



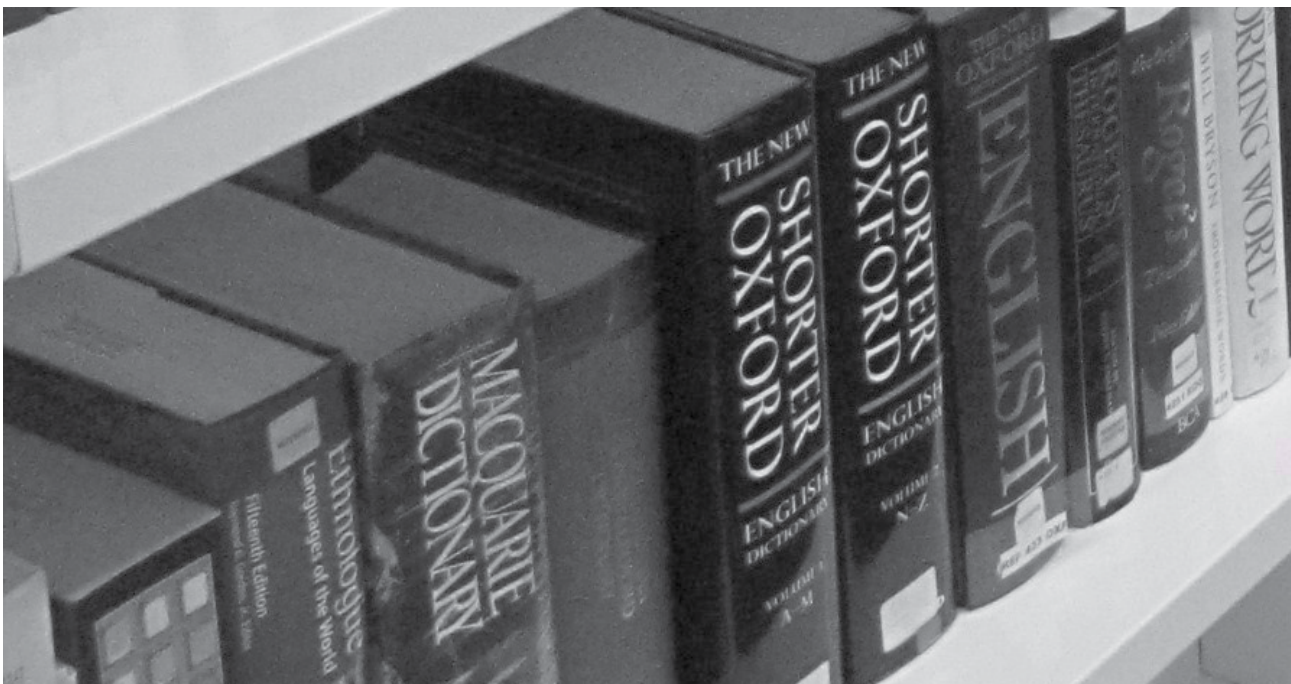
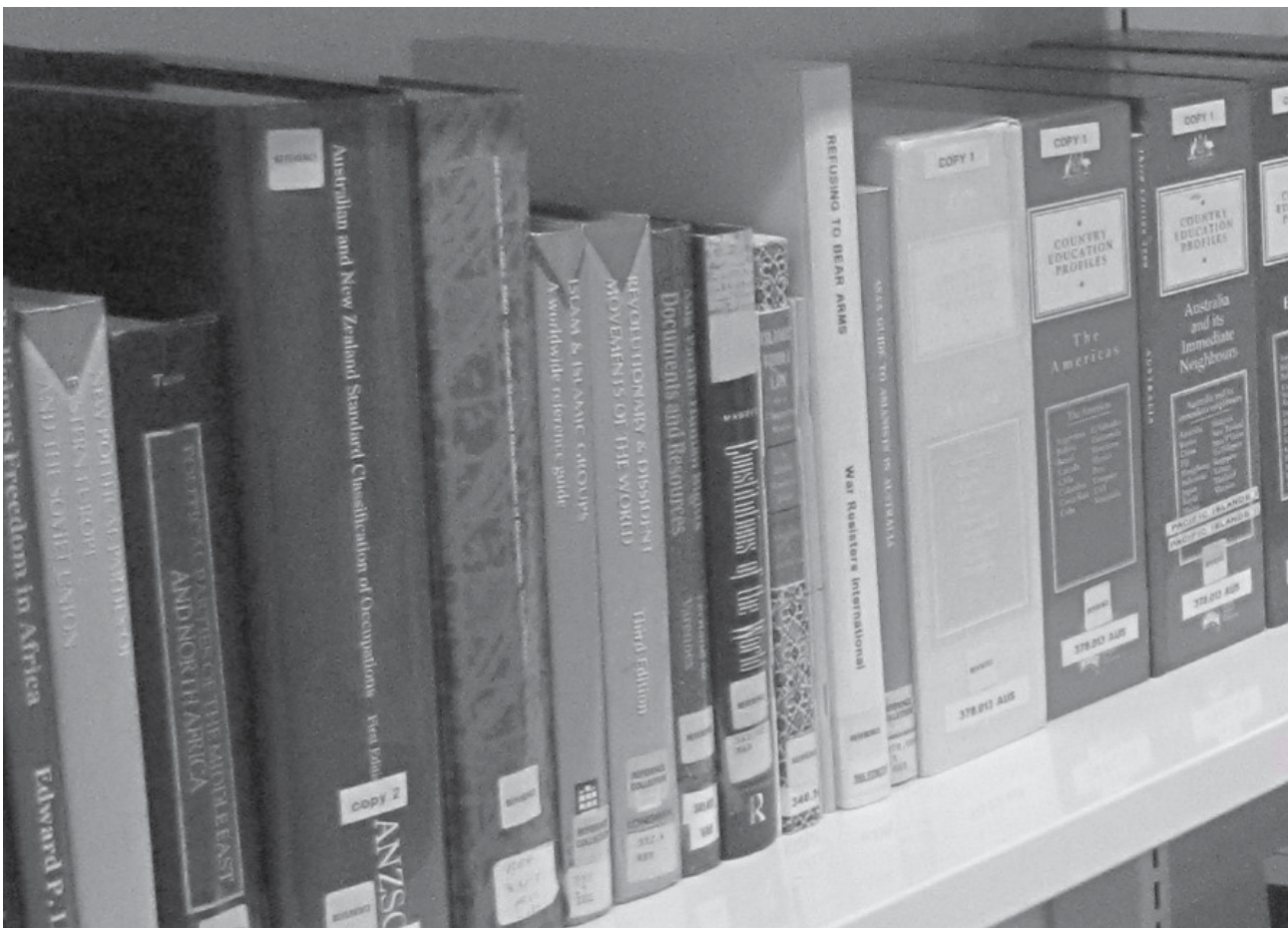
Australian Government

Migration Review Tribunal · Refugee Review Tribunal

# MIGRATION REVIEW TRIBUNAL

ANNUAL REPORT 2014-15

# REFUGEE REVIEW TRIBUNAL



# MIGRATION REVIEW TRIBUNAL

ANNUAL REPORT **2014-15**

# REFUGEE REVIEW TRIBUNAL

**On 1 July 2015 the Migration Review Tribunal and the Refugee Review Tribunal (MRT–RRT) became the Migration and Refugee Division (MRD) within the Administrative Appeals Tribunal.**

**Readers requiring a copy of any document referred to in this report that is no longer available on the MRT–RRT website can make a request to the contact officer mentioned below.**

## Migration Review Tribunal and Refugee Review Tribunal Annual Report 2014–15

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### ABN

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Administrative  
Appeals Tribunal

PRESIDENT'S CHAMBERS  
The Hon Justice Duncan Kerr Chev LH

29 September 2015

Senator the Hon. George Brandis QC  
Attorney-General  
Parliament House  
CANBERRA ACT 2600

Dear Attorney-General

In accordance with the requirements of item 15DD of Schedule 9 to the *Tribunals Amalgamation Act 2015*, I am pleased to present to you this final annual report covering the operations of the Migration Review Tribunal and Refugee Review Tribunal for the year ended 30 June 2015.

The report has been prepared in accordance with the *Requirements for Annual Reports* approved on behalf of the Parliament by the Joint Committee of Public Accounts and Audit.

The report includes the audited financial statements of the Tribunals in accordance with section 43 of the *Public Governance, Performance and Accountability Act 2013*.

Yours sincerely,

**DUNCAN KERR**

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## THE TRIBUNALS AT A GLANCE

On 1 July 2015 the Migration Review Tribunal and the Refugee Review Tribunal became the Migration and Refugee Division (MRD) within the Administrative Appeals Tribunal (AAT).

The Migration Review Tribunal (the MRT) and the Refugee Review Tribunal (the RRT) were established under the *Migration Act 1958* (the Migration Act). The tribunals' jurisdictions, powers and procedures were set out in the Migration Act and in the Migration Regulations 1994 (the Migration Regulations).

Throughout the year the Principal Member was Ms Kay Ransome and the Registrar was Mr Colin Plowman.

Unless otherwise indicated, all information in this report is as at 30 June 2015 for the 2014–15 financial year. Table 1 provides an overview of the tribunals' work program.

TABLE 1 – THE TRIBUNALS AT A GLANCE

	MRT	RRT	MRT and RRT
<b>Established</b>	<b>1999</b>	<b>1993</b>	
Cases on hand at 1 July 2014	11,719	5,251	16,970
Cases lodged	14,398	4,136	18,534
Cases decided	16,584	4,983	21,567
Cases on hand at 30 June 2015	9,533	4,404	13,937
% of primary decisions set-aside	33%	21%*	31%*
% of primary decisions affirmed	47%	72%	51%
% of cases withdrawn or otherwise resolved	20%	7%	18%
Average time taken to decide a case (weeks)	41	38	–
% of decided cases where applicant was represented	67%	70%	68%
Hearings arranged	15,993**	5,080	21,073**
% of decided cases where hearing was held	60%	61%	60%
% of held hearings where interpreter was required	59%	90%	69%
Languages and dialects of interpreters	–	–	92
% of decisions taken to judicial review	11.1%	28.5%	15.1%
Decisions set-aside on judicial review as % of decisions made	0.5%	0.7%	0.6%
Members			151***
Staff			301
Cost			\$69.5 million

\* Excludes 1,198 RRT cases, all of which were remitted to the department for reconsideration following the disallowance of clause 866.222 of Schedule 2 to the Migration Regulations 1994.

\*\* Includes cases that were arranged to a hearing list.

\*\*\*Includes 19 members who were appointed on 30 June 2015. See Table 10 for further detail.



## Statistics

Multiple applications for review were counted as a single case where the legislation provided that the applications for review could be combined, usually where members of a family unit had applied for visas together.

Some percentages may not add to 100% due to rounding.

The tribunals decided 21,567 cases during the year and received 18,534 lodgements



MIGRATION  
REVIEW  
TRIBUNAL

REFUGEE  
REVIEW  
TRIBUNAL

PRESIDENT'S REPORT

# PART 1

## PRESIDENT'S REPORT

### Part 1 – President's Report

On 1 July 2015 the Migration Review Tribunal and the Refugee Review Tribunal (the MRT-RRT) became the Migration & Refugee Division of the Administrative Appeals Tribunal (AAT). In this final consolidated annual report of the MRT-RRT, it is important to acknowledge the contributions that the Migration Review Tribunal (MRT) and the Refugee Review Tribunal (RRT) have made to administrative justice in Australia.

The RRT, which commenced in July 1993 replacing the Refugee Status Review Committee, finalised close to 93,000 cases prior to its amalgamation with the AAT. The MRT, formed in 1999 by the merging of the Immigration Review Tribunal and the Migration Internal Review Office, finalised close to 145,000 cases. This equates to around 240,000 cases decided by both tribunals and represents a significant contribution in the provision of administrative justice. This is a credit to the many members and staff who have worked at the MRT and RRT over the past 21 years.

The key objectives of the MRT-RRT during 2014-15 were to finalise 21,000 cases, to reduce the number of active cases and to reduce the age of those cases. Active cases were those for which an application for review had been lodged with the MRT-RRT and remained undecided.

The MRT-RRT exceeded that target – collectively finalising 21,567 cases. The largest number of MRT cases were finalised in the student refusal, partner, and temporary work case categories, while for the RRT, cases finalised were highest for applicants from Sri Lanka, China and India.

From a high of 22,000 active cases in December 2012, the MRT-RRT steadily decreased the number of cases on hand, so that at 30 June 2015 there were 13,937 active cases. This was achieved without diminution in the quality of decisions or the fairness of processes.

Processing times for MRT cases improved, in some cases significantly. The time it took from when an applicant lodged an application to when they received a decision for MRT cases improved by 20% in the past 12 months, from 364 days to 289 days. The most significant improvements in processing times were for student refusal, permanent business, student cancellation and nomination/ sponsor approval cases.

Applicants received a consistently high level of service and speedy finalisation of their cases.

The effective and efficient operation of the MRT-RRT during 2014-2015 was significantly contributed to by the committed leadership of its Principal Member, Kay Ransome, who retained the goodwill of the tribunals' membership and staff through a challenging period of transition and change.

The dedicated staff and members of the MRT-RRT achieved these outcomes through a range of new work practices, including expanding the hearing list format in the MRT caseload, continuing

the use of member specialisation, and making changes to decision writing.

The online lodgement facility launched in 2014 was the preferred mode of lodgement for new applications at around 70%. Further innovations and efficiencies began to be pursued in 2015 with greater electronic communication with applicants. With the commencement in April 2015 of the *Migration Amendment (Protection and Other Measures) Act* further efficiencies are expected. That Act gave the MRT-RRT several new powers to assist in achieving the statutory objectives of providing fair, just, economical, informal and quick merit reviews.

The *Migration and Maritime Powers Legislation Amendment (Resolving the Asylum Legacy Caseload) Act 2014* also came into effect on 18 April 2015. That Act established the Immigration Assessment Authority (IAA) to be an independent statutory office within the RRT to review decisions to refuse a protection visa to certain unauthorised maritime arrivals who arrived in Australia between August 2012 and December 2013. As at 30 June 2015, none of those cases had yet flowed through to the IAA.

In the reporting period the MRT and the RRT farewelled Principal Member Kay Ransome, Deputy Principal Member Amanda MacDonald and the following members, with gratitude for their contribution to the performance of the two tribunals:

John Blount	Wendy Boddison	Melissa Bray
Danica Buljan	Megan Deane	Edwin Delofski
Richard Derewlany	Jonathan Duignan	Suseela Durvasula
Jennifer Ellis	Roger Fordham	Patrick Francis
John Godfrey	Sally Hunt	Rowena Irish
Andrew Jacovides	Simon Jeans	Deborah Jordan
Anthony Krohn	Suzanne Leal	Gary Ledson
Rosemary Mathlin	Philippa McIntosh	Raymond McNicol
Adam Moore	Vanessa Moss	Alison Murphy
Charles Powles	Andrew Rozdilsky	Peter Tyler

The MRT and RRT welcomed the following members who, along with Deputy Principal Member Irene O’Connell, were appointed on 30 June 2015:

David Barker	Brendan Darcy	Tigiilagi Eteuati
Nicola Findson	Tania Flood	Ian Garnham
Geraldine Hoeben	Linda Holub	Penelope Hunter
Christine Kannis	Fiona Meagher	Amanda Paxton
Alexandra Strang	Roz Smidt	Kate Timbs
Susan Trotter	Rachel Westaway	Paul Windsor

Having sufficient members assigned to undertake this work in the coming years will be critical to the success of the Migration and Refugee Division of the AAT.

## Amalgamation

The Commonwealth Administrative Review Committee (Kerr Committee) concluded in 1971 that the basic fault of the entire administrative law structure at that time was that review could not, as a general rule, be obtained on the merits despite that

being what the aggrieved citizen was seeking. The Kerr Committee recommended that merits review be made available and that such review should be undertaken by a single independent, highly skilled, generalist body. Four decades later, with bipartisan support, that recommendation has been largely implemented when on 1 July 2015 the MRT-RRT and the Social Security Appeals Tribunal (SSAT) were amalgamated into the AAT.

The amalgamation will simplify the pathways for individuals and organisations seeking review of Commonwealth administrative decisions without diminishing existing rights of review.

It should not be thought that the new system will be static. It would be surprising if the amalgamation does not reveal further opportunities for reform – including removal of any remaining legacy inconsistencies in aspects of the AAT’s procedures which have no ongoing utility.

Bringing the four tribunals together offers opportunities to enhance the merits review system. The transfer of the members and staff of the MRT, RRT and SSAT to the AAT and the broad preservation of the procedures of each of the tribunals will allow for a continuity of experience for users of the tribunals. Efficiencies will be achieved through the consolidation of corporate operations.

The Government’s decision to amalgamate the key Commonwealth merits review tribunals was a primary area of focus of the tribunals and their staff and members in 2014-15. The successful implementation of this decision was only possible because of the collaboration and cooperation of many people, particularly in the tribunals, the Attorney-General’s Department and the portfolio departments for the MRT-RRT and SSAT. Action was required across a broad range of areas, including development and passage of the *Tribunals Amalgamation Act 2015*, reviewing and updating practice and procedure documentation, consideration of membership and staffing arrangements, as well as the many other practical issues associated with creating a single organisation from 1 July 2015.

I thank the former Principal Member Kay Ransome and the Registrar of the MRT-RRT Colin Plowman who worked tirelessly to ensure the success of the amalgamation while also working with the members and staff of the MRT-RRT to ensure that the day-to-day delivery of merits review was to the highest standards. Many other staff of the tribunals also played critical roles in the amalgamation, particularly through their participation in working groups established to deal with issues relating to client service delivery, financial and human resources management, information technology, library and information services, tribunal practice and procedure and property.

Finally, I would also like to acknowledge the work of the staff of the Attorney-General’s Department, particularly Deputy Secretary David Fredericks and the Tribunals Amalgamation Taskforce, who coordinated the implementation of the Government’s decision. The way in which they engaged with the tribunals has assisted in the establishment of an amalgamated AAT that is well-placed to meet the needs of the Australian community into the future.

THE ROLE OF THE TRIBUNALS

# PART 2

## THE ROLE OF THE TRIBUNALS

The tribunals were statutory bodies providing final, independent merits review of visa and visa-related decisions made by the Minister for Immigration and Border Protection (the Minister), or by officers of the Department of Immigration and Border Protection (the department) acting as delegates of the Minister.

The tribunals were established under the Migration Act. The tribunals' jurisdictions, powers and procedures were set out in the Migration Act and the Migration Regulations. The tribunals comprised members (appointed for fixed terms by the Governor-General, under the Migration Act) and staff (appointed under the Migration Act and employed under the *Public Service Act 1999* (the Public Service Act)).

All members and staff were cross-appointed to both tribunals and the tribunals operated as a single agency for the purposes of the *Public Governance, Performance and Accountability Act 2013* (the PGPA Act).

The MRT reviewed a wide range of decisions for visas other than protection visas. The RRT reviewed decisions for protection visas.

A visa is required by anyone who is not an Australian citizen and who wishes to travel to, and remain in, Australia. The Migration Act and the Migration Regulations set out the criteria for visas. There are specific criteria for particular visas and general criteria for matters such as health and character.

An application made to the department will result in a delegate not granting the visa if the delegate is not satisfied that a person meets the criteria for the visa. A visa may be cancelled if, for example, it was obtained by making false statements or if the visa holder has not abided by the conditions of the visa.

In reviewing a decision by a delegate to refuse to grant, or to cancel a visa, the tribunals were required to conduct a 'merits review' that was 'independent, fair, just, economical, informal and quick'.

## MERITS REVIEW

Merits review is an administrative reconsideration of a case. A merits review body makes decisions within the same legislative framework as the primary decision maker, and may exercise all the powers and discretions conferred on the primary decision maker.

The principal objective of merits review is to ensure that the correct or preferable decision is reached in the particular case. The decision and reasons of a merits review body should also improve the general quality and consistency of decision making, and enhance openness and accountability of an area of government decision making.



The tribunals reconsidered each case in light of the facts before them, the law and government policy. A decision made by a member in one case did not bind members in other cases but it was generally expected that a decision in a particular case would be consistent with other decisions in like matters.

The tribunals had the power to affirm the primary decision, vary the primary decision, set-aside the primary decision and substitute a new decision, or remit (return) a matter to the department for reconsideration with specific directions. For example, a matter may have been remitted if a member was satisfied that a visa applicant met one or more of the criteria for the visa. The department may then have needed to undertake further processing for other requirements for the visa such as health, security and character checks.

## MATTERS REVIEWED BY THE MRT

The MRT reviewed decisions for a wide range of visas. Reviewable decisions included decisions to refuse to grant visas, to cancel visas, to refuse to approve sponsors, and to refuse to approve a nominated position or business activity.

Bridging visas provide temporary lawful status to non-citizens in Australia, for example, while a temporary entrant is awaiting the outcome of an application for permanent residence. Visitor visas are for tourists and persons visiting relatives in Australia. Student visas are granted to persons enrolled at schools, colleges and universities in Australia.

Temporary work visas are for skilled workers to work in businesses in Australia. Business skills visas are for successful business people who obtain a substantial ownership interest in a new or existing business in Australia and actively participate in that business at a senior management level. Skilled visas are for persons in skilled occupations who have the education, skills and employability to contribute to the Australian economy.

Partner visas are for partners of Australian citizens or permanent residents. Family visas provide for the sponsorship, by Australian citizens and permanent residents, of children, parents, remaining relatives (persons who have limited family contacts other than relatives living in Australia), aged dependent relatives (elderly overseas relatives who have been financially supported by a close Australian relative for a reasonable period) and carers (persons who are able and willing to provide assistance needed by a relative in Australia).

## MATTERS REVIEWED BY THE RRT

The RRT reviewed decisions to refuse to grant or to cancel protection visas within Australia. The review of these decisions involved initial consideration of whether or not the applicant is a person to whom Australia has protection obligations. This involved consideration of whether they are a 'refugee' within the meaning

of the 1951 United Nations (UN) Convention Relating to the Status of Refugees, as amended by the 1967 UN Protocol Relating to the Status of Refugees.

The term ‘refugee’ is defined in article 1A(2) of the Refugees Convention as a person who:

... owing to well-founded fear of being persecuted for reasons of race, religion, nationality, membership of a particular social group or political opinion, is outside the country of his nationality and is unable or, owing to such fear, is unwilling to avail himself of the protection of that country; or who, not having a nationality and being outside the country of his former habitual residence, is unable or, owing to such fear, is unwilling to return to it...

Other provisions of the Refugees Convention may have been relevant to an assessment of the entitlement to a protection visa.

