrease by \$1.0 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 cashflow has been affected by capital purchases of \$4.3 million. These are anticipated to be partially offset by a lease incentive of \$2.0 million.

### **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 RRT 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 MRT.

### **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 \$2.0 million and other IT costs include PABX, copiers, printers and PC's totalling \$0.8 million. The RRT is also replacing its current case managements system (CMS), which is obsolete, with a new CMS in conjunction with the MRT. The RRT'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 RRT charges a post decision fee of \$1,400 to applicants where the primary decision to refuse a visa has been upheld. The fees totalling \$4.8 million reflect the anticipated fees payable for 2004-05, and the other expenses are bad debts. Applicants whose debts remain unpaid are placed on DIMIA's movement alert system until the debt has been recovered. The debt recovery process is managed by DIMIA.

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

Receivables reflect the net amount of outstanding debts at 30 June 2005.

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

The \$1.1 million for fees represents the anticipated recovery of fees for 2004-05.

**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>	21,598	23,113	21,508	20,038	20,238
Revenue from sale of assets	20	71	-	-	-
Other	1,668	1,731	1,687	1,704	1,721
<b>Revenues from ordinary activities</b>	<b>23,286</b>	<b>24,915</b>	<b>23,195</b>	<b>21,742</b>	<b>21,959</b>
<b>EXPENSES</b>					
<b>Expenses from ordinary activities (excluding borrowing costs expense)</b>					
Employees	17,030	16,584	15,665	14,234	14,514
Suppliers	6,797	6,888	6,428	6,243	6,407
Depreciation and amortisation	872	834	1,102	1,265	1,038
Write-down of assets	613	609	-	-	-
<b>Expenses from ordinary activities (excluding borrowing costs expense)</b>	<b>25,312</b>	<b>24,915</b>	<b>23,195</b>	<b>21,742</b>	<b>21,959</b>
<b>Net surplus or deficit</b>	<b>(2,026)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net surplus or deficit attributable to the Commonwealth</b>	<b>(2,026)</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	491	168	372	358	401
Receivables	3,987	3,188	3,888	4,588	5,288
<b>Total financial assets</b>	<b>4,478</b>	<b>3,356</b>	<b>4,260</b>	<b>4,946</b>	<b>5,689</b>
<b>Non-financial assets</b>					
Land and buildings	2,560	3,757	3,413	3,069	2,725
Infrastructure, plant and equipment	1,334	3,025	2,347	1,776	1,162
Intangibles	3	-	-	-	-
Other	52	52	78	52	52
<b>Total non-financial assets</b>	<b>3,949</b>	<b>6,834</b>	<b>5,838</b>	<b>4,897</b>	<b>3,939</b>
<b>Total assets</b>	<b>8,427</b>	<b>10,190</b>	<b>10,098</b>	<b>9,843</b>	<b>9,628</b>
<b>LIABILITIES</b>					
<b>Interest bearing liabilities</b>					
Lease incentive	1,356	3,304	3,158	2,901	2,658
<b>Total interest bearing liabilities</b>	<b>1,356</b>	<b>3,304</b>	<b>3,158</b>	<b>2,901</b>	<b>2,658</b>
<b>Provisions and payables</b>					
Employees	3,947	3,947	3,947	3,947	3,947
Capital Use Charge	729	544	597	599	627
<b>Total provisions and payables</b>	<b>4,676</b>	<b>4,491</b>	<b>4,544</b>	<b>4,546</b>	<b>4,574</b>
<b>Total liabilities</b>	<b>6,032</b>	<b>7,795</b>	<b>7,702</b>	<b>7,447</b>	<b>7,232</b>
<b>EQUITY</b>					
<b>Parent equity interest</b>					
Reserves	1,477	1,477	1,477	1,477	1,477
Retained surpluses or accumulated deficits	918	918	918	918	918