For applications made on or after 16 December 2014 to the department, the *Migration and Maritime Powers Legislation Amendment (Resolving the Asylum Legacy Caseload) Act 2014* amended the Migration Act to incorporate the definition of ‘refugee’ into the Act. The amended Act refers to a person in respect of whom Australia has protection obligations because the person is a ‘refugee’. The term ‘refugee’ is defined in section 5H(1) of the Act as follows:

- (1) For the purposes of the application of this Act and the regulations to a particular person in Australia, the person is a refugee if the person:
  - (a) in a case where the person has a nationality—is outside the country of his or her nationality and, owing to a well-founded fear of persecution, is unable or unwilling to avail himself or herself of the protection of that country; or
  - (b) in a case where the person does not have a nationality—is outside the country of his or her former habitual residence and owing to a well-founded fear of persecution, is unable or unwilling to return to it.

Other provisions of the amended Act may have been relevant to an assessment of the entitlement to a protection visa.

Where the applicant did not meet the definition of a refugee under the Refugees Convention, or the amended Migration Act for applications lodged on or after 16 December 2014, consideration was given to whether a protection visa may be granted if there were substantial grounds for believing that there is a real risk the applicant would have suffered significant harm if returned to another country. This was an alternate basis for the grant of a protection visa on ‘complementary protection’ grounds.

In order for a person to satisfy the complementary protection grounds, there must be substantial grounds for believing that, as a necessary and foreseeable consequence of a person being removed from Australia to a receiving country, there is a real risk they will suffer significant harm, as defined in the legislation.

## APPLYING FOR REVIEW

Whenever a decision was made that was reviewable by the MRT or the RRT, the department was required by law to advise the persons involved of their review rights. This included setting out who could apply for review, where an application could be made and the time limit within which the application must have been made.

It was important that persons who received a departmental decision considered the information about their review rights carefully. The tribunals did not have discretion to accept an application that had been lodged outside the relevant time limit or by a person who was not entitled to apply for review.

Applications for review could be lodged online. Copies of paper application forms were also available on the tribunals' website, from the New South Wales and Victoria registries of the tribunals, and the Adelaide, Brisbane and Perth offices of the AAT.

A fee was payable for all MRT applications, except applications for review of a bridging visa decision, and any related decision to require a security bond regarding persons in immigration detention.

For applications lodged with the MRT, a fee of \$1,604 applied. This was able to be reduced to \$802 in cases of severe financial hardship. There was no fee at the time of application for the RRT. For RRT applications, if the RRT affirmed the primary decision, a post-decision fee of \$1,604 applied.

The fees payable for tribunal reviews were adjusted every two years in line with the Consumer Price Index. With a fee increase scheduled for 1 July 2015.

## THE CONDUCT OF REVIEWS

The tribunals were usually constituted for each review by a single member. The member was required to conduct an independent review and reach an independent decision.

An applicant was able to appoint a representative to assist with their case. With very limited exceptions, only a registered migration agent could act as a representative or provide immigration assistance to an applicant before the tribunals. A significant proportion of applicants were not represented, and tribunal procedures and information were designed to assist those applicants.

The applicant (or their representative) could request a copy of the documents before the tribunal. They could also, at any time until a decision on the review was made, provide written submissions and written evidence.

The member was required to ensure that an applicant had the opportunity to address the issues arising in the review, particularly any information which may have been the reason or part of the reason for affirming the decision under review. The tribunals could invite an applicant in writing or at a hearing to comment on or respond to relevant information.

In most cases, the applicant was invited to attend a hearing to give oral evidence and present arguments on the issues arising in the review. The applicant could ask that an interpreter be provided, and could be accompanied by a representative and/or a friend, relative or support person. The applicant could also request that the tribunal take evidence from other persons.

The hearings did not have a strict procedure; however, evidence was usually taken under oath or affirmation. The member would explain the procedures and ask questions. The applicant may or may not have chosen to make a statement. Neither the Minister nor the department were represented.

Hearings may have been held in person, or through video or telephone links. All hearings were audio recorded and the applicant could request a copy of the recording. MRT hearings were open to the public, unless this was not practical or there was a public interest reason for conducting the hearing in private. RRT hearings were not open to the public.

Hearing lists involve a group of MRT cases that have common issues being scheduled for hearings at the same session. The use of these lists continued; they allowed for a high volume of cases to be reviewed and contributed towards a reduction in overall processing times, without affecting the quality of decision making. They continued to be an effective means of streamlining hearing processes, reducing duplication of routine aspects of the hearing process such as the presentation of introductory information to each applicant.

## CASE MANAGEMENT

A caseload management strategy for the combined MRT and RRT caseload was determined prior to the beginning of each financial year. The strategy took into consideration the applications for review on hand at the start of the year and the applications expected to be received during the year. The assignment of resources was influenced by the quantity of cases on hand in each category, projected lodgements, the availability of decision-making resources, any prioritisation required by legislation or policy and the impact of processing delays on applicants.

Cases were allocated to members on a fortnightly basis and followed a set pattern, allowing members to effectively manage their caseloads. The tribunals allocated a combination of younger and older cases in certain caseloads that helped to mitigate against potentially unmeritorious applications, while at the same time allocating finalised cases in order of age from lodgement to reduce applicant wait times.

In 2014–15 members worked in 11 teams, each led by a senior member, an increase of one team from 2013–14 that allowed the tribunals to address a large backlog of protection cases. Member teams in Sydney comprised four specialist protection teams (including one team with a student focus), one specialist family and partner team and one business, skilled and visitor team. Member teams in Melbourne comprised a combined protection and student team, a partner and family team and a business, skilled and visitor team. Member teams in Brisbane, Adelaide and Perth consisted of members who individually specialised in particular categories of cases.

Senior members acted as practice leaders in their team's area of specialisation and were responsible for managing their teams to achieve caseload targets. Their role included managing their team's caseload, providing advice and guidance on the quality and efficiency of reviews to members, and identifying and implementing strategies designed to increase the efficiency of the tribunals' operations.

## INFORMATION AVAILABLE TO ASSIST APPLICANTS

The tribunals provided information to applicants about procedures and processes throughout a review, and published a wide range of information that can assist applicants, or those assisting applicants, to engage effectively in the review process. Information that was available on the tribunals' website included:

- \* Principal Member directions on the conduct of reviews
- \* the Guide to Refugee Law in Australia
- \* guidelines on the assessment of credibility, vulnerable persons, expert opinion evidence, the use of interpreters, gender considerations, referrals of cases for ministerial intervention consideration
- \* forms, brochures and factsheets
- \* statistics on caseloads and the timeliness of reviews
- \* the tribunals' service charter
- \* a daily schedule for tribunal hearings
- \* a list of questions commonly asked by applicants and representatives.

Tribunal decisions of particular interest were published on the Australasian Legal Information Institute (AustLII) website at [www.austlii.edu.au](http://www.austlii.edu.au). The tribunals published a quarterly bulletin, *Précis*, which summarised selected tribunal decisions and court judgments.

## DECISIONS

The *Migration Amendment (Protection and Other Measures) Act 2015* introduced a number of provisions, including the option for members to issue oral decisions and reasons without providing a written statement of reasons. However, in many cases the member either allowed time for further documents to be lodged or needed more time to consider the case.

In most cases (except where a case was withdrawn or where the tribunals were notified of the applicant’s death), a written statement of decision and reasons was prepared and provided to the applicant and the department.

## VISION, PURPOSE AND VALUES

The tribunals provided an independent and final merits review of decisions. The review was required to be fair, just, efficient, informal and quick. We sought to treat all those with whom we dealt with courtesy, respect and dignity.

The Strategic Plan 2013–16, Member Code of Conduct, service charter and Interpreters’ Handbook promoted and upheld these values. All of these documents were available on the tribunals’ website.

In 2014–15, 3,049 decisions were published on AustLII



PERFORMANCE REPORT

# PART 3

## PERFORMANCE REPORT

The tribunals contributed to Australia's migration and refugee programs during the year through the provision of quality and timely reviews of decisions.

## PERFORMANCE FRAMEWORK

The tribunals operated in a high volume decision-making environment where the case law and legislation are complex and technical. The tribunals had identical statutory objectives, set out in sections 353 and 420 of the Migration Act:

The tribunal shall, in carrying out its functions under this Act, pursue the objective of providing a mechanism of review that is fair, just, economical, informal and quick.

The key strategic priorities were to meet these statutory objectives through the delivery of consistent, high quality reviews, and timely and lawful decisions.

Each review had to be conducted in a way that ensured, as far as practicable, that the applicant understood the issues and had a fair opportunity to comment on or respond to any matters which might have led to an adverse outcome.

The tribunals also aimed to meet government and community expectations and to have effective working relationships with stakeholders. These priorities were reflected in the tribunals' strategic plan.

For 2014–15, one outcome was specified in the Portfolio Budget Statement:

To provide correct and preferable decisions for visa applicants and sponsors through independent, fair, just, economical, informal and quick merits reviews of migration and refugee decisions.

The tribunals had one program contributing to this outcome, which was:

Final independent merits review of decisions concerning refugee status and the refusal or cancellation of migration and refugee visas.

Table 2 summarises performance against the program deliverables and key performance indicators that were set out in the Portfolio Budget Statement.



TABLE 2 – PERFORMANCE INFORMATION AND RESULTS

Measure	Result
<b>Key performance indicators</b>	
Less than 5% of tribunal decisions set-aside by judicial review	0.5% of MRT and 0.7% of RRT decisions made in 2014–15 were set-aside by judicial review.
70% of cases decided within time standards	89% of bridging visa (detention) refusals were decided within seven working days. 12% of protection visa refusals were decided within 90 calendar days. 62% of visa cancellations were decided within 150 calendar days. 64% of all other visa refusals were decided within 350 days.
Less than five complaints per 1,000 cases decided	Less than four complaints per 1,000 cases decided (69 complaints).
At least 3,000 decisions published	3,049 decisions published.

Lodgements declined by 17% in 2014–15, contributing to an 18% reduction in the on-hand caseload to fewer than 14,000 cases. The positive clearance rate of cases significantly improved the timeliness of MRT reviews of visa refusals from 364 average calendar days from lodgement in 2013–14 to 289 average calendar days in 2014–15.

## FINANCIAL PERFORMANCE

The MRT and the RRT were prescribed as a single non-corporate entity, the 'Migration Review Tribunal and Refugee Review Tribunal' for the purposes of the PGPA Act. The tribunals were funded based on a model which took into account the number of reviews finalised. The tribunals' base funding in 2014–15 covered an amount to finalise 18,000 reviews. This funding was adjusted at a marginal rate per review based on actual reviews finalised whether above or below that number. 21,567 reviews were finalised in 2014–15 and the revenue as set out below has taken into account an adjustment to appropriation based on the actual number of reviews finalised.

The tribunals continued to record a strong financial performance in 2014–15, despite the challenges posed by increased activity and complex operational demands. The tribunals managed ongoing business as well as whole-of-government initiatives and changes efficiently and cost-effectively. The 2014–15 financial statements reported revenues from ordinary activities of \$73.59 million and expenditure of \$69.55 million, resulting in a net surplus of \$5.08 million and depreciation worth \$3.55 million.

The tribunals administered application fees on behalf of the government. Details of administered revenue are set out in the financial statements.

The financial statements for 2014–15, which are set out in part 5, have been audited by the Australian National Audit Office (ANAO) and received an unqualified audit opinion.

## OVERVIEW OF CASELOAD

### MRT and RRT caseload

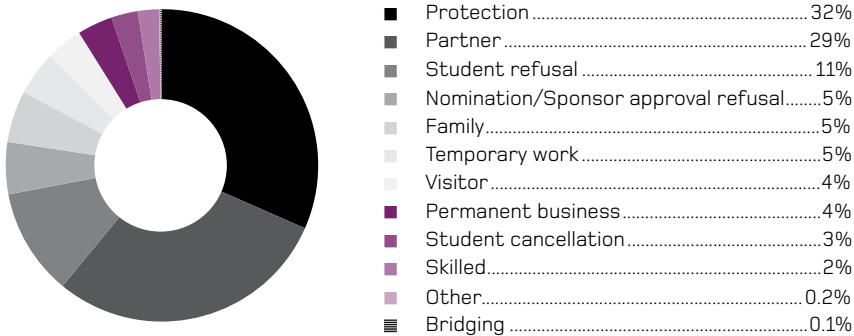
The tribunals received 18,534 lodgements, finalised 21,567 cases and had 13,937 cases on hand at the end of the year. Table 3 provides an overview of the tribunals’ caseload over the past three years.

TABLE 3 – OVERVIEW OF THE TRIBUNALS’ CASELOAD

	2014–15	2013–14	2012–13
<b>MRT</b>			
On hand at start of year	11,719	17,437	16,863
Lodged	14,398	15,426	16,164
Decided	16,584	21,144	15,590
On hand at end of year	9,533	11,719	17,437
<b>RRT</b>			
On hand at start of year	5,251	1,973	1,501
Lodged	4,136	6,863	4,229
Decided	4,983	3,585	3,757
On hand at end of year	4,404	5,251	1,973
<b>TOTAL MRT AND RRT</b>			
On hand at start of year	16,970	19,410	18,364
Lodged	18,534	22,289	20,393
Decided	21,567	24,729	19,347
On-hand at end of year	13,937	16,970	19,410

Figure 1 displays each case category as a percentage of the caseload on hand at 30 June 2015.

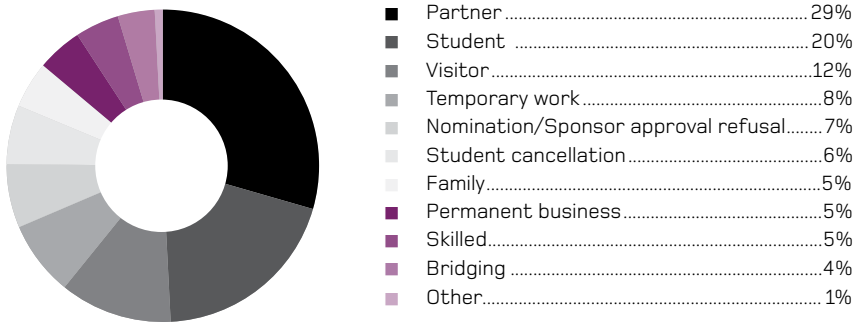
FIGURE 1 – MRT AND RRT CASES ON HAND AS AT 30 JUNE 2015



## LODGEMENTS

The MRT had jurisdiction to review a wide range of visa, sponsorship and other decisions for migration and temporary entry visas. In 2014–15, the MRT received 14,398 lodgements. There was a significant increase in partner lodgements as well as increases in student cancellation and bridging visa review lodgements. Significant decreases occurred in skilled and permanent business lodgements. Figure 2 provides an overview of MRT lodgements by case category.

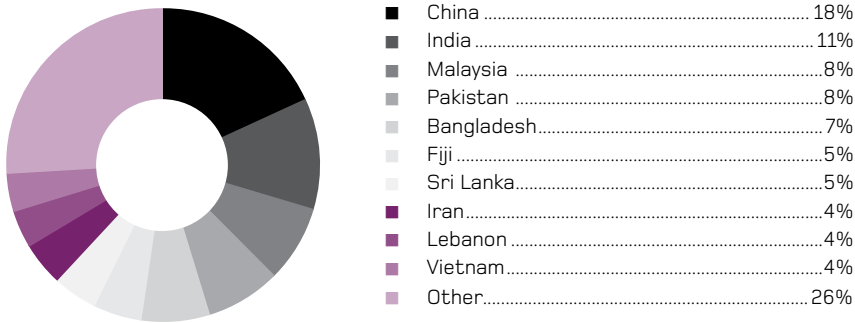
FIGURE 2 – MRT LODGEMENTS BY CASE CATEGORY



The MRT’s jurisdiction to review decisions about visas applied for outside Australia depended on whether there was a requirement for an Australian sponsor or for a close relative to be identified in the application. These cases were mainly in the permanent business, temporary work, visitor, partner and family categories. In 2014–15, approximately 21% of applications for review of visa refusal decisions by the MRT related to persons outside Australia seeking a visa.

The RRT had jurisdiction to review decisions to refuse or cancel protection visas. In 2014–15, the RRT received 4,136 lodgements, a decline of 40% compared to 2013–14. Unlike the previous year, more than 80% of cases were lodged by applicants other than unauthorised maritime arrivals. The decline in lodgements was in part a result of a 79% decrease in applications from unauthorised maritime arrivals with 648 cases lodged in 2014–15. Applications for review to the RRT were received from persons from 91 different countries. Nationals of five countries – China, India, Malaysia, Pakistan and Bangladesh – comprised more than 50% of all RRT lodgements. Figure 3 provides an overview of all lodgements received by the RRT by country of origin.

FIGURE 3 – RRT LODGEMENTS BY COUNTRY



The largest growth in RRT lodgements by country of origin was by nationals from Malaysia (327), an increase of 227%, comprised solely of applicants other than unauthorised maritime arrivals. Unauthorised maritime arrival review applications by nationals from Bangladesh (292) increased by 92%, while applications by nationals from Afghanistan, Sri Lanka and Iran significantly decreased compared to 2013–14.

There were 22 review lodgements as a result of the cancellation of a protection visa by the department in 2014–15 compared to four lodgements in 2013–14. This was a reflection of the department's increased focus on the integrity of the protection visa program.

Figures 4 and 5 below provide an overview of RRT lodgements by country of origin for unauthorised maritime arrivals and all other RRT applicants (excluding unauthorised maritime arrivals).

More than 80% of RRT cases lodged were from applicants other than unauthorised maritime arrivals

FIGURE 4 – RRT LODGEMENTS BY COUNTRY FOR UNAUTHORISED MARITIME ARRIVALS

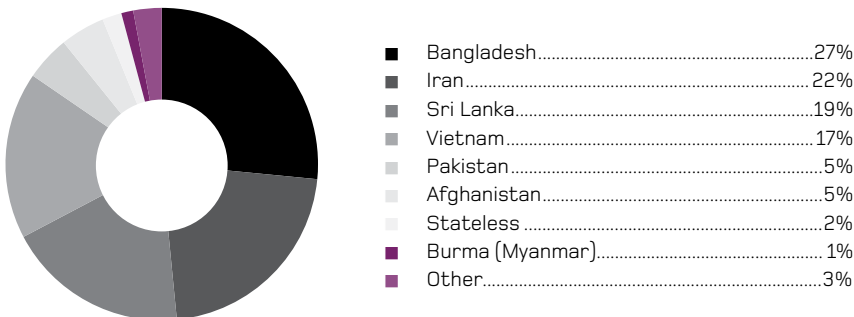
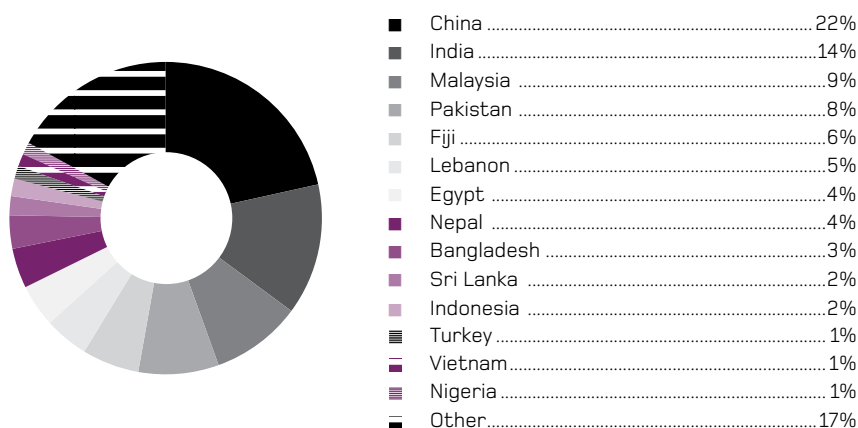


FIGURE 5 – RRT LODGEMENTS BY COUNTRY FOR APPLICANTS OTHER THAN UNAUTHORISED MARITIME ARRIVALS



Applicants to the tribunals were located in the larger metropolitan areas of Australia. The proportion of applicants to the tribunals who resided in New South Wales was 39%. This was followed by 32% of applicants who resided in Victoria, 11% in Queensland, 10% in Western Australia, 4% in South Australia, 1% each in the Australian Capital Territory and in the Northern Territory, and less than 0.5% in Tasmania. Overall the location of applicants to the tribunals remained steady compared to 2013–14.

The tribunals received a high proportion of review applications via an online lodgement facility in 2014–15. Online lodgements accounted for 66% of all lodgements. Online lodgements were particularly high for the nomination/sponsor approval (86%), temporary work (81%), student cancellation (78%) and student refusal (76%) caseloads as a percentage of all lodgement methods for each case category.

Cases involving applicants in immigration detention comprised 4% of applications received in 2014–15.

## CONDUCT OF REVIEWS

The proceedings of the tribunals were inquisitorial and did not take the form of litigation between parties. The review was an inquiry in which the member identified the issues or criteria in dispute, initiated investigations or inquiries to supplement evidence provided by the applicant and the department and ensured procedural momentum. At the same time, the member had to maintain an open and impartial mind.

In 2014–15, there were 15,993 MRT hearings (including cases allocated to a hearing list) and 5,080 RRT hearings arranged. There were 10,550 MRT and 3,494 RRT cases with a hearing held that were completed or adjourned. The remaining hearings were postponed, rescheduled or did not proceed as the applicant did not attend.

Cases where no hearing was arranged included those where a decision favourable to the applicant was made or the applicant withdrew prior to a hearing being arranged. Favourable decisions were made without the requirement for a hearing in 6% of MRT cases and in 1% of RRT cases<sup>1</sup>.

Video links to applicants were used in 14% of MRT hearings and telephone in 8% of MRT hearings. The average duration of MRT hearings was 65 minutes. Video links were used in 18% of RRT hearings. The average duration of RRT hearings was 144 minutes. Two or more hearings were held in 3% of MRT cases and 6% of RRT cases.

Hearing lists generated case processing efficiencies and reduced the size of the student and skilled caseloads in 2014–15. They enabled a number of cases to be heard by the presiding member consecutively and were open to the public. In 2014–15, there were 3,991 cases listed in 1,126 hearing lists. Of these, 2,312 cases had a hearing held and the average hearing duration was 31 minutes. Hearings held included on hearing lists made up 22% of all MRT hearings completed.

## INTERPRETERS

In 2014–15, interpreters were required for 59% of MRT hearings and 90% of RRT hearings equating to over 8,450 hearings. Interpreters were required in approximately 92 languages and dialects.

High quality interpreting services are fundamental to the work of the tribunals. Over the years the tribunals' Interpreter Advisory Group (IAG), a national committee comprising members and staff, has worked to uphold best-practice interpreting at hearings.

The updated Interpreters' Handbook provided comprehensive guidance for interpreters who worked in the tribunals as well as others involved in the review process.

Interpreters in 92 languages and dialects were used in tribunal hearings

## OUTCOMES OF REVIEW

In most cases a written statement of decision and reasons was prepared and provided to both the applicant and the department. From April 2015, a legislative amendment permitted the tribunals to give oral reasons, with written reasons on request, and introduced a power to dismiss an application if the applicant failed to appear at a scheduled hearing. Oral decisions were given in 2% of all finalised reviews in 2014–15.

<sup>1</sup> Excludes 1,198 RRT cases, all of which were remitted to the department for reconsideration following the disallowance of clause 866.222 of Schedule 2 to the Migration Regulations 1994.

The MRT set-aside, or set-aside and remitted, the primary decision in 33% of cases decided and affirmed the primary decision in 47% of cases decided. The remaining cases were either withdrawn by the applicant or were cases where the tribunal decided it had no jurisdiction to conduct the review. The MRT set-aside rate in 2014–15 increased slightly compared to the rate of 30% in 2013–14.

The RRT remitted the primary decision in 21% of cases decided and affirmed the primary decision in 72% of cases decided. The remaining cases were either withdrawn by the applicant or were cases where the tribunal decided it had no jurisdiction to conduct the review. The RRT remit rate in 2014–15 was consistent with the rate in 2013–14.

Most RRT remittals were on the basis that the applicant was a refugee. There were also 86 cases remitted with a direction that the applicant met the complementary protection criterion.

The fact that a decision was set-aside by the tribunal was not necessarily a reflection on the quality of the primary decision, which may have been correct and reasonable based on the information available at the time of the decision. Table 4 below provides an overview of the outcomes of review for the past three financial years.

TABLE 4 – OUTCOMES OF REVIEW

	2014–15	2013–14	2012–13
<b>MRT</b>			
Primary decision set-aside or remitted	5,551	6,319	4,514
Primary decision affirmed	7,735	10,668	7,121
Application withdrawn by applicant	1,996	3,206	2,661
No jurisdiction to review*	1,302	951	1,294
Total	16,584	21,144	15,590
<b>RRT</b>			
Primary decision set-aside or remitted	790	779	1,372
Primary decision affirmed	2,721	2,591	2,205
Application withdrawn by applicant	152	145	86
No jurisdiction to review*	122	70	94
Total**	4,983	3,585	3,757

\* 'No jurisdiction' decisions included applications not made within the prescribed time limit, not made in respect of reviewable decisions or not made by a person with standing to apply for review.

\*\* Total includes 1,198 RRT cases, all of which were remitted to the department for reconsideration following the disallowance of clause 866.222 of Schedule 2 to the Migration Regulations 1994.

Applications for review typically addressed the issues identified by the primary decision maker by providing submissions and further evidence to the tribunal. By the time of the tribunal's decision, there was often considerable additional information before the tribunal. There may also have been court judgments or legislative changes that affected the outcome of the review.

Representation was most commonly by a registered migration agent. Applicants were represented in 68% of cases decided. In cases where applicants were represented, the set-aside rate was higher than for unrepresented applicants. The difference was more notable for RRT cases, where the set-aside rate was 27% for represented applicants and 9% for unrepresented applicants. Unrepresented applicants may not have sought advice on their prospects of success before applying for review or may have applied despite obtaining advice that the prospects of success were low. For the MRT, there was a smaller difference in outcome for unrepresented applicants. The set-aside rate was 36% for represented applicants and 28% for unrepresented applicants.

33% of MRT and 21% of RRT cases were decided in favour of the applicant

A total of 261 cases (approximately 1% of the cases decided) were referred to the department for consideration under the Minister's intervention guidelines. These cases raised humanitarian or compassionate circumstances that members considered should be drawn to the attention of the Minister.

## TIMELINESS

Cases were allocated to members in accordance with legislation, Ministerial Directions and caseload management strategies. Depending on available member capacity and lodgements, this may have meant that not all cases could be quickly allocated to a member. Following allocation of a case, members were expected to promptly identify the relevant issues and the course of action necessary to enable the review to be conducted as effectively and efficiently as possible. Senior members managed their teams' caseloads to achieve tribunal decision and timeliness targets, including by monitoring older and priority cases to minimise unnecessary delays, and managing member performance. Figure 6 displays the percentage of cases decided within the tribunals' time standards over the past three years and Table 5 displays the average time taken (days) to decide for each decision type by financial year.



FIGURE 6 – PERCENTAGE OF CASES DECIDED WITHIN TIME STANDARDS

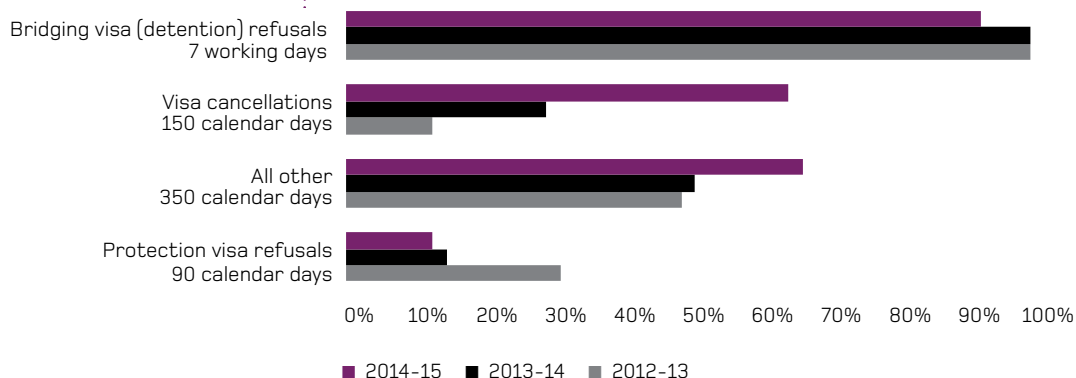


TABLE 5 – TIMELINESS OF REVIEWS

	2014–15	2013–14	2012–13
<b>Average time taken to decision (days)*</b>			
Bridging visa (detention) refusals (MRT)	7	6	6
Visa cancellations (MRT)	151	255	342
All other MRT visa refusals	307	377	421
Protection visa refusals	264	237	159

\* Calendar days, other than for bridging (detention) cases, where working days were used. Time standards were as set out in the Migration Act and Migration Regulations, or in the 201–15 Portfolio Budget Statement. For MRT cases, time taken was calculated from date of lodgement. For RRT cases, time taken was calculated from the date the department's documents were provided to the RRT. The average time from lodgement of an application for review to receipt of the department's documents was 30 days for MRT cases and 7 days for RRT cases.

Cases that could not be decided within timeframes included instances where hearings needed to be rescheduled because of illness or because an interpreter was not available, cases where the applicant requested further time to comment or respond to information, cases where new information became available, and cases where information needed to be obtained from another body or agency.

The timeliness of MRT reviews significantly improved in 2014–15. The average processing time for visa cancellations reduced to less than six months and improved to around ten months for all other MRT visa refusals. RRT reviews took around nine months on average to finalise. Their timeliness was impacted by the lifting of a Ministerial Direction which then enabled the tribunals to allocate and finalise a large quantity of older unauthorised maritime arrival cases that could not previously be prioritised under that Direction. The requirement for the Principal Member to report every four months on the compliance of the RRT with the 90 day time standard for protection visa reviews ended following changes to the Migration Act from 16 December 2014.

In 2015–16 use will continue to be made of hearing lists for less complex cases, member specialisation and other measures designed to enhance efficiency. The introduction of a secure portal for applicants to attach additional documents to their electronic case file at any time will promote further efficiencies in the review process. This will complement the high take-up rate of electronic communication between applicants and the tribunals in 2014–15.

## JUDICIAL REVIEW

For persons wishing to challenge a RRT or MRT decision, two avenues of judicial review were available. One was to the Federal Circuit Court, and the other was to the High Court. Decision making under the Migration Act continued to be an area where the level of court scrutiny was very intense and where the same tribunal decision or the same legal point may be upheld or overturned at successive levels of appeal.

The applicant and the Minister were generally the parties to a judicial review of a RRT or MRT decision. Although joined as a party to proceedings, the tribunals did not take an active role in litigation. As a matter of course, the tribunals entered a submitting appearance, consistent with the principle that an administrative tribunal should generally not be an active party in judicial proceedings challenging its decisions.

In 2014–15 the actual number of MRT and RRT decisions taken to judicial review increased in comparison with previous years, reflecting the larger number of decisions made by the tribunals during the year. The percentage of MRT decisions taken to judicial review also increased from 2013–14, although the trend was not replicated for the RRT.

Of the decisions made by the MRT and RRT in 2014–15, only a very small percentage (0.5% of MRT decisions and 0.7% of RRT decisions) were set-aside or quashed by the courts. If a tribunal decision was set-aside or quashed, the court order was usually for the matter to be remitted to the tribunal to be reconsidered. In 37% of MRT cases and 37.5% of RRT cases reconsidered in 2014–15, the reconstituted tribunal made a decision favourable to the applicant.

Table 6 sets out judicial review applications and outcomes for the MRT and RRT decisions made over the last three years. It displays the number of tribunal decisions made during the reporting period that have been the subject of a judicial review application, and the judicial review outcome for those cases.

Less than 1% of tribunal decisions made in 2014–15 were set-aside or quashed by the courts

TABLE 6 – JUDICIAL REVIEW APPLICATIONS AND OUTCOMES

	MRT			RRT		
	2014–15	2013–14	2012–13	2014–15	2013–14	2012–13
Tribunal decisions	16,584	21,144	15,590	4,983	3,585	3,757
<b>Court applications</b>	1,835	1,715	776	1,489	1,283	971
% of tribunals decisions	11.1%	8.1%	5%	29.9%	35.8%	25.8%
<b>Applications resolved</b>	507	1,414	760	265	827	889
Decision upheld or otherwise resolved	419	1,240	673	228	707	736
Set-aside by consent or judgment	88	174	87	37	120	153
Set-aside decisions as % of judicial applications resolved	17.4%	12.3%	11.4%	14%	14.5%	17.2%
Set-aside decisions as % of decisions made	0.5%	0.8%	0.6%	0.7%	3.3%	4.1%

The outcome of judicial review applications is reported on completion of all court appeals against a tribunal decision. Previous years' figures are affected if a further court appeal is made against a case that was previously counted as completed.

## Notable judicial decisions

Summaries of notable judicial decisions from 2014–15 that have had an impact on the tribunals' decision making or procedures, or on the operation of judicial review regarding tribunal decisions, are set out below.

As there are restrictions on identifying applicants for protection visas, pseudonyms are used by the courts in these cases. Unless stated otherwise, references are to the Migration Act and Migration Regulations. The Minister is a party in most cases, and 'MIBP' is used to identify the Minister in the abbreviated citations provided.

### Threat to liberty

The respondent, an Iranian national, claimed to fear he would suffer 'serious harm' under section 91R(2)(a) of the Act, in the form of temporary detention. An Independent Merits Reviewer (IMR) accepted the respondent would be detained for short periods, but without more, this did not amount to serious harm and persecution. The High Court, setting aside the decision of the Full Federal Court that had quashed the IMR decision, held that the question of whether a risk of loss of liberty constituted serious harm required a qualitative judgment involving an evaluation of the nature and gravity of the detention. [*MIBP v WZAPN* [2015] HCA 22]

## The application of the reasonableness test in determining refugee status

The visa applicant applied for a protection visa on the basis that he feared persecution in Afghanistan because of his work as a truck driver transporting goods for foreign agencies. He claimed he would be imputed with a political opinion supportive of foreign agencies. The RRT accepted that if the visa applicant were intercepted by the Taliban on the roads on which he usually travelled, he would face a real chance of serious harm. However, it was not satisfied that he would face a real chance of persecution if he remained in Kabul, where he lived. The RRT was satisfied that the visa applicant could obtain employment as a jeweller in Kabul, as he had formerly done in Jaghori. The High Court held that the tribunal was required to address whether it was reasonable to expect the visa applicant to remain in Kabul and not to drive trucks outside it. The same considerations as were relevant to the ‘relocation principle’ applied when the tribunal identified an area where the visa applicant may be safe, so long as he or she remained there. [*MIBP v SZSCA* [2014] HCA 45]

## Status of children born in Australia to unauthorised maritime arrivals

The applicant’s parents, Burmese nationals, arrived at Christmas Island without a visa. As a result of their arrival they became ‘unlawful non-citizens’ and ‘unauthorised maritime arrivals’ (UMA) for the purpose of the Migration Act. They were subsequently removed to Nauru, but later transferred to Australia as ‘transitory persons’ so that the applicant’s mother could give birth to the applicant. Following the applicant’s birth in Brisbane, the applicant’s father lodged a protection visa application on behalf of the applicant. The Minister’s delegate concluded the application was invalid as section 46A(1) of the Act prevented an UMA who was an unlawful non-citizen in Australia from making a valid application. The Full Federal Court confirmed that by operation of the Act, a child born to a UMA in Australia was also a UMA. [*Plaintiff B9/2014 v MIBP* [2014] FCAFC 178]

## De facto relationships and the requirement to live together

The applicant applied for a Partner visa on the basis that he was in a de facto relationship with an Australian citizen. The definition of ‘de facto relationship’ in section 5CB(2)(c) of the Act required that the two people in the relationship must either live together, or ‘not live separately and apart on a permanent basis’. The tribunal accepted that the couple were in a de facto relationship. It noted that at the time of the application they had not cohabited and that they did not live together because they wanted to marry first and had not lived together after their marriage because the applicant had been in immigration detention. In finding that the requirements for a ‘de facto’ relationship had been met, the tribunal held that there was no requirement in the Act that the parties live together before a de facto relationship can be found to exist. The Federal Circuit Court held that the parties must have previously

lived together before a de facto relationship can be found to exist. Setting aside that decision, the Full Federal Court held that there was no such requirement. [*SZQXP v MIBP* [2015] FCAFC 69]

### Restrictions on the grant of multiple visas

The applicant, a former student visa holder, applied for a further student visa whilst still in Australia. The grant of that visa was subject to her meeting clause 3005 of Schedule 3 to the Regulations which required that a visa had not previously been granted to the applicant on the basis of the satisfaction of any of the criteria set out in that Schedule. The MRT found that the applicant had been granted her previous student visa on the basis of satisfying the criteria in Schedule 3 and therefore could not be granted the visa. At first instance, the Federal Circuit Court held that clause 3005 required the applicant not to have previously been granted a visa on the basis of satisfying the criteria for the grant of a visa in Schedule 2. As such, all subsequent applications for a visa were prohibited. Setting aside that decision, the Full Federal Court only prevented the grant of a subsequent visa in circumstances where the visa applicant had previously been granted a visa relying on the criteria in Schedule 3, not those where the applicant had satisfied the criteria on Schedule 2 without relying on Schedule 3. [*Spakota v MIBP* [2014] FCAFC 160]

### A right to enter and reside in a country other than Australia

The applicant was a Nepalese national who sought a protection visa on the basis that he had a well-founded fear of persecution in Nepal. The RRT found that the applicant was not a person to whom Australia had protection obligations under section 36(3) of the Act as he had, under a 1950 Treaty between Nepal and India, a right to enter and reside in India as a matter of practical fact and reality. The Court held that the ‘right to enter and reside’ did not refer to a matter of practical fact and reality but rather included a ‘liberty, permission or privilege lawfully given’. Furthermore, such right was not confined to one sourced in domestic law but may be sourced in an executive act, such as a Treaty, executive policy or statement. [*SZTOX v MIBP* [2015] FCAFC 77]

### Jurisdiction to review Subclass 457 decisions

The visa applicant applied for a Subclass 457 temporary business visa on the basis of his nomination by an Australian business, H. The nomination approval subsequently expired, and a delegate of the Minister refused the visa on that basis. On review, the MRT overturned that decision, finding that the nomination had not expired. The Federal Circuit Court quashed the MRT’s decision finding it did not have jurisdiction to conduct the review. It found the nomination had ceased. Furthermore section 338(2)(d) of the Act required that there be an approved nomination in respect of the visa applicant at the time the visa applicant sought review of a decision to refuse his Subclass 457. As the approval had ceased before the application for review was lodged with the MRT, the tribunal had no jurisdiction to determine the matter. [*MIBP v Lee* [2014] FCCA 2881]

## SOCIAL JUSTICE AND EQUITY

The tribunals' service charter expressed the commitment to providing a quality service to stakeholders. It set out general standards for client service covering day-to-day contact with the tribunals, responding to correspondence, arrangements for attending hearings, the use of interpreters, providing information that enabled effective engagement in the review process, and used language that was clear and easily understood. The service charter also outlined the process for providing feedback or making a complaint. Feedback assisted the tribunals to understand what was working well and where improvements could be made. The service charter was available in Arabic, Chinese, Dari, English, Farsi, Hindi, Korean, Punjabi, Tamil, Urdu and Vietnamese.

Table 7 sets out the tribunals' performance during the year against service standards contained in the new service charter.

TABLE 7 – REPORT AGAINST SERVICE STANDARDS

Service standard	Report against standard for 2014–15	Outcome
1. Be polite, respectful, courteous and prompt when we deal with you	All new members and staff attended induction training, which emphasised the importance of providing quality service to clients.	Achieved
2. Use language that is clear and easily understood	Clear English was used in correspondence and forms. Staff used professional interpreters to communicate with clients from non-English speaking backgrounds. There was a language register listing staff available to speak to applicants in their language, where appropriate. The tribunals booked interpreters for hearings whenever they were requested by applicants and wherever possible accredited interpreters were used in hearings. Interpreters were used in 69% of hearings held (59% MRT and 90% RRT). The tribunals employed staff from diverse backgrounds who spoke more than 20 languages.	Achieved
3. Acknowledge applications for review in writing within two working days	An acknowledgement letter was sent within two working days of lodgement in 84% of cases.	Achieved
4. Include a contact name and telephone number on all our correspondence	All letters included a contact name and telephone number.	Achieved
5. Help you to understand our procedures	The tribunals provided applicants with information about tribunal procedures at several stages during the review process. The website included a significant amount of information, including procedures and guidelines, forms and factsheets and frequently asked questions. General information about procedures was also available from case officers in the New South Wales and Victoria registries. An email enquiry address and an online enquiry form on the website were also available.	Achieved
6. Provide information about where you can get advice and assistance	The website, service charter and application forms provided information about where applicants could get advice and assistance. 'Factsheet MR2: Immigration Assistance' notified applicants of organisations and individuals who could provide them with immigration assistance. The three application forms explained in 28 community languages how applicants could contact the Translating and Interpreting Service (TIS).	Achieved

Service standard	Report against standard for 2014–15	Outcome
7. Provide information so that you can engage effectively in the review process	<p>The tribunals provided applicants with information about tribunal procedures at several stages during the review process. The website included a significant amount of information, including procedures and guidelines, forms and factsheets and frequently asked questions.</p> <p>The Stakeholder Engagement Plan for 2012–14 set out how the tribunals would engage with stakeholders. Community liaison meetings were held twice during 2014–15 in Adelaide, Brisbane, Melbourne, Perth and Sydney.</p> <p>The tribunals had a feedback and complaints process outlined in the service charter and on the website.</p>	Achieved
8. Provide you with advance notice of the time and place of the hearing, if we invite you to a hearing	The Migration Regulations prescribed the periods for notifying applicants of MRT and RRT hearings. The tribunals invited applicants to hearings in accordance with the time frames referred to in the Migration Regulations.	Achieved
9. Attempt to assist you if you have difficulty understanding or participating in the review process due to age or a physical, mental, psychological or intellectual condition, disability or frailty, or for social or cultural reasons	The tribunals employed a range of strategies to assist applicants who had difficulty understanding or participating in the review process. All offices were wheelchair accessible and hearing loops were available for use in hearing rooms. Whenever possible, requests for interpreters of a particular gender, dialect, ethnicity or religion were met. Hearings were able to be held by video conference. A national enquiry number 1300 361 969 was available from anywhere in Australia (calls were charged at the cost of a local call, more from mobile telephones). The tribunals had guidelines that addressed gender issues and the needs of vulnerable persons during the review process.	Achieved
10. Provide reasons for our decisions	In most cases (except where a case was withdrawn or where the tribunals were notified of the applicant's death), a written record of decision and the reasons for decision were provided to the applicant and to the department. In cases where the member made an oral decision, this was provided at the end of the hearing with an oral statement of reasons. Applicants were also able to request a written version of the oral statement of reasons.	Achieved
11. Publish guidelines relating to the priority we give to particular cases	Guidelines for the priority to be given to particular cases were published in the annual constitution and prioritisation policy, which was available on the website.	Achieved
12. Publish the time standards within which we aim to complete reviews	Time standards were available on the tribunals' website.	Achieved
13. Abide by the Australian Public Service (APS) Values and Code of Conduct (staff) available at <a href="http://www.apsc.gov.au">www.apsc.gov.au</a>	An induction program was available for new staff which included modules on the APS Values and the Code of Conduct.	Achieved
14. Abide by the Member Code of Conduct (members) available on the website	All new members attended induction training, which included the Member Code of Conduct. All members completed annual conflict of interest declaration forms and undertook performance reviews.	Achieved
15. Publish information on caseload and tribunal performance	Information about caseload and performance in the current and previous financial years was published on the website under 'statistics'. Further statistics, including those on the judicial review of tribunal decisions, were available in annual reports.	Achieved

A high proportion of applicants had a language other than English as their first language. Clear language in letters and forms, and the availability of staff to assist applicants was important in ensuring that applicants understood their rights, and tribunal procedures and processes and could engage effectively in the review process.

The tribunal website was a significant information resource for applicants and others interested in the work of the tribunals. The publications and forms available on the website were regularly reviewed to ensure that information and advice was up-to-date and readily understood by clients.

The service charter was available on the website, along with the Strategic Plan, the Member Code of Conduct, the Interpreters' Handbook and Principal Member Directions as to the conduct of reviews. The 'representatives' webpage supported representatives by bringing together the most commonly used resources and information. A 'frequently asked questions' page, arranged by topic, answered questions most commonly asked by applicants and representatives.

The tribunals had offices in Melbourne and Sydney which were open between 8.30 am and 5.00 pm on working days. The tribunals had an arrangement with the AAT for counter services and hearings at AAT offices in Adelaide, Brisbane and Perth. The tribunals also had a national enquiry number (1300 361 969) available from anywhere in Australia (calls were charged at the cost of a local call, more from mobile telephones). Persons who needed the assistance of an interpreter were able to contact the Translating and Interpreting Service on 131 450 for the cost of a local call.

The tribunals had a Reconciliation Action Plan, an Agency Multicultural Plan and a Workplace Diversity Program. Further information about these strategies and plans is set out in Part 4.

## COMPLAINTS

In 2014–15, the tribunals received fewer than four complaints per 1,000 cases decided.

The tribunals' service charter set out the standard of service that clients could expect from us. It also set out how clients could comment on, or complain about, the services that we provided.

Most issues or concerns that arose in the normal course of business were handled informally at the local level, and did not result in a formal complaint. Formal complaints had to be lodged in writing and were handled in accordance with the tribunals' complaints policy.

In 2014–15, a person who was dissatisfied with how the tribunals dealt with a matter or with the standard of service that they received, and who was unable to resolve their concerns by contacting the officer dealing with their case, was able to forward a written complaint marked 'confidential' to the Complaints Officer.



Complaints about tribunal members were dealt with by the Principal Member. Complaints about staff or other matters were dealt with by the Registrar.

The tribunals' complaints policy required that the receipt of a complaint was acknowledged within five working days and that a final response was provided, where possible, within 20 working days of receipt of the complaint.