<b>Total parent equity interest</b>	<b>2,395</b>	<b>2,395</b>	<b>2,395</b>	<b>2,395</b>	<b>2,395</b>
<b>Total assets and liabilities by maturity</b>					
<b>Current assets</b>	<b>4,285</b>	<b>3,408</b>	<b>4,338</b>	<b>4,998</b>	<b>5,741</b>
<b>Non-current assets</b>	<b>3,547</b>	<b>6,782</b>	<b>5,760</b>	<b>4,845</b>	<b>3,887</b>
<b>Current liabilities</b>	<b>3,032</b>	<b>3,918</b>	<b>3,871</b>	<b>3,743</b>	<b>3,635</b>
<b>Non-current liabilities</b>	<b>3,000</b>	<b>3,877</b>	<b>3,831</b>	<b>3,704</b>	<b>3,597</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	23,834	23,113	21,508	20,038	20,238
Other	1,640	1,774	1,687	1,704	1,721
<b>Total cash received</b>	<b>25,474</b>	<b>24,887</b>	<b>23,195</b>	<b>21,742</b>	<b>21,959</b>
<b>Cash used</b>					
Employees	16,830	16,584	15,665	14,234	14,514
Suppliers	6,630	6,634	6,097	5,936	6,127
Transfer to/from Department of Finance and Administration	1,100	(800)	700	700	700
<b>Total cash used</b>	<b>24,560</b>	<b>22,418</b>	<b>22,462</b>	<b>20,870</b>	<b>21,341</b>
<b>Net cash from/(used by) operating activities</b>	<b>914</b>	<b>2,469</b>	<b>733</b>	<b>872</b>	<b>618</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Sale of assets	20	-	-	-	-
<b>Total cash received</b>	<b>20</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	2,523	4,328	80	350	80
<b>Total cash used</b>	<b>2,523</b>	<b>4,328</b>	<b>80</b>	<b>350</b>	<b>80</b>
<b>Net cash from/(used by) investing activities</b>	<b>(2,503)</b>	<b>(4,328)</b>	<b>(80)</b>	<b>(350)</b>	<b>(80)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Lease incentive	1,400	2,000	-	-	-
<b>Total cash received</b>	<b>1,400</b>	<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Repayment of lease incentive	266	464	449	536	495
<b>Total cash used</b>	<b>266</b>	<b>464</b>	<b>449</b>	<b>536</b>	<b>495</b>
<b>Net cash from/(used by) financing activities</b>	<b>1,134</b>	<b>1,536</b>	<b>(449)</b>	<b>(536)</b>	<b>(495)</b>
<b>Net increase/(decrease) in cash held</b>	<b>(455)</b>	<b>(323)</b>	<b>204</b>	<b>(14)</b>	<b>43</b>
Cash at the beginning of the reporting period	946	491	168	372	358
<b>Cash at the end of the reporting period</b>	<b>491</b>	<b>168</b>	<b>372</b>	<b>358</b>	<b>401</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	2,523	4,328	80	350	80
<b>Total</b>	<b>2,523</b>	<b>4,328</b>	<b>80</b>	<b>350</b>	<b>80</b>

**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	-	2,560	-	1,334	-	-	3	<b>3,897</b>
Additions	-	2,000	-	2,328	-	-	-	<b>4,328</b>
Disposals	-	-	-	-	-	-	-	-
Revaluation increments	-	-	-	-	-	-	-	-
Recoverable amount write-downs	-	-	-	-	-	-	-	-
Net transfers free of charge	-	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	194	-	637	-	-	3	<b>834</b>
Write-off of assets	-	609	-	-	-	-	-	<b>609</b>
Carrying amount at the end of year	-	3,757	-	3,025	-	-	-	<b>6,782</b>
<b>Total additions</b>								
Self funded	-	2,000	-	2,328	-	-	-	<b>4,328</b>
Appropriations	-	-	-	-	-	-	-	-
<b>Total</b>	-	<b>2,000</b>	-	<b>2,328</b>	-	-	-	<b>4,328</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>					
Fees	5,500	4,800	4,400	3,800	3,800
<b>Total non-taxation</b>	<b>5,500</b>	<b>4,800</b>	<b>4,400</b>	<b>3,800</b>	<b>3,800</b>
<b>Total revenues administered on behalf of government</b>	<b>5,500</b>	<b>4,800</b>	<b>4,400</b>	<b>3,800</b>	<b>3,800</b>
<b>EXPENSES</b>					
Write-down and impairment of assets	4,300	3,750	3,450	3,000	3,000
<b>Total expenses administered on behalf of government</b>	<b>4,300</b>	<b>3,750</b>	<b>3,450</b>	<b>3,000</b>	<b>3,000</b>