When dealing with a complaint, the length of time before a final response could be provided depended on how much investigation was required. If more time was required, because of the complexity of the complaint or the need to consult with other persons before providing a response, the tribunals were required to advise the complainant of the progress that had been made in handling the complaint.

If a complaint was upheld, possible responses included an apology, a change to practice and procedure, or consideration of additional training and development for tribunal personnel.

A person could choose at any time to make a complaint to the Commonwealth Ombudsman. The Ombudsman, however, would not usually investigate a complaint that had not first been raised with the relevant agency.

Table 8 shows the number of formal complaints made to the tribunals over the last three years.

TABLE 8 – COMPLAINTS LODGED

	2014–15	2013–14	2012–13
Complaints lodged	69	56	33
Cases decided	21,567	24,729	19,347
Complaints per 1,000 cases	<4	<3	<2

Of the complaints made in 2014–15, 41 related to member conduct, eight related to staff conduct, 14 related to member and staff conduct, and six related to tribunal policy and timeliness.

The tribunals provided substantive responses to all 69 complaints, responding to 57 out of 69 complaints within 20 working days.

Of the 69 complaints, the tribunals formed the view that eight of the complaints made during the year resulted in an opportunity for the tribunals to review organisational practices and procedures.

Table 9 sets out the complaints made to the Commonwealth Ombudsman over the last three years and the outcomes of the complaints resolved.

TABLE 9 – COMPLAINTS TO THE COMMONWEALTH OMBUDSMAN

	2014–15	2013–14	2012–13
New complaints	1	0	1
Complaints resolved	1	0	1
Administrative deficiency found	0	0	0

## SIGNIFICANT CHANGES IN THE NATURE OF FUNCTIONS OR SERVICES

### Amalgamation of the tribunals

The 2014–15 Budget included a measure to amalgamate the tribunals with the Administrative Appeals Tribunal (AAT) and the Social Security Appeals Tribunal (SSAT). The *Tribunals Amalgamation Bill 2014* was introduced into the Senate on 3 December 2014, was passed by the Parliament on 13 May 2015, and received Royal Assent on 26 May 2015. The amalgamation took effect on 1 July 2015 and was part of the Government’s overall aim to provide a single body for external merits review and to generate efficiencies and savings through shared financial, human resources, information technology and governance arrangements.

On 1 July 2015 the tribunals became the Migration and Refugee Division (MRD) within the AAT. Most of the procedures that applied to the MRT and RRT will apply to the new Migration and Refugee Division and, with some exceptions, the Migration Act will remain as the legislation setting out the processes.

### The Immigration Assessment Authority

The *Migration and Maritime Powers (Resolving the Asylum Legacy Caseload) Act 2014* (the Legacy Act) received Royal Assent on 15 December 2014 and largely commenced on 18 April 2015. The legislation introduced a fast-track assessment process aimed at addressing an onshore caseload of certain unauthorised maritime arrivals (UMAs) known as ‘Fast-track applicants’. ‘Fast-track applicants’ are defined as being those UMAs who entered Australia on or after 13 August 2012 but before 1 January 2014 who have not been taken to a regional processing country and who have subsequently been permitted by the Minister to make a valid application for a protection visa. The Legacy Act established the Immigration Assessment Authority (IAA) as a distinct office within the RRT to review decisions to refuse a protection visa to fast-track applicants. The IAA will provide a limited form of review that is efficient, quick and free from bias. From 1 July 2015 the IAA became an independent authority within the MRD of the AAT.

In addition to the establishment of the IAA, the Legacy Act introduced temporary protection visas and safe haven enterprise visas, removed express links to the Convention relating to the Status of Refugees from the criteria for a protection visa, and removed the 90 day time period for processing protection visas.

## ***Migration Amendment (Protection and Other Measures) Act 2015***

The *Migration Amendment (Protection and Other Measures) Act 2015* was passed by the parliament on 25 March 2015 and proclaimed on 18 April 2015. Among other things, this Act allowed for dismissal of applications to the MRT and RRT for non-appearance, for the Principal Member to issue guidance decisions, and allowed for oral reasons for decisions without the need for a written statement of reasons unless requested. The amendments were introduced to improve tribunal efficiency in decision making, particularly in relation to simpler and less meritorious cases.





MANAGEMENT AND ACCOUNTABILITY

# PART 4

## MANAGEMENT AND ACCOUNTABILITY

The tribunals' policies, practices and structure have been designed to ensure the good governance of the agency. This part sets out what the tribunals did to ensure that appropriate management and planning processes were in place.

### SENIOR MANAGEMENT

Ms Kay Ransome commenced her appointment as the Principal Member of the tribunals on 6 August 2012 for a term of five years. Her appointment ended on 30 June 2015 with the amalgamation of the tribunals with the AAT on 1 July 2015.

Sections 397 and 460 of the Migration Act provided that the Principal Member was 'the executive officer' of the tribunals and was responsible for their overall operation and administration, including 'monitoring the operations' of the tribunals 'to ensure that those operations are as fair, just, economical, informal and quick as practicable'. Sections 353A and 420A provided that the Principal Member may give written directions as to the operation of the tribunals and the conduct of reviews.

Ms Amanda MacDonald was the Deputy Principal Member of the tribunals until her appointment expired on 31 March 2015. The Deputy Principal Member's responsibilities included member performance and professional development. Dr Irene O'Connell was appointed as Deputy Principal Member on 30 June 2015.

Senior members of the tribunals provided leadership and guidance to members. The senior members as at 30 June 2015 were Mr John Billings, Mr John Cipolla, Mr George Haddad, Ms Miriam Holmes, Ms Louise Nicholls, Ms Kira Raif, Ms Sue Raymond, Mr Shahyar Roushan, Mr Giles Short, Mr Don Smyth and Ms Antoinette Younes.

Sections 407 and 472 of the Migration Act provided that the Registrar, the deputy registrars and other officers of the tribunals had such duties, powers and functions as were provided by the legislation, and such duties and functions as the Principal Member directed. Mr Colin Plowman was the Registrar and general manager of the tribunals' operations and was also the chief financial officer until 30 June 2015. He was assisted by two deputy registrars, Ms Jacqueline Fredman and Mr Rhys Jones.

Governance arrangements for the tribunals included bi-monthly senior member meetings, consisting of the Principal Member, the Deputy Principal Member, the Registrar and 11 senior members. The meetings discussed issues related to the caseload and membership. A Senior Management Group, comprising the Registrar, deputy registrars and senior managers, met monthly and dealt with management and planning issues.

A number of governance committees involving members and staff provided advice on tribunal operations. Each committee's terms of reference and focus were set out in a committee charter. The tribunals' governance committees were the Audit and Risk Management Committee, the Information Management Committee,

the Information Technology Governance Committee, and the People Committee.

## CORPORATE AND OPERATIONAL PLANS

The Strategic Plan 2013–16 stated that the tribunals' reputation depended on professional, effective and courteous dealings with applicants and their representatives, and on the quality, integrity, consistency and timeliness of decision making. The independence of members in decision making, the quality of decision making, the management of caseloads and the publication of decisions and other information were vital to this.

Annual operational plans outlined the key focus areas and activities that the tribunals sought to address. The operational plans reflected the broad strategic priorities in the tribunals' plan as well as operational priorities identified in section business plans.

## ETHICAL STANDARDS

The Member Code of Conduct provided that members should behave with integrity, propriety and discretion, and should treat applicants, representatives, interpreters and other persons with respect, courtesy and dignity.

Staff were required to act in accordance with the Australian Public Service Values, Employment Principles and Code of Conduct.

## RISK MANAGEMENT

During 2014–15, the tribunals had in place sound audit and risk management arrangements, including the Audit and Risk Management Committee (ARMC), comprising an independent chair, one independent member and senior tribunal representatives, consistent with better practice guidelines issued by the Australian National Audit Office (ANAO). Representatives from ANAO and O'Connor Marsden, who provided internal audit services to the tribunals, assisted the ARMC. The role of the ARMC was to consider matters that it deemed appropriate, the financial affairs and risk management issues of the tribunals and matters referred to it. It provided the Principal Member with independent advice on all aspects of tribunal governance including audit, risk management, financial management, quality management, fraud control and other compliance obligations.

During the year, the tribunals' internal auditors concluded reviews of work health and safety (WHS), registry workflow practices across several registries, and implementation readiness of the new amalgamated payroll system. A readiness review of the tribunal case management system upgrade (stage 1) was also in progress at year's end.

In 2014–15 the tribunals achieved significant outcomes in risk management, including:

- \* continuing to align the internal audit plan with identified business and fraud risks

- \* launching a new fraud and risk training eLearning course to provide members and staff with introductory background and information on risk management in the tribunal
- \* participation in Comcover’s annual risk management benchmarking survey. The tribunals achieved an overall risk maturity level of ‘integrated’ which was at the top end of the average level of all survey participants in 2015 and an improvement from the result from the previous year. ‘Integrated’ indicated that the tribunals had a risk policy and comprehensive risk management framework which was embedded in its operations and part of its overarching governance and management practices. This level was considered appropriate for the operating environment of the tribunals and was sufficient to support the tribunals’ objectives.

The tribunals’ business continuity plan was supported by memoranda of understanding with the department and with other federal merits review tribunals (the AAT, the SSAT and the Veterans’ Review Board) to provide assistance to each other in the event of a disruption to services or facilities. A review of the tribunals’ business continuity management, disaster recovery planning and overall corporate governance was rescheduled for 2015–16 in light of tribunal amalgamation.

## FRAUD CONTROL

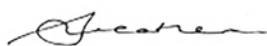
The tribunals had a current Fraud Control Plan, which was reviewed and updated last year in accordance with the Commonwealth Fraud Control Guidelines. The Fraud Control Plan 2014–15 set out the fraud control framework across the tribunals, and the tribunals’ strategies and operational responses to prevent, detect, investigate and prosecute fraud.

During the year, the tribunal also rolled out mandatory fraud awareness training to all staff and members

### CERTIFICATION OF FRAUD CONTROL ARRANGEMENTS

I, Sian Leathem, certify that I am satisfied that for 2014-15 the MRT-RRT:

- \* Had current fraud risk assessments and fraud control plans
- \* Had in place appropriate fraud prevention, detection, investigation and reporting mechanisms that met the specific needs of the MRT-RRT, and
- \* Had taken all reasonable measures to appropriately deal with fraud relating to the MRT-RRT.



Sian Leathem  
AAT Registrar  
29 September 2015



## EXTERNAL SCRUTINY

The tribunals were subject to external scrutiny through the publication of decisions, judicial review by the courts, annual reports to parliament, appearances before parliamentary committees, complaints to and enquiries by the Commonwealth Ombudsman, Australian Public Service Commission (APSC) surveys, freedom of information, and reports and enquiries by the ANAO and other bodies. The tribunals interacted with agencies on compliance issues, and closely monitored parliamentary committee reports and other reports across the public sector.

Section 440A of the Migration Act required the Principal Member to give the Minister a report every four months on the conduct of RRT reviews not completed within 90 days. The Minister was required to table these reports in parliament.

## WHOLE-OF-GOVERNMENT ACTIVITY

The tribunals had an Agency Multicultural Plan (AMP) consistent with the requirements and considerations of the Australian Government's revised Multicultural, Access and Equity Policy – Respecting Diversity, Improving Responsiveness. All Australian Government departments and agencies covered by the FMA Act were required to develop and implement two-yearly AMPs, with the first ones to cover 1 July 2013 to 30 June 2015. The Australian Multicultural Council had endorsed the tribunals' plan, the Minister for Multicultural Affairs had formally approved it, and it was published on the tribunals' website.

## FREEDOM OF INFORMATION

Agencies subject to the *Freedom of Information Act 1982* (FOI Act) are required to publish information to the public as part of the Information Publication Scheme (IPS). This requirement is in part II of the FOI Act and has replaced the former requirement to publish a section 8 statement in an annual report. Each agency must display on its website a plan showing what information it publishes in accordance with the IPS requirements. The tribunals' IPS information (including an IPS plan) was available from the tribunals' website.

## HUMAN RESOURCES

The tribunals comprised of members appointed under the Migration Act and staff appointed under the Migration Act and employed under the Public Service Act.

The tribunals recognised that it is through members and staff that the objectives and outcomes expected by government are achieved. The tribunals sought to create an environment where members and staff were supported and encouraged to be professional and courteous, to deliver quality services, to uphold values and codes of conduct and to contribute to organisational improvements.

The tribunals were committed to providing a workplace that:

- \* recognised high performance and innovation
- \* valued diversity and the contributions made by people
- \* encouraged ethical and good workplace behaviour
- \* was productive, professional and delivered quality and timely service
- \* actively identified and addressed health and safety issues.

The work of the tribunals was important, challenging and stimulating. Remuneration and conditions were commensurate with responsibilities.

All members and staff participated in performance agreement arrangements. Performance management assisted members and staff to:

- \* support the achievement of organisational goals and objectives
- \* discuss and set performance goals, and assess performance against these goals and objectives
- \* engage in discussions on performance
- \* recognise performance and achievement
- \* identify learning and development needs
- \* support the ongoing capability development needs of members and employees
- \* identify and manage underperformance.

## Members

Members were appointed by the Governor-General for fixed terms on a full-time or part-time basis. The remuneration of members was determined by the Remuneration Tribunal, and their terms and conditions of employment were determined by the Minister. The Remuneration Tribunal's determinations are available on its website at [www.remtribunal.gov.au](http://www.remtribunal.gov.au).

Table 10 sets out the tribunals' membership as at 30 June 2015.

TABLE 10 – MEMBERSHIP AS AT 30 JUNE 2015

	Women	Men	Total
Principal Member	1	0	1
Deputy Principal Member	1	0	1
Senior members	5	6	11
Full-time members	25	29	54
Part-time members	58	26	84
<b>Total</b>	<b>90</b>	<b>61</b>	<b>151</b>

Note: The table above includes 18 newly appointed members and one Deputy Principal Member appointed on 30 June 2015, and 30 members whose contracts expired on 30 June 2015. A total of 120 members transferred to the Administrative Appeals Tribunal on 1 July 2015.

Persons appointed as members had typically worked in a profession or had extensive experience at senior levels in the private or public sectors. The work was also suited to working on a part-time basis and 55% of members worked part-time.

## Member professional development and performance

The member performance review and assessment process was designed to ensure member performance was assessed fairly and equitably, and in a manner that did not compromise the member's independence in decision making. All members had performance reviews based on a competency framework. The process involved members reflecting on their own performance against the framework of competencies and identifying their learning needs, with senior members providing feedback and guidance.

Performance reviews provided direction for member professional development by identifying members' training and development needs. A review was commenced to simplify the competency framework and update the performance review system to ensure it met the key components of member performance.

Member professional development needs were also identified by the members through surveys, organisational priorities, legislative changes and regular feedback from senior members and the Deputy Principal Member. The professional development program for the year consisted of sessions covering legal issues, cultural practices, caseload issues, practice management and personal development skills. Presenters for these sessions included academics, legal experts, immigration experts, diplomats and in-house sources.

Training and professional development opportunities were provided nationally on the public interest criteria (PIC4020), *Protection and Other Measures Act 2015* (POM Act), CISNET and RRT workshops on Afghanistan and Sri Lanka and document examination. Members participated in briefings on the situation in Iran, India and Sri Lanka. Many members had the opportunity for training in speech recognition software (Dragon Dictate) that allows the dictation of documents. They also attended various external conferences and presentations in the areas of decision

making in a tribunal context and administrative and migration law.

One hundred and twenty one members attended the National Members' Conference held in Sydney over two days in November 2014. The theme for the conference was 'A Changing Environment' and included topics such as working in an environment of constant change. Other speakers presented on writing for influence and dealing with stress and resilience. Day two of the conference focused on discussion on oral decisions and the benefits and drawbacks in delivering oral decisions.

Senior members had the opportunity to participate in programs to build their leadership capability and attended one-day training in performance management and change management. Senior members also participated in a training program on presentation skills.

During 2014–15 a total of 36 different training opportunities and 886 training places were utilised.

## Staffing

Staff were vital for the efficient and lawful conduct of reviews. An important role was the provision of member and client services. Registry staff were the point of contact when applicants or their representatives lodged applications or dealt with the tribunals on issues concerning the conduct of reviews. The work of these staff was essential for good tribunal performance and understanding and responding to client needs and seeking to improve services.

Legal Services staff provided high quality advice and information to members to support the conduct of reviews. Caseload Strategy, People and Finance, Knowledge Management, and Technology Services staff provided a range of enabling services to support the operation of the tribunals and the delivery of high quality decisions.

Staff were employed under the Public Service Act and appointed as tribunal officers under the Migration Act. As at 30 June 2015, the tribunals employed 301 APS employees comprising:

- \* 244 ongoing full-time employees
- \* 44 ongoing part-time employees
- \* 12 non-ongoing full-time employees
- \* 1 non-ongoing part-time employee.

Table 11 sets out the number of staff employed as at 30 June 2015. Approximately 37% of employees are men and 63% are women.

301 staff worked across 10 sections located in Adelaide, Brisbane, Melbourne and Sydney

TABLE 11 – STAFF AS AT 30 JUNE 2015

APS Level	Sydney and Brisbane		Victoria and Adelaide		Total
	Women	Men	Women	Men	
APS 1	0	0	0	0	0
APS 2	0	3	1	2	6
APS 3	32	9	16	7	64
APS 4	28	19	20	11	78
APS 5	23	9	10	6	48
APS 6	22	14	8	3	47
Legal Officer	8	2	2	3	15
Executive Level 1	5	11	4	2	22
Senior Legal Officer	4	2	2	2	10
Executive Level 2	3	4	0	0	7
Principal Legal Officer	1	0	0	0	1
Senior Executive Service Band 1	1	1	0	0	2
Senior Executive Service Band 2	0	1	0	0	1
<b>Total</b>	<b>127</b>	<b>75</b>	<b>63</b>	<b>36</b>	<b>301</b>

The tribunals reduced from 335 staff at 30 June 2014, to 301 staff as at 30 June 2015. This represents a decrease of 10.1% in staff. The staff turnover rate increased to 18.7% for the year ending 30 June 2015, compared to 10.4% for the year ending 30 June 2014. The increase is due to a restructure of sections and an offer of voluntary redundancies to APS5 and APS6 staff.

## Workforce

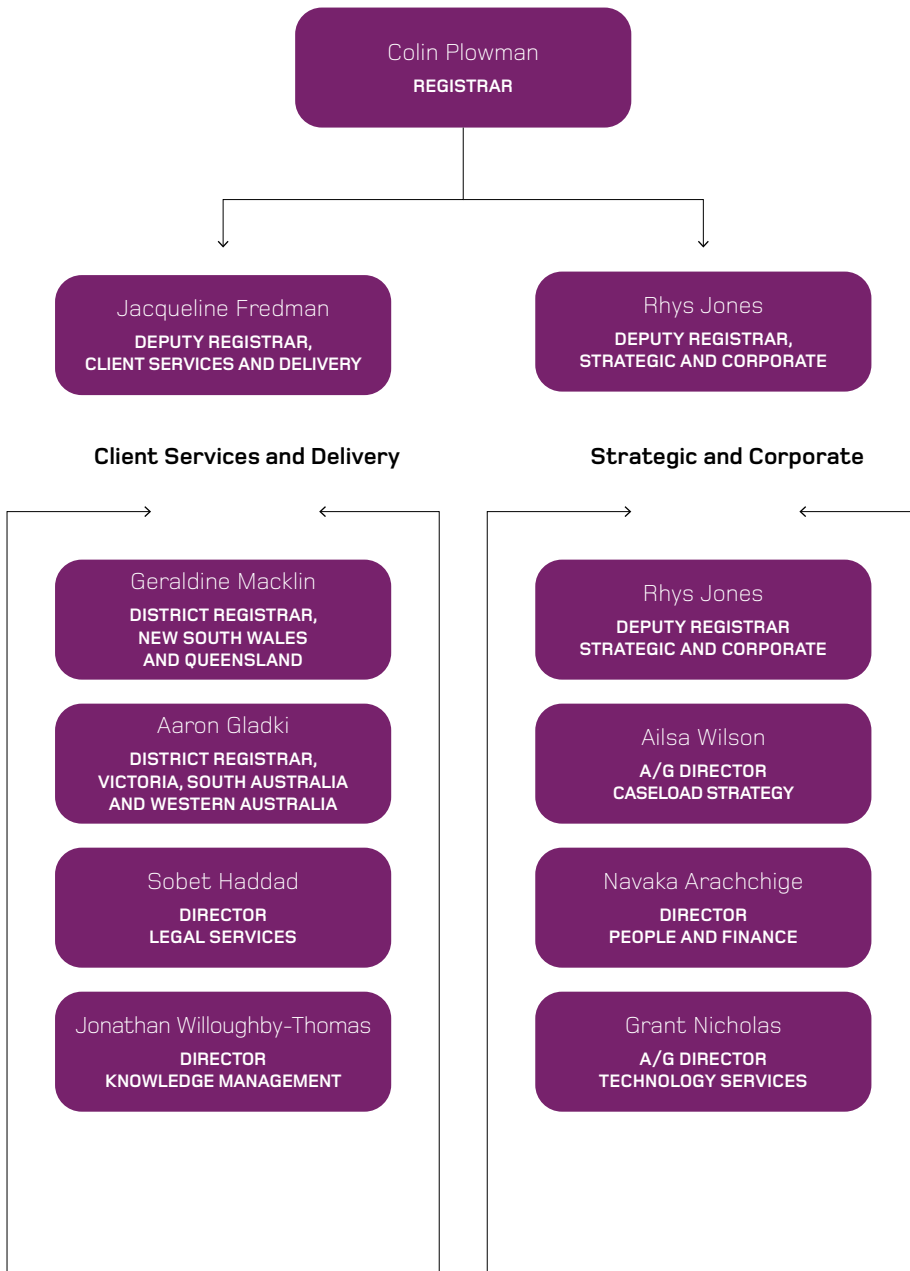
The tribunals continued to review strategies to attract, retain and develop quality staff. A wide range of skills and expertise were required, from general administrative staff, to lawyers, accountants, human resources and technology professionals. In 2014–15 staff were employed across eight sections: Caseload Strategy; Governance and Executive; People and Finance; Knowledge Management; Legal Services; New South Wales Registry; Technology Services; and Victoria Registry. The staff organisational structure is shown at Figure 7.

The tribunals participated in, and took a close interest in, the annual State of the Service Employee Census and Agency Survey, conducted by the APSC. This survey is conducted across APS agencies and employees, and provides valuable information of employees' views on a range of issues including attraction and retention. The survey results are available on the APSC website and identify areas where APS agencies perform well and areas where there is a need for improvement or review.

With changes in the availability of skills and changing expectations about the length of time a person may stay in one job, the

tribunals understood the need to be flexible in their approach and expectations. The ways in which vacancies were advertised, the nature of the work, the workplace environment, training, personal development and advancement, remuneration and flexibility of conditions were all factors which impacted on the capacity to attract and retain quality staff.

FIGURE 7 – STAFF ORGANISATIONAL STRUCTURE AS AT 30 JUNE 2015



## Learning and development

A dynamic and changing work environment required the tribunals to do core business well, to define roles, standards and expectations clearly and to identify and promote good performance. As a result of the amalgamation a major focus for the tribunals during the year was change management.

Team leaders and executive level managers participated in structured leadership programs that focused on people management topics, particularly Managing and Planning for Change, Applied Emotional Intelligence and Building Resilience. These courses covered subjects such as improving self-awareness and resilience, helping people engage in change, improving how people facilitate challenging conversations, enhancing teamwork through collaboration and improving engagement and morale. APS6 level staff and below participated in a number of complementary programs such as Dealing with Change, Constructive Conversations as well as Building Resilience.

The mentoring program continued and was evaluated for improvement. The program framework was adopted by the AAT and will be developed into a cross-tribunal mentor program in 2015–16.

The introduction of an online Learning Management System (LMS) in early 2015 allowed for relevant online training modules that staff could complete at their individual workstations. Fraud awareness and a module on record keeping were successfully trialled. Both the fraud awareness and record keeping modules were mandatory for all staff, meeting compliance obligations. The online system will be enhanced and upgraded over time.

The introduction of a new payroll system required a large volume of training in the new Employee Self Services system. In addition, staff participated in training on writing skills, presentation skills, customer psychology and strategic thinking and information technology accreditation courses. This also included team training events to focus on planning and future initiatives.

A program for customer service that focused on customer service practices and managing difficult clients was provided for existing and new staff.

Individual development and training needs were identified through the performance agreement system and discussions with executive managers. The objectives of the performance agreement system were:

- \* providing a clear link between individual performance and organisational priorities and plans
- \* improving communication between employees and supervisors
- \* determining learning and development needs and appropriate activities
- \* defining supervisor and employee responsibilities and expectations.

The tribunals had a studies assistance scheme. A total of 27 staff undertook approved courses of study covering 20 different topics, taking a total of 105 days of study leave and being reimbursed \$22,178 in course fees.

## Executive remuneration

The tribunals had three Senior Executive Service (SES) officers. Remuneration and conditions were set through determinations under section 24(1) of the Public Service Act, taking into account current APS remuneration levels and remuneration of similar positions in the APS. The determinations did not provide for performance pay.

## Enterprise agreement

The tribunals' Enterprise Agreement 2012–14 set out employee remuneration and terms and conditions. It aimed to support productivity improvement and initiatives, recognise the participation of employees and provide a positive work environment. The enterprise agreement had a nominal expiry date of 30 June 2014. The tribunals commenced enterprise bargaining negotiations with a total of 19 meetings held from 27 June 2014 to 23 April 2015. It was later decided to discontinue pursuing separate enterprise negotiations between each amalgamating tribunal in favour of establishing negotiations for a single enterprise agreement that will cover all employees of the amalgamated agency post 1 July 2015.

The objectives set out in the enterprise agreement aimed to facilitate achievement of the goals and objectives of the tribunals by:

- \* encouraging employees and managers to manage and prioritise workloads within reasonable working hours
- \* maintaining a strong performance-based culture
- \* increasing operational efficiency with streamlined administrative processes and working arrangements
- \* recognising and valuing the participation of employees
- \* attracting and retaining staff
- \* providing a positive working environment
- \* providing flexibility in working hours to assist employees balance their professional and personal lives
- \* upholding the APS Values.

Table 12 sets out salary ranges as at 30 June 2015. This reflects the most recent salary increase in the enterprise agreement, which was 3% from 6 December 2012. A lump sum payment of \$750 was made on 5 December 2013.



TABLE 12 – SALARY RANGE PAY POINTS AS AT 30 JUNE 2015

Level	Lowest	Highest
APS 1	\$26,070	\$47,985
APS 2	\$49,129	\$54,444
APS 3	\$55,911	\$60,316
APS 4	\$62,272	\$67,585
APS 5	\$69,420	\$74,956
APS 6	\$76,822	\$86,105
Information Technology (APS 4–5)	\$62,272	\$74,956
Legal Officer (APS 4–6)	\$62,272	\$86,105
Executive Level 1	\$95,997	\$106,124
Senior Legal Officer	\$95,997	\$119,577
Executive Level 2	\$116,220	\$135,472
Principal Legal Officer	\$130,784	\$142,143

Salary advancement through pay points at each classification level occurred where an employee was assessed as ‘effective’ or above in their most recent performance appraisal and, if a broadband applied, meeting any requirements for advancement.

The enterprise agreement encouraged work/life balance and included provision for:

- \* access to an employee assistance program
- \* performance management agreements and rating scale
- \* study assistance
- \* a public transport loan scheme
- \* allowances for first aid officers, fire wardens, health and safety representatives and harassment contact officers
- \* a five-year period for returning to work or accessing part-time work following the birth or adoption of a child
- \* 20 days personal/carers leave annually
- \* access to unpaid career interval leave after five years’ service
- \* contributions towards promoting good health.

The enterprise agreement also included an individual flexibility arrangement clause that provided for the supplementation of terms and conditions. As at 30 June 2015, supplementary agreements were in place with eight non-SES employees in accordance with the flexibility clause.

Four officers at the EL2 level received performance pay. An aggregate amount of \$23,486 was paid in performance-linked bonuses during 2014–15 in respect of performance in the 2014 calendar year. The average bonus payment was \$5,871 and payments ranged from \$3,623 to \$9,025.

## Work health and safety

The tribunals were committed to ensuring the health and safety of all workers involved in carrying out work in any capacity for the tribunals. The tribunals were committed to:

- \* providing and maintaining a healthy and safe work environment
- \* providing financial and other resources to ensure that necessary work health and safety (WHS) programs and activities were established and maintained
- \* providing a forum for consultation and cooperation on WHS matters
- \* ensuring that all workers were aware of their responsibilities
- \* minimising risk to health and safety.

Health and safety representatives were elected as required under the *Work Health and Safety Act 2011* (WHS Act). All representatives attended a five-day training course that covered their responsibilities under the WHS Act. WHS committees in Melbourne and Sydney met quarterly.

No investigations under the WHS Act were conducted during 2014–15, and there were no directions or notices given and no reportable incidents.

The tribunals' focus was on reducing the social and financial cost of workplace injury and illness through timely intervention, promoting preventative activities and improving WHS capability. The WHS and preventative activities undertaken in the tribunals during the year included:

- \* providing office and workstation assessments for workers by professional occupational therapists and physiotherapists
- \* providing specialist equipment for workers identified with special needs as a result of ongoing medical conditions
- \* facilitating instruction and education by occupational therapists and physiotherapists for members and staff in correct ergonomic and manual handling practices and injury prevention
- \* incorporating adjustable ergonomic equipment
- \* providing influenza vaccinations in the workplace
- \* presentation of development programs to support individual and team resilience during organisational change and change management for teams and managers in the lead-up to amalgamation with the AAT
- \* raising awareness of health and safety issues of members and staff through WHS induction training and processes
- \* workplace inspections incorporating risk assessment hierarchy
- \* quarterly review and analysis of incident reports and WHS Action Requests
- \* an independent audit of WHS compliance.

## Workplace diversity

The tribunals' workplace diversity program focused on strategies to facilitate an understanding of workplace diversity principles and to ensure fairness and inclusiveness were applied in all business activities, and in human resource policies and practices. The principles underlying the workplace diversity program were:

- \* treating each other with respect and dignity
- \* making decisions based on equity and merit
- \* recognising people as individuals and valuing their diversity
- \* using the contributions that people can make to the tribunals
- \* taking appropriate action to identify and deal with discrimination and harassment
- \* providing a safe, secure and healthy working environment.

The Reconciliation Action Plan was part of the tribunals' ongoing commitment and support to Aboriginal and Torres Strait Islander culture and heritage. It included a program of events to recognise NAIDOC Week, National Sorry Day and Reconciliation Week. The Workplace Diversity Program included recognising the United Nations International Day of the World's Indigenous People and Harmony Day.

The tribunals were committed to providing a workplace that was safe and free from behaviour that may reasonably be perceived as harassing, bullying or discriminatory. Consistent with the Workplace Harassment Prevention Guideline, harassment contact officers were appointed to provide members and staff with alternative sources of information and support if members and staff were uncomfortable about raising issues with management.

## Employees who identify as Indigenous

As at 30 June 2015, the tribunals had 1% of staff who identified as indigenous, a decrease from 1.5% in 2013–14, and 1.5% of members who identified as indigenous, the same as in 2013–14.

Staff and member diversity statistics were provided voluntarily; a total of 78 staff and 56 members chose not to provide data for the 2014–15 period.

## Disability reporting

The National Disability Strategy 2010–20 set out a 10-year national policy framework to improve the lives of people with disabilities by promoting participation and creating a more inclusive society. The tribunals supported this policy, and engaged and supported employees with disabilities.

## Changes to disability reporting in annual reports

Since 1994, Commonwealth departments and agencies have reported on their performance as policy adviser, purchaser, employer, regulator and provider under the Commonwealth Disability Strategy. In 2007–08, reporting on the employer role was transferred to the APSC's State of the Service Report and the APS Statistical Bulletin. These reports are available at [www.apsc.gov.au](http://www.apsc.gov.au). From 2010–11, departments and agencies have no longer been required to report on these functions.

## ECOLOGICALLY SUSTAINABLE DEVELOPMENT AND ENVIRONMENTAL PERFORMANCE

The *Environment Protection and Biodiversity Conservation Act 1999* set out the principles of ecologically sustainable development. Members and staff were encouraged to contribute to reducing the tribunals' impact on the environment. The tribunals used recycled A4 paper and lower-energy computers and equipment settings, encouraged the use of double-sided printing and were moving to the storage and use of electronic records and documents.

### Green Committee

The Green Committee, consisting of volunteer members and staff, identified opportunities and developed proposals for more environmentally sustainable practices, processes, purchasing and disposals.

In 2014–15 the Committee participated in the 'They're Calling on You' campaign, facilitating the recycling of old mobile phones and raising money for crucial primate conservation. A large number of phones were recycled in both the Sydney and Melbourne offices. The Committee also focused on general recycling in the office with awareness campaigns on what can be recycled. The Committee was involved in discussions in relation to accommodation and ensuring that environmental sustainability was considered in any accommodation moves.

## PURCHASING

The tribunals' purchasing arrangements with suppliers included contracts and notified consultancies, interpreting services, communication services, rental of property, and other goods and services. All purchases over \$10,000 were recorded on AusTender and the tribunals complied with the Senate Order on Departmental and Agency Contracts by publishing on the website details of contracts exceeding \$100,000 in value. The tribunals also regularly reviewed and updated the annual procurement plan during the year. The tribunals' annual procurement plan was available on the AusTender website.

## The tribunals use recycled A4 paper and lower energy computers

All purchasing was conducted in accordance with the Commonwealth Procurement Rules and Accountable Authority Instructions. The tribunals used a standard contract with provisions providing for access by the Auditor-General. Contracts or offers were published on AusTender. The tribunals used the Commonwealth Contracting Suite for low-risk procurements valued under \$200,000 and accessed whole-of-government purchasing arrangements where appropriate. The SAP electronic payment system was used to facilitate on-time payment performance, and Australian Government credit cards were used for the specific purchase arrangements required for online purchasing.

The tribunals did not have any competitive tendering and contracting contracts during 2014–15 for the provision of services previously performed in-house.

### SMALL BUSINESS

The tribunals supported small business participation in the Australian Government procurement market. Small and Medium Enterprises (SME) and Small Enterprise participation statistics were available on the Department of Finance's website at [www.finance.gov.au/procurement/statistics-on-commonwealth-purchasing-contracts/](http://www.finance.gov.au/procurement/statistics-on-commonwealth-purchasing-contracts/).

The tribunals achieved this by applying procurement practices that did not unfairly discriminate against small businesses, and provided appropriate opportunities for small businesses to compete in providing goods and services.

The tribunals accessed whole-of-government procurement arrangements, presented information in an accessible format and accessed goods and services through AusTender and communicated in clear, simple language with all suppliers. The tribunals also used electronic processing and payment systems to facilitate on-time payment of invoices.

### ASSET MANAGEMENT

The tribunals managed over 1,600 assets with a combined value of \$8.9 million. The major asset categories included fit-out, office machines, furniture and fittings, information technology equipment and intangible assets (software). Assets were depreciated at rates applicable for each asset class.

Accrual-based monthly reports were prepared on the progress of purchases against capital plans and depreciation against the budget in order to achieve effective asset management.

Stocktakes were performed to update and verify the accuracy of asset records. The tribunals carried out a revaluation of the assets as at 30 June 2015.

## CONSULTANCY SERVICES

A range of services were provided to the tribunals under contract, including consultancy services. Consultants were distinguished from other contractors by the nature of the work they did to assist with agency decision making.

The tribunals engaged the services of consultants where there was a need for specialist knowledge or skills to provide an independent assessment or opinion. In determining whether contracts were for consultancy or non-consultancy services, the tribunals had regard to the guidelines published by the Department of Finance (Finance).

During 2014–15, two new consultancy contracts were entered into involving a total actual expenditure of \$177,117. Both contract values exceeded \$10,000. No other ongoing consultancy contracts were active during 2014–15. Information on expenditure on contracts and consultancies was also available on the AusTender website at [www.tenders.gov.au](http://www.tenders.gov.au).

Table 13 sets out the annual expenditure on consultancy contracts.

TABLE 13 – ANNUAL EXPENDITURE ON CONSULTANCY CONTRACTS

Consultant name	Description	Expenditure	Selection process	Justification
O'Connor Marsden & Associates	Information and communication technology strategic direction roadmap	\$15,180	Limited tender	Need for external expertise
Computer Systems Australia	Network consolidation and system integration concept and design	\$161,937	Limited tender	Need for external expertise and independent assessment

## PURCHASER/PROVIDER ARRANGEMENTS

All agencies are required to report on purchaser/provider arrangements. These are arrangements where the outputs of one agency are purchased by another agency to contribute to outcomes.

Purchaser/provider arrangements were permitted between Commonwealth agencies or between Commonwealth agencies and state or territory governments, or private sector bodies. The tribunals had no purchaser/provider arrangements.

The tribunals managed more than 1,600 assets with a combined value of \$8.9 million

The tribunals had a service delivery agreement with the AAT for the provision by the AAT of accommodation, registry and support services in Adelaide, Brisbane and Perth. The MRT-RRT had members based in each of those locations.

## DISCRETIONARY GRANTS

All agencies are required to report on discretionary grants. Discretionary grants are payments where discretion is used to determine whether or not a particular body receives a grant. The tribunals did not provide or receive any discretionary grants during 2014–15.

## ADVERTISING AND MARKET RESEARCH

All agencies are required to report on advertising and market research. During 2014–15, the tribunals spent \$19,871.63 (inclusive of GST) on advertising. The tribunals did not engage any market research services, and all advertising was related to recruitment.

Table 14 sets out the tribunals' expenditure on advertising services in 2014–15.

TABLE 14 – EXPENDITURE ON ADVERTISING SERVICES

Vendor	Amount	Description
Adcorp Australia Ltd	\$19,871.63	Employment advertising
<b>Total</b>	<b>\$19,871.63</b>	

## CORRECTION OF ERRORS IN PREVIOUS ANNUAL REPORT

No errors have been identified in the previous annual report.

MIGRATION  
REVIEW  
TRIBUNAL

REFUGEE  
REVIEW  
TRIBUNAL



FINANCIAL INFORMATION

# PART 5

## FINANCIAL INFORMATION

The MRT and the RRT were prescribed as a single agency, the 'Migration Review Tribunal and Refugee Review Tribunal' (the MRT-RRT) for the purposes of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*.

The operations of the MRT-RRT were funded through Appropriation Acts.

The following two tables are provided consistent with guidelines for annual reports. The tables do not form part of the audited financial statements set out in the following pages.

TABLE 15 - AGENCY RESOURCE STATEMENT 2014-15

	Actual Available appropriation for 2014-15 \$'000 (a)	Payments made 2014-15 \$'000 (b)	Balance \$'000 (a) – (b)
<b>Ordinary annual services</b>			
Departmental appropriation <sup>1</sup>	113,169	68,885	44,284
<b>Total</b>	<b>113,169</b>	<b>68,885</b>	<b>44,284</b>
<b>Administered expenses</b>			
Outcome 1	6,571	6,571	-
<b>Total</b>	<b>6,571</b>	<b>6,571</b>	<b>-</b>
<b>Total ordinary annual services</b>	<b>119,740</b>	<b>75,456</b>	<b>44,284</b>
<b>Total Available Annual Appropriations and payments</b>	<b>119,740</b>	<b>75,456</b>	<b>44,284</b>

<sup>1</sup> Appropriation Act (No.1) 2014-15 \$59,380m and Appropriation Act (No.3) \$23,429m and also includes an amount of \$1,280m in 2014-15 for the Departmental Capital Budget. For accounting purposes this amount was designated as 'contributions by owners'.

TABLE 16 - EXPENSES AND RESOURCES FOR OUTCOME 1

<b>Outcome 1: To provide correct and preferable decisions for visa applicants and sponsors through independent, fair, just, economical, informal and quick merits reviews of migration and refugee decisions.</b>	<b>Budget* 2014-15 \$'000</b>	<b>Actual expenses 2014-15 \$'000</b>	<b>Variation 2014-15 \$'000</b>
	<b>(a)</b>	<b>(b)</b>	<b>(a) - (b)</b>
<b>Program 1.1: Final independent merits review of decisions concerning refugee status and the refusal or cancellation of migration and refugee visas.</b>			
Administered expenses			
Special Appropriations	6,085	6,571	(486)
Departmental expenses			
Departmental Appropriation <sup>1</sup>	84,089	68,885	15,204
<b>Total for Program 1.1</b>	<b>90,174</b>	<b>75,456</b>	<b>14,718</b>
<b>Total expenses for Outcome 1</b>	<b>90,174</b>	<b>75,456</b>	<b>14,718</b>

\* Full year budget, including any subsequent adjustment made to the 2014-15 Budget.

<sup>1</sup> Departmental Appropriation combines 'Ordinary annual services' (Appropriation Act No.1 and Appropriation Act No. 3).

	<b>2013-14</b>	<b>2014-15</b>
<b>Average Staffing Level** (number)</b>	<b>418</b>	<b>398</b>

\*\* Average Staffing Level figures include tribunal members and APS staff.

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## INDEPENDENT AUDITOR'S REPORT

### To the Attorney-General

I have audited the accompanying annual financial statements of the Migration Review Tribunal – Refugee Review Tribunal for the year ended 30 June 2015, which comprise:

- Statement by the Registrar and Chief Financial Officer of the Administrative Appeals Tribunal;
- Statement of Comprehensive Income;
- Statement of Financial Position;
- Statement of Changes in Equity;
- Cash Flow Statement;
- Schedule of Commitments;
- Administered Schedule of Comprehensive Income;
- Administered Schedule of Assets and Liabilities;
- Administered Reconciliation Schedule;
- Administered Cash Flow Statement;
- Schedule of Administered Commitments; and
- Notes comprising a Summary of Significant Accounting Policies and other explanatory information.

### *Registrar's Responsibility for the Financial Statements*

The Registrar of the Administrative Appeals Tribunal is responsible under the *Public Governance, Performance and Accountability Act 2013* for the preparation and fair presentation of annual financial statements that comply with Australian Accounting Standards and the rules made under that Act. The Registrar is also responsible for such internal control as is necessary to enable the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### *Auditor's Responsibility*

My responsibility is to express an opinion on the financial statements based on my audit. I have conducted my audit in accordance with the Australian National Audit Office Auditing Standards, which incorporate the Australian Auditing Standards. These auditing standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's

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judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Registrar of the Administrative Appeals Tribunal, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### *Independence*

In conducting my audit, I have followed the independence requirements of the Australian National Audit Office, which incorporate the requirements of the Australian accounting profession.

### *Opinion*

In my opinion, the financial statements of the Migration Review Tribunal – Refugee Review Tribunal:

- (a) comply with Australian Accounting Standards and the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*; and
- (b) present fairly the financial position of the Migration Review Tribunal – Refugee Review Tribunal as at 30 June 2015 and its financial performance and cash flows for the year then ended.

Australian National Audit Office



Serena Buchanan  
Executive Director

Delegate of the Auditor-General

Canberra  
21 September 2015

**STATEMENT BY THE REGISTRAR AND THE CHIEF FINANCIAL OFFICER OF THE ADMINISTRATIVE APPEALS TRIBUNAL**

The Migration Review Tribunal and Refugee Review Tribunal amalgamated into the Administrative Appeals Tribunal from 1 July 2015. The Department of Finance has authorised the Registrar and the Chief Financial Officer of the Administrative Appeals Tribunal to sign the 2015 Migration Review Tribunal and Refugee Review Tribunal financial statements.

In our opinion, the attached financial statements for the year ended 30 June 2015 comply with subsection 42(2) of the Public Governance, Performance and Accountability Act 2013 (PGPA Act), and are based on properly maintained financial records as per subsection 41(2) of the PGPA Act.

From 1 July 2015, the debts and obligations of the Migration Review Tribunal and Refugee Review Tribunal will be met and paid by the Administrative Appeals Tribunal.

In our opinion, at the date of this statement, there are reasonable grounds to believe that the Administrative Appeals Tribunal will be able to pay these debts as and when they fall due.



SIAN LEATHEM  
Registrar

21 September 2015



NAVAKA N ARACHCHIGE  
Chief Financial Officer

21 September 2015

**MIGRATION REVIEW TRIBUNAL - REFUGEE REVIEW TRIBUNAL**

**Statement Of Comprehensive Income**  
for the period ended 30 June 2015

	Notes	2015 \$'000	2014 \$'000
<b>NET COST OF SERVICES</b>			
<b>Expenses</b>			
Employee benefits	3A	52,243	54,461
Suppliers	3B	13,729	14,112
Depreciation and amortisation	3C	3,551	3,613
Finance costs	3D	24	63
<b>Total expenses</b>		<b>69,547</b>	<b>72,249</b>
<b>Own-Source Income</b>			
<b>Own-source revenue</b>			
Other revenue	4A	88	78
<b>Total own-source revenue</b>		<b>88</b>	<b>78</b>
<b>Gains</b>			
Other gains	4B	1,094	6
<b>Total gains</b>		<b>1,094</b>	<b>6</b>
<b>Total own-source income</b>		<b>1,182</b>	<b>84</b>
<b>Net cost of services</b>		<b>(68,365)</b>	<b>(72,165)</b>
Revenue from Government	4C	73,594	80,691
<b>Surplus</b>		<b>5,229</b>	<b>8,526</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
<b>Items not subject to subsequent reclassification to net cost of services</b>			
Changes in asset revaluation surplus		(151)	-
<b>Total other comprehensive income</b>		<b>(151)</b>	<b>-</b>
<b>Total comprehensive income</b>		<b>5,078</b>	<b>8,526</b>

The above statement should be read in conjunction with the accompanying notes.