**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>					
Receivables	760	760	760	760	760
<b>Total financial assets</b>	<b>760</b>	<b>760</b>	<b>760</b>	<b>760</b>	<b>760</b>
<b>Total assets administered on behalf of government</b>	<b>760</b>	<b>760</b>	<b>760</b>	<b>760</b>	<b>760</b>
<b>Total assets and liabilities by maturity</b>					
<b>Current assets</b>	<b>760</b>	<b>760</b>	<b>760</b>	<b>760</b>	<b>760</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 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>					
Other taxes, fees and fines	1,200	1,050	950	800	800
<b>Total cash received</b>	<b>1,200</b>	<b>1,050</b>	<b>950</b>	<b>800</b>	<b>800</b>
<b>Cash used</b>					
Cash to the OPA	1,200	1,050	950	800	800
<b>Total cash used</b>	<b>1,200</b>	<b>1,050</b>	<b>950</b>	<b>800</b>	<b>800</b>
<b>Net cash from/(used by) operating activities</b>	-	-	-	-	-
<b>Net increase/(decrease) in cash held cash held</b>	-	-	-	-	-
Cash at the beginning of the reporting period	-	-	-	-	-
<b>Cash at end of reporting period</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 of 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 for 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).

### **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

### **Cross agency overview**

The RRT provides corporate, research and library services to the Migration Review Tribunal (the MRT). 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 co-locate in Sydney in 2005.

The RRT currently purchases its financial system from DIMIA, and has an agreement with DIMIA for the processing and collection of post decision fees.

### **Responsibility**

The reporting of these arrangements forms part of the RRT's Annual Reports.

### **Control Arrangements**

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

### **Resourcing**

A service fee (\$1.67 million for 2004-05) is paid by the MRT for services utilising RRT resources.

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

The services provided or sourced support the efficiency delivery of the RRT's outcomes.

---

Working page - to be deleted

Contents

<b>Refugee Review Tribunal .....</b>	<b>327</b>
Section 1: Overview, appropriations and budget measures summary .....	329
Section 2: Outcomes and outputs information .....	333
Section 3: Budgeted financial statements .....	336
Section 4: Purchaser/provider and cost recovery arrangements .....	348

Tables

**Refugee Review Tribunal**

Table 1.1: Appropriations and other revenue (\$'000).....	330
Table 1.3: Receipts from independent sources.....	331
Table 2.1.1: Total resources for Outcome 1.....	334
Table 2.2.1: Performance information for Outcome 1 .....	335
Table 3.1: Budgeted departmental statement of financial performance .....	338
Table 3.2: Budgeted departmental statement of financial position.....	339
Table 3.3: Budgeted departmental statement of cash flows .....	340
Table 3.4: Departmental capital budget statement .....	341
Table 3.5: Departmental non-financial assets — summary of movement.....	342
Table 3.6: Schedule of budgeted revenues and expenses administered on behalf of government .....	343
Table 3.7: Schedule of budgeted assets and liabilities administered on behalf of government.....	344
Table 3.8: Schedule of budgeted administered cash flows .....	345

Maps

**Refugee Review Tribunal**

Map 2: Outcome and output groups .....	333
--	-----

Charts

**Refugee Review Tribunal**