**MIGRATION REVIEW TRIBUNAL - REFUGEE REVIEW TRIBUNAL**

**Statement Of Financial Position**

*as at 30 June 2015*

	Notes	2015 \$'000	2014 \$'000
<b>ASSETS</b>			
<b>Financial assets</b>			
Cash and cash equivalents	5A	12	84
Trade and other receivables	5B	53,595	47,581
<b>Total financial assets</b>		<b>53,607</b>	<b>47,665</b>
<b>Non-financial assets</b>			
Land and buildings	6A,C	4,815	6,573
Property, plant and equipment	6B,C	1,150	1,428
Intangibles	6D,E	2,913	2,552
Other non-financial assets	6F	34	325
<b>Total non-financial assets</b>		<b>8,912</b>	<b>10,878</b>
<b>Total assets</b>		<b>62,519</b>	<b>58,543</b>
<b>LIABILITIES</b>			
<b>Payables</b>			
Suppliers	8A	245	1,952
Other payables	8B	5,761	5,546
<b>Total payables</b>		<b>6,006</b>	<b>7,498</b>
<b>Interest bearing liabilities</b>			
Leases	9	-	101
<b>Total interest bearing liabilities</b>		<b>-</b>	<b>101</b>
<b>Provisions</b>			
Employee provisions	10A	9,127	8,846
Other provisions	10B	671	1,741
<b>Total provisions</b>		<b>9,798</b>	<b>10,587</b>
<b>Total liabilities</b>		<b>15,804</b>	<b>18,186</b>
<b>Net assets</b>		<b>46,715</b>	<b>40,357</b>
<b>EQUITY</b>			
Contributed equity		23,221	21,941
Reserves		233	384
Retained earnings		23,261	18,032
<b>Total equity</b>		<b>46,715</b>	<b>40,357</b>

The above statement should be read in conjunction with the accompanying notes.

**MIGRATION REVIEW TRIBUNAL – REFUGEE REVIEW TRIBUNAL**

**Statement Of Changes In Equity**  
for the period ended 30 June 2015

	Retained earnings		Asset revaluation surplus		Contributed equity/capital		Total equity	
	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000
<b>Opening balance</b>								
Balance carried forward from previous period	18,032	9,612	384	384	21,941	19,574	40,357	29,570
Prior year adjustment <sup>1</sup>	-	(106)	-	-	-	-	-	(106)
<b>Adjusted opening balance</b>	<b>18,032</b>	<b>9,506</b>	<b>384</b>	<b>384</b>	<b>21,941</b>	<b>19,574</b>	<b>40,357</b>	<b>29,464</b>
<b>Comprehensive income</b>								
Surplus for the period	5,229	8,526	-	-	-	-	5,229	8,526
Other comprehensive income	-	-	(151)	-	-	-	(151)	-
<b>Total comprehensive income</b>	<b>5,229</b>	<b>8,526</b>	<b>(151)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,078</b>	<b>8,526</b>
<b>Transactions with owners</b>								
<b>Contributions by owners</b>								
Departmental capital budget	-	-	-	-	1,280	2,367	1,280	2,367
<b>Total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,280</b>	<b>2,367</b>	<b>1,280</b>	<b>2,367</b>
<b>Closing balance as at 30 June</b>	<b>23,261</b>	<b>18,032</b>	<b>233</b>	<b>384</b>	<b>23,221</b>	<b>21,941</b>	<b>46,715</b>	<b>40,357</b>

1. Intangible asset purchase of \$106k relating to operating expenses in 2012-13 were written back during the year. (Refer note 6D)

The above statement should be read in conjunction with the accompanying notes.

**MIGRATION REVIEW TRIBUNAL - REFUGEE REVIEW TRIBUNAL**

**Cash Flow Statement**

*for the period ended 30 June 2015*

	Notes	2015 \$'000	2014 \$'000
<b>OPERATING ACTIVITIES</b>			
<b>Cash received</b>			
Appropriations		67,605	71,594
Net GST received		1,459	2,512
Other		-	18
<b>Total cash received</b>		<u>69,064</u>	<u>74,124</u>
<b>Cash used</b>			
Employees		51,593	55,058
Suppliers		16,695	19,097
<b>Total cash used</b>		<u>68,288</u>	<u>74,155</u>
<b>Net cash from / (used by) operating activities</b>	11	<u>776</u>	<u>(31)</u>
<b>INVESTING ACTIVITIES</b>			
<b>Cash used</b>			
Purchase of property, plant and equipment		341	2,300
Purchase of internally developed software		1,686	-
<b>Total cash used</b>		<u>2,027</u>	<u>2,300</u>
<b>Net cash used by investing activities</b>		<u>(2,027)</u>	<u>(2,300)</u>
<b>FINANCING ACTIVITIES</b>			
<b>Cash received</b>			
Contributed equity		1,280	2,300
<b>Total cash received</b>		<u>1,280</u>	<u>2,300</u>
<b>Cash used</b>			
Repayment of borrowings		101	162
<b>Total cash used</b>		<u>101</u>	<u>162</u>
<b>Net cash from financing activities</b>		<u>1,179</u>	<u>2,138</u>
<b>Net decrease in cash held</b>		<u>(72)</u>	<u>(193)</u>
Cash and cash equivalents at the beginning of the reporting period		<u>84</u>	<u>277</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	5A	<u>12</u>	<u>84</u>

The above statement should be read in conjunction with the accompanying notes.

**MIGRATION REVIEW TRIBUNAL - REFUGEE REVIEW TRIBUNAL**  
**SCHEDULE OF COMMITMENTS**  
*as at 30 June 2015*

<b>BY TYPE</b>	<b>2015</b>	<b>2014</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Commitments receivable</b>		
Net GST recoverable on commitments <sup>1</sup>	<u>( 10,391)</u>	<u>( 2,062)</u>
<b>Total commitments receivable</b>	<u>(10,391)</u>	<u>(2,062)</u>
<b>Commitments payable</b>		
<b>Other commitments</b>		
Operating leases <sup>2</sup>	113,345	22,026
Contracts <sup>3</sup>	<u>956</u>	<u>657</u>
<b>Total other commitments</b>	<u>114,301</u>	<u>22,683</u>
<b>Net commitments by type</b>	<u>103,910</u>	<u>20,621</u>
<b>BY MATURITY</b>		
<b>Other commitments receivable</b>		
One year or less	(846)	(557)
From one to five years	(3,957)	(714)
Over five years	<u>(5,588)</u>	<u>(791)</u>
<b>Total other commitments receivable</b>	<u>(10,391)</u>	<u>(2,062)</u>
<b>Commitments payable</b>		
<b>Operating lease commitments</b>		
One year or less	9,308	6,128
From one to five years	43,526	7,856
Over five years	<u>61,467</u>	<u>8,699</u>
<b>Total operating lease commitments</b>	<u>114,301</u>	<u>22,683</u>
<b>Total commitments payable</b>	<u>103,910</u>	<u>20,621</u>
<b>Net commitments by maturity</b>	<u>103,910</u>	<u>20,621</u>

1. Commitments are GST inclusive where relevant.

2. Operating leases included are effectively non-cancellable agreements and comprise:

- Leases for office accommodation, outgoings and car parking in Sydney, Melbourne, Brisbane and Adelaide. Lease payments are subject to the terms as detailed in the lease agreements.

3. Other commitments are effectively non-cancellable and mainly for the provision of IT support and maintenance services.

This schedule should be read in conjunction with the accompanying notes.

<b>MIGRATION REVIEW TRIBUNAL - REFUGEE REVIEW TRIBUNAL</b>			
<b>SCHEDULE OF ADMINISTERED ITEMS</b>			
<b>Administered Schedule of Comprehensive Income</b>			
<i>for the period ended 30 June 2015</i>			
	Notes	2015 \$'000	2014 \$'000
<b>NET COST OF SERVICES</b>			
<b>Expenses</b>			
Write down and impairment of assets	17A	3,741	2,968
Other expenses - refunds	17B	6,571	6,365
<b>Total expenses</b>		<b>10,312</b>	<b>9,333</b>
<b>Income</b>			
<b>Revenue</b>			
<b>Non-taxation revenue</b>			
Other - MRT-RRT application fees	18	25,877	27,357
<b>Total non-taxation revenue</b>		<b>25,877</b>	<b>27,357</b>
<b>Total revenue</b>		<b>25,877</b>	<b>27,357</b>
<b>Total income</b>		<b>25,877</b>	<b>27,357</b>
<b>Net contribution by services</b>		<b>15,565</b>	<b>18,024</b>
<b>Surplus</b>		<b>15,565</b>	<b>18,024</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
<b>Total other comprehensive income</b>		<b>-</b>	<b>-</b>
<b>Total comprehensive income</b>		<b>15,565</b>	<b>18,024</b>

This schedule should be read in conjunction with the accompanying notes.

<b>Administered Schedule of Assets and Liabilities</b>			
<i>as at 30 June 2015</i>			
	Notes	2015 \$'000	2014 \$'000
<b>ASSETS</b>			
<b>Financial assets</b>			
Cash at bank	19A	123	132
Trade and other receivables - fees	19B	1,912	2,210
<b>Total financial assets</b>		<b>2,035</b>	<b>2,342</b>
<b>Total assets administered on behalf of Government</b>		<b>2,035</b>	<b>2,342</b>
<b>LIABILITIES</b>			
<b>Payables</b>			
Creditors - refunds	20	524	-
<b>Total payables</b>		<b>524</b>	<b>-</b>
<b>Total liabilities administered on behalf of Government</b>		<b>524</b>	<b>-</b>
<b>Net assets</b>		<b>1,511</b>	<b>2,342</b>

This schedule should be read in conjunction with the accompanying notes.

<b>Administered Reconciliation Schedule</b>			
<i>for the period ended 30 June 2015</i>			
	2015 \$'000	2014 \$'000	
<b>Opening assets less liabilities as at 1 July</b>	<b>2,342</b>	<b>2,180</b>	
<b>Net contribution by services</b>			
Income	25,877	27,357	
Expenses	(10,312)	(9,333)	
<b>Other comprehensive income</b>	<b>-</b>	<b>-</b>	
<b>Transfers (to) / from the Australian Government</b>			
Annual appropriations for administered expenses	6,085	6,364	
Appropriation transfers to OPA	(22,481)	(24,226)	
<b>Closing assets less liabilities as at 30 June</b>	<b>1,511</b>	<b>2,342</b>	

<b>Administered Cash Flow Statement</b>			
<i>for the period ended 30 June 2015</i>			
	Notes	2015 \$'000	2014 \$'000
<b>OPERATING ACTIVITIES</b>			
<b>Cash received</b>			
Fees		22,434	24,147
<b>Total cash received</b>		<u>22,434</u>	<u>24,147</u>
<b>Cash used</b>			
Other refunds		6,047	6,276
<b>Total cash used</b>		<u>6,047</u>	<u>6,276</u>
<b>Net cash from operating activities</b>	21	<u>16,387</u>	17,871
<b>Net increase in cash held</b>		<u>16,387</u>	<u>17,871</u>
Cash and cash equivalents at the beginning of the reporting period		132	123
Cash from Official Public Account			
Transfer from other entities (Finance - Whole of Government)		6,085	6,364
		<u>6,217</u>	<u>6,487</u>
Cash to Official Public Account for:			
Administered Receipts		22,481	24,226
		<u>22,481</u>	<u>24,226</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	19A	<u>123</u>	<u>132</u>
This schedule should be read in conjunction with the accompanying notes.			

#### **Schedule of Administered Commitments**

*for the period ended 30 June 2015*

MRT - RRT has no administered commitments as at 30 June 2015 (2014: Nil)

This schedule should be read in conjunction with the accompanying notes.

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**Note 1: Summary of Significant Accounting Policies****1.1 Objectives of the Migration Review Tribunal and Refugee Review Tribunal**

The Migration Review Tribunal (the MRT) and the Refugee Review Tribunal (the RRT) were statutory bodies established under the *Migration Act 1958*.

The Financial Management and Accountability Regulations were amended with effect from 1 July 2006 to establish a single prescribed agency, the 'Migration Review Tribunal and Refugee Review Tribunal' (MRT-RRT). The MRT-RRT was a non corporate Commonwealth entity under the *Public Governance, Performance and Accountability Act 2013* (the PGPA Act).

In the May 2014 Budget, the government announced the intention to amalgamate the Administrative Appeals Tribunal, the Migration Review Tribunal and the Refugee Review Tribunal, the Social Security Appeals Tribunal and the Classification Review Board from 1 July 2015.

Following commencement of the Tribunals Amalgamation Bill 2015 on 26 May 2015, the Migration Review Tribunal and the Refugee Review Tribunal were amalgamated with the Administrative Appeals Tribunal effective 1 July 2015. As a result, the Migration Review Tribunal and the Refugee Review Tribunal ceased as an entity on 30 June 2015 with the functions of the amalgamated tribunals transferring to the functions of the Administrative Appeals Tribunal.

The MRT-RRT had one outcome:

Outcome 1: To provide correct and preferable decisions for visa applicants and sponsors through independent, fair, just, economical, informal and quick merits reviews of migration and refugee decisions.

The MRT-RRT activities contributing toward this outcome are classified as either departmental or administered. Departmental activities involve the use of assets, liabilities, revenues and expenses controlled or incurred by the MRT-RRT in its own right. Administered activities involve the management or oversight by the MRT-RRT, on behalf of the Government, of items controlled or incurred by the Government.

The MRT-RRT conducted the following administered activities: 1. the collection of MRT application fees and RRT post decision fees. 2. The repayment of fees to successful applicants.

**1.2 Basis of Preparation of the Financial Statements**

The financial statements are general purpose financial statements and are required by section 42 of the *Public Governance, Performance and Accountability Act 2013*.

As noted in Note 1.1, the MRT-RRT ceased to exist on 30 June 2015 and its Functions, Assets and Liabilities became the Functions, Assets and Liabilities of the Administrative Appeals Tribunal with effect from 1 July 2015. There has been no change in the structure or amounts of funding provided to AAT and all of its functions are continuing. The financial statements have been prepared on this basis.

The financial statements have been prepared in accordance with:

- a) Finance Reporting Rule (FRR) for reporting periods ending on or after 1 July 2014
- b) Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that apply for the reporting period.

The financial statements have been prepared on an accrual basis and in accordance with the historical cost convention, except for certain assets and liabilities at fair value. Except where stated, no allowance is made for the effect of changing prices on the results or the financial position.

The financial statements are presented in Australian dollars and values are rounded to the nearest thousand dollars unless otherwise specified.

Unless an alternative treatment is specifically required by an accounting standard or the FRR, assets and liabilities are recognised in the Statement of Financial Position when and only when it is probable that future economic benefits will flow to MRT-RRT or a future sacrifice of economic benefits will be required and the amounts of the assets or liabilities can be reliably measured. Liabilities and assets that are unrecognised are reported in the schedule of commitments or the contingencies note.

Unless alternative treatment is specifically required by an accounting standard, income and expenses are recognised in the Statement of Comprehensive Income when and only when the flow, consumption or loss of economic benefits has occurred and can be reliably measured.

**1.3 Significant Accounting Judgements and Estimates**

In the process of applying the accounting policies listed in this note, the entity has made the following judgements that have the most significant impact on the amounts recorded in the financial statements: the fair value of property, plant and equipment has been taken to be the market value as determined by an independent valuer.

No accounting assumptions and estimates have been identified that have a significant risk of causing a material adjustment to carrying amounts of assets and liabilities within the next accounting period.

**1.4 New Australian Accounting Standards***Adoption of New Australian Accounting Standards Requirements*

The MRT-RRT elected to early adopt AASB 2015-7 *Amendments to Australian Accounting Standards - Fair Value Disclosures for Not-for-Profit Public Sector Entities*. This amendment provides relief from certain fair value disclosures required by AASB 13 *Fair Value Measurement* and applies to annual reporting periods beginning on or after 1 July 2016. On 3 August, the Department of Finance advised that entities were allowed to early adopt the amendments for the 2014-15 financial statements.

New accounting standards, revised standards, interpretations and amending standards that were issued prior to the sign-off date and are applicable to the current reporting period did not have a financial impact, and are not expected to have a future financial impact on MRT-RRT.

The following new standards, amendments and interpretations, which were issued prior to the signing of the statement by the Accountable Authority and Chief Financial Officer, were applicable to the current reporting period:

AASB 1055 *Budgetary Reporting* - The purpose of the Budgetary Reporting standard is to specify budgetary disclosure requirements for public sector entities. In response to adopting this standard, Note 27 provides original budgeted financial statements along with explanations of major variances between reported actuals and the corresponding budget amounts.

Other new standards or revised standards that were issued prior to the sign-off date and are applicable to future reporting periods are not expected to have a future material financial impact.



**Note 1: Summary of Significant Accounting Policies (Continued)****1.5 Revenue**

Revenue from the sale of goods is recognised when:

- a) the risks and rewards of ownership have been transferred to the buyer
- b) MRT-RRT retains no managerial involvement or effective control over the goods
- c) the revenue and transaction costs incurred can be reliably measured, and
- d) it is probable that the economic benefits associated with the transaction will flow to MRT-RRT.

Revenue from rendering of services is recognised by reference to the stage of completion of contracts at the reporting date. The revenue is recognised when:

- a) the amount of revenue, stage of completion and transaction costs incurred can be reliably measured, and
- b) the probable economic benefits associated with the transaction will flow to the entity.

The stage of completion of contracts at the reporting date is determined by reference to the proportion that costs incurred to date bear to the estimated total costs of the transaction.

Receivables for goods and services, which have 30 day terms, are recognised at the nominal amounts due less any impairment allowance account. Collectability of debts is reviewed at the end of the reporting period. Allowances are made when collectability of the debt is no longer probable.

Revenue from Government

Amounts appropriated for departmental outputs for the year (adjusted for any formal additions and reductions) are recognised as revenue from Government when MRT-RRT gains control of the appropriation, except for certain amounts that relate to activities that are reciprocal in nature, in which case revenue is recognised only when it has been earned.

Appropriations receivable are recognised at their nominal amounts.

Resources Received Free of Charge

Resources received free of charge are recognised as gains 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.

Resources received free of charge are recorded as either revenue or gains depending on their nature.

Contributions of assets at no cost of acquisition or for nominal consideration are recognised as gains at their fair value when the asset qualifies for recognition, unless received from another Government entity as a consequence of a restructuring of administrative arrangements (Refer to Note 1.7).

**1.6 Gains**Sale of Assets

Gains from disposal of assets are recognised when control of the asset has passed to the buyer.

**1.7 Transactions with the Government as Owner**Equity Injections

Amounts appropriated which are designated as ‘equity injections’ for a year (less any formal reductions) and Departmental Capital Budgets (DCBs) are recognised directly in contributed equity.

Restructuring of administrative arrangements

Net assets received from or relinquished to another Australian Government agency or authority under a restructuring of administrative arrangements are recorded at their book value directly against contributed equity.

**1.8 Employee Benefits**

Liabilities for ‘short-term employee benefits’ (as defined in AASB 119 *Employee Benefits*) and termination benefits due within twelve months of the end of reporting period are measured at their nominal amounts.

The nominal amount is calculated with regard to the rates expected to be paid on settlement of the liability.

Other long-term employee benefits are measured as the net total of the present value of the defined benefit obligation at the end of the reporting period.

Leave

The liability for employee benefits includes provisions for annual leave and long service leave. No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees of MRT-RRT is estimated to be less than the annual entitlement for sick leave.

The leave liabilities are calculated on the basis of employees’ remuneration at the estimated salary rates that will be applied at the time the leave is taken, including MRT-RRT’s employer superannuation contribution rates to the extent that the leave is likely to be taken during service rather than paid out on termination. Leave provisions are disclosed as being settled in more than 12 months when MRT-RRT expects the leave for employees not to be used within 12 months of the end of the reporting period.

The liability for long service leave is the present value of employee entitlements based on the Australian Government shorthand method as per the Financial Reporting Rule (FRR). The estimate of the present value of the liability takes into account attrition rates and pay increases through promotion and inflation.

**Note 1: Summary of Significant Accounting Policies (Continued)**Superannuation

The majority of MRT-RRT's members and staff are members of the Commonwealth Superannuation Scheme (CSS), the Public Sector Superannuation Scheme (PSS) or the PSS accumulation plan (PSSap). A small number of staff are members of employee nominated superannuation funds, as allowed under MRT-RRT's enterprise agreement.

The CSS and PSS are defined benefit schemes for the Australian Government. The PSSap and other employee nominated superannuation funds are defined contribution schemes.

The liability for defined benefits is recognised in the financial statements of the Australian Government and is settled by the Australian Government in due course. This liability is reported by the Department of Finance's administered schedules and notes.

MRT-RRT makes employer contributions to the employees' superannuation scheme at rates determined by an actuary to be sufficient to meet the current cost to the Government. MRT-RRT accounts for the contributions as if they were contributions to defined contribution plans.

The liability for superannuation recognised as at 30 June represents outstanding contributions for the final fortnight of the year.

**1.9 Leases**

A distinction is made between finance leases and operating leases. Finance leases effectively transfer from the lessor to the lessee substantially all the risks and rewards incidental to ownership of leased assets. An operating lease is a lease that is not a finance lease. In operating leases, the lessor effectively retains substantially all such risks and benefits.

Where an asset is acquired by means of a finance lease, the asset is capitalised at either the fair value of the lease property or, if lower, the present value of minimum lease payments at the inception of the contract and a liability is recognised at the same time and for the same amount.

The discount rate used is the interest rate implicit in the lease. Leased assets are amortised over the period of the lease. Lease payments are allocated between the principal components and the interest expense.

Operating lease payments are expensed on a straight-line basis which is representative of the pattern of benefits derived from the leased assets.

Lease Incentives

Lease incentives taking the form of rent free holidays are recognised as liabilities. These liabilities are reduced by allocating lease payments between rental expense and reduction of the liability over the remaining term of the lease.

**1.10 Cash**

Cash comprises cash on hand and demand deposits. Cash is recognised at its nominal amount.

**1.11 Financial Assets**

The MRT-RRT classifies its financial assets in the following category:

Loans and Receivables

Receivables for goods and services are recognised at the nominal amounts due, less any provision for bad or doubtful debts. Collectability of debts is reviewed at balance date. Provisions are made when collectability of the debt is no longer probable.

Trade receivables and other receivables that have fixed or determinable payments that are not quoted in an active market are classified as 'loan and receivables'.

**1.12 Financial Liabilities**Other Financial Liabilities

Other financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. Other financial liabilities are subsequently measured at amortised cost using the effective interest method, with interest expense recognised on an effective yield basis.

The effective interest method is a method of calculating the amortised cost of a financial liability and of allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or, where appropriate, a shorter period.

Supplier and other payables are recognised at their nominal amounts. Liabilities are recognised to the extent that the goods or services have been received (and irrespective of having been invoiced).

**1.13 Contingent Liabilities and Contingent Assets**

Contingent liabilities and contingent assets are not recognised in the Statement of Financial Position but are reported in the relevant schedules and notes. They may arise from uncertainty as to the existence of a liability or asset or represent an asset or liability in respect of which the amount cannot be reliably measured. Contingent assets are disclosed when settlement is probable but not virtually certain and contingent liabilities are disclosed when settlement is greater than remote.

**1.14 Acquisition of Assets**

Assets are recorded at cost on acquisition except as stated below. The cost of acquisition includes the fair value of assets transferred in exchange and liabilities undertaken. Financial assets are initially measured at their fair value plus transaction costs where appropriate.

Assets acquired at no cost, or for nominal consideration, are initially recognised as assets and income at their fair value at the date of acquisition, unless acquired as a consequence of restructuring of administrative arrangements. In the latter case, assets are initially recognised as contributions by owners at the amounts at which they were recognised in the transferor's accounts immediately prior to the restructuring.

**Note 1: Summary of Significant Accounting Policies (Continued)****1.15 Property, Plant and Equipment**Asset Recognition Threshold

Purchases of property, plant and equipment are recognised initially at cost in the Statement of Financial Position, except for purchases costing less than \$2,000, which are expensed in the year of acquisition (other than where they form part of a group of similar items which are significant in total).

The initial cost of an asset includes an estimate of the cost of dismantling and removing the item and restoring the site on which it is located. This is also relevant to 'make good' provisions in property leases taken up by MRT-RRT where there exists an obligation to restore the property back to its original condition. These costs are included in the value of the MRT-RRT's leasehold improvements with a corresponding recognition of a provision for restoration obligation.

Revaluations

Fair values for each class of asset are determined as shown below:

<i>Asset Class</i>	<i>Fair value measured at</i>
Leasehold improvements	Depreciated replacement cost, adjusted for obsolescence
Infrastructure, plant & equipment	Depreciated replacement cost, adjusted for obsolescence

Following initial recognition at cost, property, plant and equipment are carried at fair value less subsequent accumulated depreciation and accumulated impairment losses. Independent valuations are conducted with sufficient frequency to ensure that the carrying amounts of assets do not differ materially from the assets' fair values as at the reporting date.

Revaluation adjustments are made on a class basis. Any revaluation increment is credited to equity under the heading of asset revaluation reserve except to the extent that it reverses a previous revaluation decrement of the same asset that was previously recognised in the surplus/deficit. Revaluation decrements for assets are recognised directly in the surplus/deficit except to the extent that they reverse a previous revaluation increment for that asset.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amount of the asset and the asset restated to the revalued amount. Depreciation is recalculated over the remaining estimated useful life of the asset.

Depreciation

Depreciable property, plant and equipment assets are written-off to their estimated residual values over their estimated useful lives to MRT-RRT using the straight-line method of depreciation. Leasehold improvements are depreciated on a straight-line basis over the lesser of the estimated useful life of the improvements or the unexpired period of the lease.

Depreciation rates (useful lives), residual values and methods are reviewed at each reporting date and necessary adjustments are recognised in the current, or current and future reporting periods, as appropriate.

Depreciation rates applying to each class of depreciable asset are based on the following useful lives:

	2015	2014
Leasehold improvements	<b>Lease term</b>	Lease term
Plant and equipment	<b>4 to 10 years</b>	4 to 10 years

Impairment

All assets were assessed for indications of impairment at 30 June 2015. Where indications of impairment exist, the asset's recoverable amount is estimated and an impairment adjustment made if the asset's recoverable amount is less than its carrying amount.

The recoverable amount of an asset is the fair market value less costs to sell and its value in use. Value in use is the present value of the future cash flows expected to be derived from the asset. Where the future economic benefit of an asset is not primarily dependent on the asset's ability to generate future cash flows, and the asset would be replaced if the MRT-RRT were deprived of the asset, its value in use is taken to be its depreciated replacement cost.

Derecognition

An item of property, plant and equipment is derecognised upon disposal or when no further future economic benefits are expected from its use or disposal.

**1.16 Intangibles**

MRT-RRT's intangibles are comprised of internally developed software and purchased software for internal use. These assets are carried at cost less accumulated amortisation.

Software and inhouse developed systems are amortised on a straight-line basis over its anticipated useful life. The useful lives of MRT-RRT's software are 3 years (2014: 3 years) and inhouse developed systems are 5 years (2014: 5 years).

All software assets were assessed for indications of impairment as at 30 June 2015.

**1.17 Taxation**

MRT-RRT is exempt from all forms of taxation except Fringe Benefits Tax (FBT) and the Goods and Services Tax (GST).

Revenues, expenses and assets are recognised net of GST except:

- where the amount of GST incurred is not recoverable from the Australian Taxation Office, and
- for receivables and payables.

**Note 1: Summary of Significant Accounting Policies (Continued)****1.18 Reporting of Administered Activities**

Administered revenues, expenses, assets, liabilities and cash flows are disclosed in the schedule of administered items and related notes.

Except where otherwise stated below, administered items are accounted for on the same basis and using the same policies as for departmental items, including the application of Australian Accounting Standards.

*Administered Revenue*

All administered revenues are revenues relating to the course of ordinary activities performed by the MRT-RRT on behalf of the Australian Government. As such, administered appropriations are not revenues of the individual entity that oversees distribution or expenditure of the funds as directed.

Revenue is generated from fees charged for MRT applications when lodged and RRT applications once the decision has been made (post-decision fee). Administered fee revenue is recognised when invoiced (RRT fees) or received (MRT fees). Collectability of debts is reviewed at end of the reporting period. Impairment allowances are made when collectability of the debt is judged to be less, rather than more, likely.

*Administered Cash Transfers to and from the Official Public Account*

Revenue collected by the entity for use by the Government rather than the entity is administered revenue. Collections are transferred to the Official Public Account (OPA) maintained by the Department of Finance. Conversely, cash is drawn from the OPA to make payments under Parliamentary appropriation on behalf of Government. These transfers to and from the OPA are adjustments to the administered cash held by the entity on behalf of the Government and reported as such in the schedule of administered cash flows and in the administered reconciliation schedule.

*Loans and Receivables*

Where loans and receivables are not subject to concessional treatment, they are carried at amortised cost using the effective interest method. Gains and losses due to impairment, derecognition and amortisation are recognised through profit or loss.

**Note 2: Events After the Reporting Period**

On 1 July 2015, the Migration Review Tribunal (MRT), Refugee Review Tribunal (RRT) and Social Security Appeals Tribunal (SSAT) were merged with the Administrative Appeals Tribunal (AAT) pursuant to the *Tribunals Amalgamation Act 2015 (Cth)*. All assets, liabilities and commitments of the MRT, RRT and SSAT were transferred to the AAT. The amalgamated AAT continues to be subject to the *Public Governance, Performance and Accountability Act 2013*.

There are no other known events occurring after the reporting period that need to be disclosed in the financial statements.

**Note 3: Expenses**

	2015 \$'000	2014 \$'000
<b>Note 3A: Employee Benefits</b>		
Wages and salaries	37,055	40,567
Superannuation:		
Defined contribution plans	2,997	3,432
Defined benefit plans	4,148	4,168
Leave and other entitlements	6,834	6,294
Separation and redundancies	1,209	-
<b>Total employee benefits</b>	<b>52,243</b>	<b>54,461</b>
<b>Note 3B: Suppliers</b>		
<b>Goods and services</b>		
Property operating expense (excluding lease payments)	1,239	1,370
Interpreting	2,247	2,056
Communications	1,060	940
Interstate facilities	1,488	1,436
Printing and stationery	278	407
Other	2,571	3,102
<b>Total goods and services</b>	<b>8,883</b>	<b>9,311</b>
<b>Goods and services are made up of:</b>		
Provision of goods - external parties	453	651
Rendering of services – related entities	2,205	2,641
Rendering of services – external parties	6,212	6,019
<b>Total goods and services</b>	<b>8,870</b>	<b>9,311</b>
<b>Other supplier expenses</b>		
<b>Operating lease rentals – external parties:</b>		
Minimum lease payments	4,542	4,470
Workers compensation expenses	304	331
<b>Total other supplier expenses</b>	<b>4,846</b>	<b>4,801</b>
<b>Total supplier expenses</b>	<b>13,729</b>	<b>14,112</b>
<b>Note 3C: Depreciation and Amortisation</b>		
<b>Depreciation:</b>		
Property, plant and equipment	495	484
Leasehold Improvements	1,731	1,862
<b>Total depreciation</b>	<b>2,226</b>	<b>2,346</b>
<b>Amortisation:</b>		
Intangibles	1,325	1,267
<b>Total amortisation</b>	<b>1,325</b>	<b>1,267</b>
<b>Total depreciation and amortisation</b>	<b>3,551</b>	<b>3,613</b>
<b>Note 3D: Finance Costs</b>		
Unwinding of discount	24	63
<b>Total Finance Costs</b>	<b>24</b>	<b>63</b>

**Note 4: Income**

	2015 \$'000	2014 \$'000
<b>OWN-SOURCE REVENUE</b>		
<b><u>Note 4A: Other Revenue</u></b>		
Resources received free of charge	73	60
Other	<u>15</u>	<u>18</u>
	<u>88</u>	<u>78</u>
<b>Total own source revenue</b>	<u>88</u>	<u>78</u>
<b>GAINS</b>		
<b><u>Note 4B: Other Gains</u></b>		
Reversal of previous asset write-down	-	6
Gains from make good	<u>1,094</u>	<u>-</u>
<b>Total other revenue</b>	<u>1,094</u>	<u>6</u>
<b><u>Note 4C: Revenue from Government Appropriations:</u></b>		
Departmental appropriation	<u>73,594</u>	<u>80,691</u>
<b>Total revenue from Government</b>	<u>73,594</u>	<u>80,691</u>

**Note 5: Financial Assets**

	2015 \$'000	2014 \$'000
<b><u>Note 5A: Cash and Cash Equivalents</u></b>		
Cash on hand or on deposit	12	84
<b>Total cash and cash equivalents</b>	<b>12</b>	<b>84</b>
<b><u>Note 5B: Trade and Other Receivables</u></b>		
<b>Appropriations receivable:</b>		
Existing programs	53,316	47,327
<b>Total appropriations receivable</b>	<b>53,316</b>	<b>47,327</b>
<b>Other receivables:</b>		
GST receivable from the Australian Taxation Office	233	206
Other	46	48
<b>Total other receivables</b>	<b>279</b>	<b>254</b>
<b>Total trade and other receivables (net)</b>	<b>53,595</b>	<b>47,581</b>
<b>Receivables are expected to be recovered in:</b>		
No more than 12 months	53,595	47,581
More than 12 months	-	-
<b>Total trade and other receivables (net)</b>	<b>53,595</b>	<b>47,581</b>
<b>Receivables are aged as follows:</b>		
Not overdue	53,581	47,577
Overdue by:		
0 to 30 days	7	-
31 to 60 days	7	-
More than 90 days	-	4
<b>Total receivables (gross)</b>	<b>53,595</b>	<b>47,581</b>



**Note 6: Non-Financial Assets**

	2015	2014
	\$'000	\$'000

**Note 6A: Land and Buildings****Leasehold improvements:**

Fair value	4,815	8,968
Accumulated depreciation	-	(2,395)
<b>Total leasehold improvements</b>	<b>4,815</b>	<b>6,573</b>
<b>Total land and buildings</b>	<b>4,815</b>	<b>6,573</b>

No indicators of impairment were found for leasehold improvements (2014: Nil).

No leasehold improvements are expected to be sold or disposed of within the next 12 months.

**Note 6B: Property, Plant and Equipment****Other property, plant and equipment:**

Fair value	1,150	2,292
Accumulated depreciation	-	(864)
<b>Total other property, plant and equipment</b>	<b>1,150</b>	<b>1,428</b>

No indicators of impairment were found for property, plant and equipment (2014: Nil).

**Revaluations of non-financial assets**

All revaluations were conducted in accordance with the revaluation policy stated at Note 1. The MRT-RRT engaged an independent qualified valuer, Australian Valuation Solutions, to undertake a full revaluation of leasehold improvements and other property, plant and equipment as at 30 June 2015.

**Note 6C: Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment (2014-15)**

	Leasehold improvements at fair value \$'000	Other property, plant & equipment at fair value \$'000	Total \$'000
<b>As at 1 July 2014</b>			
Gross book value	8,968	2,292	11,260
Accumulated depreciation and impairment	( 2,395)	(864)	(3,259)
<b>Net book value 1 July 2014</b>	<b>6,573</b>	<b>1,428</b>	<b>8,001</b>
Additions			
By purchase	-	341	341
Depreciation expense	(1,731)	(495)	(2,226)
Revaluations and impairments recognised in other comprehensive income	( 27)	(124)	(151)
Disposals			
Asset cost	-	(3)	(3)
Accumulated depreciation	-	3	3
Elimination of accumulated depreciation against cost of asset on revaluation			
Asset cost	( 4,126)	(1,356)	(5,482)
Accumulated depreciation	4,126	1,356	5,482
<b>Net book value 30 June 2015</b>	<b>4,815</b>	<b>1,150</b>	<b>5,965</b>
<b>Net book value as of 30 June 2015 is represented by:</b>			
Gross book value	4,815	1,150	5,965
Accumulated depreciation and impairment	-	-	-
	<b>4,815</b>	<b>1,150</b>	<b>5,965</b>

**Note 6: Non-Financial Assets****Note 6C (Cont'd): Reconciliation of the Opening and Closing Balances of Property, Plant and Equipment (2013-14)**

	Leasehold Improvements \$'000	Other property, plant & equipment \$'000	Total \$'000
<b>As at 1 July 2013</b>			
Gross book value	7,536	1,935	9,471
Accumulated depreciation and impairment	(2,239)	(385)	(2,624)
<b>Net book value 1 July 2013</b>	<b>5,297</b>	<b>1,550</b>	<b>6,847</b>
Additions	3,138	356	3,494
Reversal of previous asset write-down	-	6	6
Depreciation expense	(1,862)	(484)	(2,346)
<b>Net book value 30 June 2014</b>	<b>6,573</b>	<b>1,428</b>	<b>8,001</b>
<b>Net book value as of 30 June 2014 is represented by:</b>			
Gross book value	8,968	2,292	11,260
Accumulated depreciation and impairment	(2,395)	(864)	(3,259)
<b>Net book value 30 June 2014</b>	<b>6,573</b>	<b>1,428</b>	<b>8,001</b>
		<b>2015</b>	<b>2014</b>
		<b>\$'000</b>	<b>\$'000</b>

**Note 6D: Intangibles****Computer software:**

Internally developed – in use	8,943	6,900
Purchased	1,686	2,043
Accumulated amortisation	(7,716)	(6,391)
<b>Total computer software</b>	<b>2,913</b>	<b>2,552</b>
<b>Total intangibles</b>	<b>2,913</b>	<b>2,552</b>

No indicators of impairment were found for intangible assets (2014: Nil).

No intangibles are expected to be sold or disposed of within the next 12 months.

**Note 6E: Reconciliation of the Opening and Closing Balances of Intangibles (2014-15)**

	Computer software internally developed \$'000	Computer software purchased \$'000	Total \$'000
<b>As at 1 July 2014</b>			
Gross book value	6,900	2,043	8,943
Accumulated amortisation and impairment	(4,983)	(1,408)	(6,391)
<b>Net book value 1 July 2014</b>	<b>1,917</b>	<b>635</b>	<b>2,552</b>
Additions			
By purchase or internally developed	1,138	548	1,686
Amortisation	(1,073)	(252)	(1,325)
<b>Net book value 30 June 2015</b>	<b>1,982</b>	<b>931</b>	<b>2,913</b>
<b>Net book value as of 30 June 2015 is represented by:</b>			
Gross book value	8,038	2,591	10,629
Accumulated amortisation and impairment	(6,056)	(1,660)	(7,716)
<b>Net book value 30 June 2015</b>	<b>1,982</b>	<b>931</b>	<b>2,913</b>

**Note 6: Non-Financial Assets****Note 6E (Cont'd): Reconciliation of the Opening and Closing Balances of Intangibles (2013-14)**

	Computer software internally developed \$'000	Computer software purchased \$'000	Total \$'000
<b>As at 1 July 2013</b>			
Gross book value	6,062	1,633	7,695
Accumulated amortisation and impairment	(4,092)	(1,066)	(5,158)
<b>Net book value 1 July 2013</b>	<b>1,970</b>	<b>567</b>	<b>2,537</b>
Additions			
By purchase or internally developed	944	444	1,388
Prior Year Adjustment	(106)	-	(106)
Amortisation	(891)	(376)	(1,267)
<b>Net book value 30 June 2014</b>	<b>1,917</b>	<b>635</b>	<b>2,552</b>
<b>Net book value as of 30 June 2014 is represented by:</b>			
Gross book value	6,900	2,043	8,943
Accumulated amortisation and impairment	(4,983)	(1,408)	(6,391)
<b>Net book value 30 June 2014</b>	<b>1,917</b>	<b>635</b>	<b>2,552</b>
		<b>2015</b>	2014
		<b>\$'000</b>	<b>\$'000</b>
<b>Note 6F: Other Non-Financial Assets</b>			
Prepayments		<u>34</u>	<u>325</u>
<b>Total other non-financial assets</b>		<b><u>34</u></b>	<b><u>325</u></b>
<b>Total other non-financial assets - are expected to be recovered in:</b>			
No more than 12 months		<u>34</u>	<u>325</u>
<b>Total other non-financial assets</b>		<b><u>34</u></b>	<b><u>325</u></b>

No indicators of impairment were found for other non-financial assets (2014: Nil).

**Note 7: Fair Value Measurement**

The following tables provide an analysis of assets and liabilities that are measured at fair value. The different levels of the fair value hierarchy are defined below.

- Level 1: Quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at measurement date.
- Level 2: Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3: Unobservable inputs for the asset or liability.

**Note 7A: Fair Value Measurements, Valuation Techniques and Inputs Used**

	Fair value measurements at the end of the reporting period			For Levels 2 and 3 fair value measurements	
	2015 \$'000	2014 \$'000	Category (Level 1, 2 or 3)	Valuation technique(s)	Inputs used
<b>Non-financial assets<sup>1</sup></b>					
Leasehold improvements	4,815	6,573	Level 3	Depreciated Replacement Cost (DRC)	Replacement Cost New (price per square metre) Consumed economic benefit / Obsolescence of asset
Property, plant and equipment	582	1,428	Level 2	Market Approach	Adjusted market transactions
Property, plant and equipment	568	-	Level 3	Depreciated Replacement Cost (DRC)	Replacement Cost New (price per square metre) Consumed economic benefit / Obsolescence of asset
<b>Total non-financial assets</b>	<b>5,965</b>	<b>8,001</b>			
<b>Total fair value measurements of assets in the statement of financial position</b>	<b>5,965</b>	<b>8,001</b>			

1. MRT-RRT did not measure any non-financial assets at fair value on a non-recurring basis as at 30 June 2015 (2014: Nil)
2. In 2013-14 MRT applied DRC to all assets held in the PP&E Asset Class. In 2014-15 a valuer has been engaged and a market value has been identified for a portion of this class of assets.

**3. Fair value measurements - highest and best use differs from current use for non-financial assets (NFAs)**

MRT-RRT's assets are held for operational purposes and not held for the purposes of deriving a profit. The current use of all NFAs is considered their highest and best use.

**4. Recurring and non-recurring Level 3 fair value measurements - valuation processes**

MRT-RRT engaged Australian Valuation Solutions to undertake a full revaluation of all non financial assets as at 30 June 2015. MRT-RRT tests the procedures of the valuation models at least once every 12 months with a formal revaluation undertaken once every three years. If a particular asset class experiences significant and volatile changes in fair value (i.e. where indicators suggest that the value of the class has changed materially since the previous reporting period), that class is subject to specific valuation in the reporting period, where practicable, regardless of the timing of the last specific valuation.

Significant Level 3 inputs utilised by the entity are derived and evaluated as follows:

Leasehold Improvements, Property, Plant and Equipment - Consumed economic benefit / Obsolescence of asset

Assets that do not transact with enough frequency or transparency to develop objective opinions of value from observable market evidence have been measured utilising the cost (Depreciated Replacement Cost or DRC) approach. Under the DRC approach the estimated cost to replace the asset is calculated and then adjusted to take into account its consumed economic benefit / asset obsolescence (accumulated Depreciation). Consumed economic benefit / asset obsolescence has been determined based on professional judgement regarding physical, economic and external obsolescence factors relevant to the asset under consideration.

**Note 7B: Reconciliation for Recurring Level 3 Fair Value Measurements****Recurring Level 3 fair value measurements - reconciliation for assets**

	Non-Financial assets					
	Leasehold Improvements		Property, plant and equipment		Total	
	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000
<b>As at 1 July</b>	6,573	5,297	-	-	<b>6,573</b>	5,297
Total gains/(losses) recognised in net cost of services <sup>1</sup>	(1,731)	(1,862)	-	-	(1,731)	(1,862)
Purchases	-	3,138	-	-	-	3,138
Revaluations in other comprehensive income	(27)	-	-	-	-	-
Transfers into Level 3 <sup>2</sup>	-	-	568	-	568	-
Transfers out of Level 3 <sup>3</sup>	-	-	-	-	-	-
<b>Total as at 30 June</b>	<b>4,815</b>	6,573	<b>568</b>	-	<b>5,383</b>	6,573

1. These gains/(losses) are presented in the Statement of Comprehensive Income under depreciation and amortisation expense and gains.

2. There have been transfers of property, plant and equipment asset fair value measurements into level 3 during the year due to changes in the valuation technique from a market approach to DRC.

3. There have been no transfers out of level 3 during the year.

MRT-RRT's deem transfers between levels of the fair value hierarchy to have occurred at 30 June 2015 following an assessment by the independent external valuer, Australian Valuation Solutions.

**Note 8: Payables**

	2015 \$'000	2014 \$'000
<b>Note 8A: Suppliers</b>		
Trade creditors and accruals	245	1,952
<b>Total supplier payables</b>	<b>245</b>	<b>1,952</b>
<b>Supplier payables expected to be settled within 12 months:</b>		
Related entities	-	875
External parties	245	1,077
<b>Total</b>	<b>245</b>	<b>1,952</b>
Settlement was usually made within 30 days (2014: 30 days).		
<b>Note 8B: Other Payables</b>		
Salaries and wages	1,872	1,539
Superannuation	385	353
Lease incentives	2,988	3,365
Operating lease rentals	511	283
Other	5	6
<b>Total other payables</b>	<b>5,761</b>	<b>5,546</b>
<b>Total other payables are expected to be settled in:</b>		
No more than 12 months	2,866	2,502
More than 12 months	2,895	3,044
<b>Total other payables</b>	<b>5,761</b>	<b>5,546</b>

**Note 9: Interest Bearing Liabilities**

	<b>2015</b>	2014
	<b>\$'000</b>	\$'000
<b>Note 9: Leases</b>		
Finance leases	-	101
<b>Total finance leases</b>	<u>-</u>	<u>101</u>
<b>Payable:</b>		
Within one year:		
Minimum lease payments	-	101
<b>Total leases</b>	<u>-</u>	<u>101</u>

<b>Note 10: Provisions</b>		
	<b>2015</b>	2014
	<b>\$'000</b>	\$'000
<b>Note 10A: Employee Provisions</b>		
Leave	<u>9,127</u>	<u>8,846</u>
<b>Total employee provisions</b>	<b><u>9,127</u></b>	<b><u>8,846</u></b>
<b>Employee provisions are expected to be settled in:</b>		
No more than 12 months	7,396	6,851
More than 12 months	<u>1,731</u>	<u>1,995</u>
<b>Total employee provisions</b>	<b><u>9,127</u></b>	<b><u>8,846</u></b>
<b>Note 10B: Other Provisions</b>		
Provision for Restoration Obligations	<u>671</u>	<u>1,741</u>
<b>Total other provisions</b>	<b><u>671</u></b>	<b><u>1,741</u></b>
<b>Other provisions are expected to be settled in:</b>		
More than 12 months	<u>671</u>	<u>1,741</u>
<b>Total other provisions</b>	<b><u>671</u></b>	<b><u>1,741</u></b>
	<b>Provision for Restoration Obligations</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Carrying amount 1 July 2014</b>	<b>1,741</b>	<b>1,741</b>
Unwinding of discount	<b>24</b>	<b>24</b>
Amount reversed	<b>(1,094)</b>	<b>(1,094)</b>
<b>Closing balance 30 June 2015</b>	<b><u>671</u></b>	<b><u>671</u></b>

The entity currently has 1 agreement for the leasing of premises which requires the entity to restore the premises to its original condition at the conclusion of the lease. The entity has made a provision to reflect the present value of this obligation. (2014: 2 agreements).

The makegood provision for Sydney has been reversed following the signing of the new lease, which does not require the entity to restore the premises to its original condition at the conclusion of the lease.



**Note 11: Cash Flow Reconciliation**

	2015 \$'000	2014 \$'000
<b>Reconciliation of cash and cash equivalents as per statement of financial position to cash flow statement</b>		
<b>Cash and cash equivalents as per</b>		
Cash flow statement	12	84
Statement of financial position	<u>12</u>	<u>84</u>
<b>Discrepancy</b>	<u>-</u>	<u>-</u>
<b>Reconciliation of net cost of services to net cash from operating activities:</b>		
Net cost of services	(68,365)	(72,165)
Revenue from Government	73,594	80,691
Other gains	1,094	-
<b>Adjustments for non-cash items</b>		
Depreciation and amortisation	3,551	3,613
Gains from make good	(1,094)	-
<b>Movements in assets / liabilities</b>		
<b>Assets</b>		
Increase in net receivables	(6,014)	(8,400)
Decrease / (increase) in prepayments	291	(272)
<b>Liabilities</b>		
Increase / (decrease) in employee provisions	281	(597)
Decrease in supplier payables	(1,707)	(2,870)
Increase / (decrease) in other payables	215	(94)
(Decrease) / increase in other provisions	<u>(1,070)</u>	<u>63</u>
<b>Net cash from / (used by) operating activities</b>	<u>776</u>	<u>(31)</u>

## Note 12: Contingent Liabilities and Assets

### Quantifiable Contingencies

There are no quantifiable contingent liabilities or assets at 30 June 2015 (2014: Nil).

### Unquantifiable Contingencies

The MRT-RRT had no legal claims against it at 30 June 2015 (2014: Nil).

### Significant Remote Contingencies

The MRT-RRT had no significant remote contingencies as at 30 June 2015 (2014: Nil).

**Note 13: Senior Management Personnel Remuneration**

	2015	2014
	\$	\$
<b>Short-term employee benefits</b>		
Salary	1,173,611	1,205,815
Motor vehicle and other allowances	<u>9,699</u>	<u>9,423</u>
<b>Total short-term employee benefits</b>	<u><b>1,183,310</b></u>	<u><b>1,215,238</b></u>
<b>Post-employment benefits</b>		
Superannuation	<u>162,550</u>	<u>205,205</u>
<b>Total post-employment benefits</b>	<u><b>162,550</b></u>	<u><b>205,205</b></u>
<b>Other long-term employee benefits</b>		
Annual leave	27,005	92,287
Long-service leave	<u>8,690</u>	<u>29,582</u>
<b>Total other long-term employee benefits</b>	<u><b>35,695</b></u>	<u><b>121,869</b></u>
<b>Termination benefits</b>		
Voluntary redundancy payments	<u>463,166</u>	-
<b>Total termination benefits</b>	<u><b>463,166</b></u>	<u><b>-</b></u>
<b>Total senior executive remuneration expenses</b>	<u><b>1,844,721</b></u>	<u><b>1,542,312</b></u>

Note 13 is prepared on an accrual basis. The total number of senior management personnel that are included in the above table are 5 individuals. (2014: 5 individuals)

**Note 14: Remuneration of Auditors**

	<b>2015</b>	2014
	<b>\$'000</b>	\$'000

Financial statement audit services were provided free of charge to the entity by the Australian National Audit Office (ANAO).

**Fair value of the services provided:**

Financial statement audit services	<u>73</u>	<u>60</u>
<b>Total</b>	<u><b>73</b></u>	<u><b>60</b></u>

No other services were provided by the auditors of the financial statements.

**Note 15: Financial Instruments**

	2015 \$'000	2014 \$'000
<b>Note 15A: Categories of Financial Instruments</b>		
<b>Financial Assets</b>		
<b>Loans and receivables:</b>		
Cash and cash equivalents	12	84
Trade and other receivables	46	48
<b>Total loans and receivables</b>	<b>58</b>	<b>132</b>
<b>Total financial assets</b>	<b>58</b>	<b>132</b>
<b>Financial Liabilities</b>		
<b>Financial liabilities measured at amortised cost:</b>		
Finance lease	-	101
Trade creditors and accruals	245	1,952
Other payables	5,761	5,546
<b>Total financial liabilities measured at amortised cost</b>	<b>6,006</b>	<b>7,599</b>
<b>Total financial liabilities</b>	<b>6,006</b>	<b>7,599</b>

Fair value for each class of financial assets and financial liabilities is determined at market value.

**Note 15B: Net Gains or Losses on Financial Liabilities**

<b>Financial liabilities measured at amortised cost</b>		
Interest expense	24	63
<b>Net losses on financial liabilities measured at amortised cost</b>	<b>24</b>	<b>63</b>
<b>Net losses from financial liabilities</b>	<b>24</b>	<b>63</b>

**Note 15C: Credit Risk**

The MRT-RRT's maximum exposure to credit risk at reporting date in relation to each class of recognised financial assets is the carrying amount of those assets as indicated in the statement of financial position.

The MRT-RRT has no significant exposures to any concentrations of credit risk.

All figures for credit risk referred to do not take into account the value of any collateral or other security.

**Credit quality of financial instruments not past due or individually determined as impaired**

	Not past due or impaired	Not past due or impaired	Past due or impaired	Past due or impaired
	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000
Cash and cash equivalents	12	84	-	-
Trade and other receivables	32	44	-	-
<b>Total</b>	<b>44</b>	<b>128</b>	<b>-</b>	<b>-</b>

**Ageing of financial assets that were past due but not impaired for 2015**

	0 to 30 days	31 to 60 days	61 to 90 days	90+ days	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Trade and other receivables	7	7	-	-	14
<b>Total</b>	<b>7</b>	<b>7</b>	<b>-</b>	<b>-</b>	<b>14</b>

**Ageing of financial assets that were past due but not impaired for 2014**

	0 to 30 days	31 to 60 days	61 to 90 days	90+ days	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Trade and other receivables	-	-	-	4	4
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4</b>	<b>4</b>

**Note 15D: Liquidity Risk**

The MRT-RRT financial liabilities are payables, loans from government and finance leases. The exposure to liquidity risk is based on the notion that the MRT-RRT will encounter difficulty in meeting its obligations associated with financial liabilities. This is highly unlikely due to appropriation funding and mechanisms available to the MRT-RRT (e.g. Advance to the Finance Minister) and internal policies and procedures put in place to ensure there are appropriate resources to meet its financial obligations.

**Maturities for non-derivative financial liabilities 2015**

	On demand	within 1 year	between 1 to 2 years	between 2 to 5 years	> 5 years
	\$'000	\$'000	\$'000	\$'000	\$'000
Trade creditors and accruals	-	245	-	-	-
Other payables	-	2,866	2,866	1,131	(1,102)
<b>Total</b>	<b>-</b>	<b>3,111</b>	<b>2,866</b>	<b>1,131</b>	<b>(1,102)</b>

**Maturities for non-derivative financial liabilities 2014**

	On demand	within 1 year	between 1 to 2 years	between 2 to 5 years	> 5 years
	\$'000	\$'000	\$'000	\$'000	\$'000
Finance lease	-	101	-	-	-
Trade creditors and accruals	-	1,952	-	-	-
Other payables	-	2,502	2,502	1,131	(589)
<b>Total</b>	<b>-</b>	<b>4,555</b>	<b>2,502</b>	<b>1,131</b>	<b>(589)</b>

MRT-RRT has no derivative financial liabilities in both the current and prior year.

**Note 15E: Market Risk**

The MRT-RRT is not exposed to 'Market risk', 'Currency risk' or 'Other price risk'.

**Note 16: Financial Assets Reconciliation**

		2015 \$'000	2014 \$'000
<b><u>Financial assets</u></b>	<b>Notes</b>		
<b>Total financial assets as per balance sheet</b>		<b>53,607</b>	47,665
Less: non-financial instrument components:			
Appropriations receivable	5B	<b>53,316</b>	47,327
GST Receivable	5B	<b>233</b>	206
<b>Total non-financial instrument components</b>		<b><u>53,549</u></b>	<u>47,533</u>
<b>Total financial assets as per financial instruments note</b>		<b><u>58</u></b>	<u>132</u>

<b>Note 17: Administered - Expenses</b>		
	<b>2015</b>	2014
	<b>\$'000</b>	\$'000
<b>Expenses</b>		
<b>Note 17A: Write down and impairment of assets</b>		
Bad debts expense - RRT fees	<u>3,741</u>	<u>2,968</u>
<b>Total write down and impairment of assets</b>	<u><b>3,741</b></u>	<u><b>2,968</b></u>
<b>Note 17B: Other</b>		
Refund of fees	<u>6,571</u>	<u>6,365</u>
<b>Total other expenses</b>	<u><b>6,571</b></u>	<u><b>6,365</b></u>

**Note 18: Administered - Income**

	2015 \$'000	2014 \$'000
<b>REVENUE</b>		
<b>Non-Taxation Revenue</b>		
<b>Other Revenue</b>		
Other - MRT application fees	21,429	23,229
Other - RRT application fees	<u>4,448</u>	<u>4,128</u>
<b>Total other revenue</b>	<u>25,877</u>	<u>27,357</u>
<b>Total revenue</b>	<u>25,877</u>	<u>27,357</u>



<b>Note19: Administered - Financial Assets</b>		
	<b>2015</b>	2014
	<b>\$'000</b>	\$'000
<b>FINANCIAL ASSETS</b>		
<b>Note 19A: Cash and Cash Equivalents</b>		
Cash on hand or on deposit	<u>123</u>	<u>132</u>
<b>Total cash and cash equivalents</b>	<b><u>123</u></b>	<b><u>132</u></b>
<b>Note 19B: Trade and Other Receivables</b>		
<b>Other receivables:</b>		
Fees	<u>10,398</u>	<u>9,322</u>
<b>Total other receivables</b>	<b><u>10,398</u></b>	<b><u>9,322</u></b>
<b>Total trade and other receivables (gross)</b>	<b><u>10,398</u></b>	<b><u>9,322</u></b>
<b>Less: Impairment allowance account:</b>		
Other	<u>(8,486)</u>	<u>(7,112)</u>
<b>Total Impairment allowance account</b>	<b><u>(8,486)</u></b>	<b><u>(7,112)</u></b>
<b>Total trade and other receivables (net)</b>	<b><u>1,912</u></b>	<b><u>2,210</u></b>
<b>Receivables are expected to be recovered in:</b>		
No more than 12 months	<u>1,912</u>	<u>2,210</u>
<b>Total trade and other receivables</b>	<b><u>1,912</u></b>	<b><u>2,210</u></b>
<b>Receivables were aged as follows:</b>		
Not overdue	486	603
Overdue by:		
0 to 30 days	377	368
31 to 60 days	293	390
61 to 90 days	459	216
More than 90 days	<u>8,783</u>	<u>7,745</u>
<b>Total receivables (gross)</b>	<b><u>10,398</u></b>	<b><u>9,322</u></b>
<b>The impairment account is aged as follows</b>		
Overdue by:		
0 to 30 days	-	(32)
31 to 60 days	(261)	(327)
61 to 90 days	(409)	(181)
More than 90 days	<u>(7,816)</u>	<u>(6,572)</u>
<b>Total impairment allowance account</b>	<b><u>(8,486)</u></b>	<b><u>(7,112)</u></b>

<b>Note19: Administered - Financial Assets (Continued)</b>		
<b>Reconciliation of the impairment allowance account</b>		
<b>Movements in relation to 2015</b>		
	<b>Other Receivables \$'000</b>	<b>Total \$'000</b>
<b>Opening balance</b>	(7,112)	(7,112)
Amounts written off	3,741	3,741
Amounts recovered and reversed	(5,115)	(5,115)
<b>Closing balance</b>	<b>(8,486)</b>	<b>(8,486)</b>
<b>Movements in relation to 2014</b>		
	<b>Other Receivables \$'000</b>	<b>Total \$'000</b>
Opening balance	(4,517)	(4,517)
Amounts written off	2,968	2,968
Amounts recovered and reversed	(5,563)	(5,563)
Closing balance	(7,112)	(7,112)

<b>Note 20: Administered - Financial Liabilities</b>		
	<b>2015</b>	2014
	<b>\$'000</b>	\$'000
<b>Payables</b>		
Creditors - refunds	<u>524</u>	-
<b>Total payables</b>	<u>524</u>	-
<b>Payables expected to be settled</b>		
No more than 12 months	<u>524</u>	-
<b>Total payables</b>	<u>524</u>	-
<b>Payables in connection with</b>		
External parties	<u>524</u>	-
<b>Total payables</b>	<u>524</u>	-

Settlement was usually made within 30 days.

**Note 21: Administered - Cash Flow Reconciliation**

	<b>2015</b>	<b>2014</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Reconciliation of cash and cash equivalents as per administered schedule of assets and liabilities to administered cash flow statement</b>		
<b>Cash and cash equivalents as per:</b>		
Administered cash flow statement	123	132
Administered schedule of assets and liabilities	<u>123</u>	<u>132</u>
<b>Discrepancy</b>	<u>-</u>	<u>-</u>
<b>Reconciliation of net cost of services to net cash from operating activities:</b>		
Net contribution by services	15,565	18,024
<b>Changes in assets / liabilities</b>		
(Increase) / decrease in net receivables	298	(153)
Increase / (decrease) in net payables	<u>524</u>	<u>-</u>
<b>Net cash from operating activities</b>	<u>16,387</u>	<u>17,871</u>

## **Note 22: Administered - Contingent Assets and Liabilities**

### **Quantifiable contingencies**

There are no quantifiable contingencies as at 30 June 2015 (2014: Nil).

### **Unquantifiable contingencies**

There are no unquantifiable contingencies as at 30 June 2015 (2014: Nil).

### **Significant Remote Contingencies**

There are no remote contingencies as at 30 June 2015 (2014: Nil).

<b>Note 23: Administered - Financial Instruments</b>		2015	2014			
		\$'000	\$'000			
<b>Note 23A: Categories of Financial Instruments</b>						
<b>Financial Assets</b>						
<b>Loans and receivables</b>						
Cash on hand or on deposit		123	132			
<b>Total loans and receivables</b>		<b>123</b>	<b>132</b>			
<b>Total financial assets</b>		<b>123</b>	<b>132</b>			
<b>Financial Liabilities:</b>						
<b>Financial liabilities measured at amortised cost</b>						
Trade creditors - refunds		524	-			
<b>Total financial liabilities measured at amortised cost</b>		<b>524</b>	<b>-</b>			
<b>Total financial liabilities</b>		<b>524</b>	<b>-</b>			
<b>Note 23B: Credit Risk</b>						
The MRT - RRT is not exposed to credit risk at reporting date in relation to each class of recognised financial assets.						
<b>Credit quality of financial instruments not past due or individually determined as impaired</b>						
	<b>Not past due or impaired</b>	<b>Not past due or impaired</b>	<b>Past due or impaired</b>	<b>Past due or impaired</b>		
	2015	2014	2015	2014		
	\$'000	\$'000	\$'000	\$'000		
Cash on hand or on deposit	123	132	-	-		
<b>Total</b>	<b>123</b>	<b>132</b>	<b>-</b>	<b>-</b>		
<b>Note 23C: Liquidity Risk</b>						
MRT-RRT's financial liabilities were trade creditors-refunds. The exposure to liquidity risk was based on the notion that the entity would encounter difficulty in meeting its obligations associated with financial liabilities. This was highly unlikely as the entity was appropriated funding from the Australian Government and the entity manages its budgeted funds to ensure it had adequate funds to meet payments as they fell due. In addition, the entity had policies in place to ensure timely payments were made when due and had no past experience of default.						
<b>Maturities for non-derivative financial liabilities in 2015</b>						
	<b>On demand</b>	<b>within 1</b>	<b>between 1</b>	<b>between 2</b>	<b>&gt; 5</b>	<b>Total</b>
	\$'000	\$'000	to 2 years	to 5 years	years	\$'000
			\$'000	\$'000	\$'000	
Creditors - refunds	-	524	-	-	-	-
<b>Total</b>	<b>-</b>	<b>524</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Maturities for non-derivative financial liabilities in 2014</b>						
	<b>On demand</b>	<b>within 1</b>	<b>between 1</b>	<b>between 2</b>	<b>&gt; 5</b>	<b>Total</b>
	\$'000	\$'000	to 2 years	to 5 years	years	\$'000
			\$'000	\$'000	\$'000	
Creditors - refunds	-	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Note 23D: Market Risk</b>						
The MRT - RRT is not exposed to market risk.						
<b>Note 23E: Financial Assets Reconciliation</b>						
					2015	2014
					\$'000	\$'000
<b>Financial assets</b>						
<b>Total financial assets as per balance sheet</b>						
					2,035	2,342
Less: non-financial instrument components:						
Trade and other receivables - fees						
					1,912	2,210
<b>Total non-financial instrument components</b>						
					<b>1,912</b>	<b>2,210</b>
<b>Total financial assets as per financial instruments note</b>						
					<b>123</b>	<b>132</b>

## Note 24: Appropriations

Table A: Annual Appropriations ('Recoverable GST exclusive')

	2015 Appropriations			Appropriation applied in 2015 (current and prior years) \$'000	Variance \$'000
	<i>Appropriation Act</i>	<i>PGPA Act</i>	Total appropriation \$'000		
	Annual Appropriation \$'000	Section 74 \$'000			
DEPARTMENTAL					
Ordinary annual services	84,089	-	84,089	68,885	15,204
Other services					
Equity	-	-	-	-	-
<b>Total departmental</b>	<b>84,089</b>	<b>-</b>	<b>84,089</b>	<b>68,885</b>	<b>15,204</b>

## Notes:

(a) Departmental appropriations do not lapse at financial year-end. However, the responsible Minister may decide that part or all of a departmental appropriation is not required and request that the Finance Minister reduce that appropriation. The reduction in the appropriation is effected by the Finance Minister's determination and is disallowable by Parliament.

(b) An adjustment has been made to increase revenue from Government for surplus in caseload totalling \$9,032m in 2014/15. This adjustment met the recognition criteria of a formal addition in revenue (in accordance with FRR) but at law the appropriations had not been amended before the end of the reporting period.

	2014 Appropriations			Appropriation applied in 2014 (current and prior years) \$'000	Variance \$'000
	<i>Appropriation Act</i>	<i>FMA Act</i>	Total appropriation \$'000		
	Annual Appropriation \$'000	Section 32 \$'000			
DEPARTMENTAL					
Ordinary annual services	84,068	-	84,068	73,766	10,302
Other services					-
Equity	-	-	-	41	(41)
<b>Total departmental</b>	<b>84,068</b>	<b>-</b>	<b>84,068</b>	<b>73,807</b>	<b>10,261</b>

## Notes:

(a) Departmental appropriations do not lapse at financial year-end. However, the responsible Minister may decide that part or all of a departmental appropriation is not required and request that the Finance Minister reduce that appropriation. The reduction in the appropriation is effected by the Finance Minister's determination and is disallowable by Parliament.

(b) An adjustment has been made to increase revenue from Government for surplus in caseload totalling \$18,247m in 2013/14. This adjustment met the recognition criteria of a formal addition in revenue (in accordance with FMO Div 101) but at law the appropriations had not been amended before the end of the reporting period.

Table B: Departmental and Administered Capital Budgets ('Recoverable GST exclusive')

	2015 Capital Budget Appropriations		Capital Budget Appropriations applied in 2015 (current and prior years)		Variance \$'000
	<i>Appropriation Act</i>	Total Capital Budget Appropriations \$'000	Payments for non-financial assets <sup>2</sup> \$'000	Total payments \$'000	
	Annual Capital Budget \$'000				
DEPARTMENTAL					
Ordinary annual services - Departmental Capital Budget <sup>1</sup>	1,280	1,280	1,280	1,280	-

## Notes:

1. Departmental Capital Budgets are appropriated through Appropriation Acts (No.1,3,5). They form part of ordinary annual services, and are not separately identified in the Appropriation Acts. For more information on ordinary annual services appropriations, please see Table A: Annual appropriations.

2. Payments made on non-financial assets include purchases of assets, expenditure on assets which has been capitalised, costs incurred to make good an asset to its original condition, and the capital repayment component of finance leases.

	2014 Capital Budget Appropriations		Capital Budget Appropriations applied in 2014 (current and prior years)		Variance \$'000
	<i>Appropriation Act</i>	Total Capital Budget Appropriations \$'000	Payments for non-financial assets <sup>2</sup> \$'000	Total payments \$'000	
	Annual Capital Budget \$'000				
DEPARTMENTAL					
Ordinary annual services - Departmental Capital Budget <sup>1</sup>	2,367	2,367	2,259	2,259	108

## Notes:

1. Departmental Capital Budgets are appropriated through Appropriation Acts (No.1,3,5). They form part of ordinary annual services, and are not separately identified in the Appropriation Acts. For more information on ordinary annual services appropriations, please see Table A: Annual appropriations.

2. Payments made on non-financial assets include purchases of assets, expenditure on assets which has been capitalised, costs incurred to make good an asset to its original condition, and the capital repayment component of finance leases.

**Note 24: Appropriations (contd)**

**Table C: Unspent Departmental Annual Appropriations ('Recoverable GST exclusive')**

<b>Authority</b>	<b>2015 \$'000</b>	<b>2014 \$'000</b>
Appropriation Act No 1 (2012/13)	-	1,570
Appropriation Act No 1 (2013/14)	-	11,636
Appropriation Act No 3 (2013/14)	-	15,958
Appropriation Act No 1 (2014/15)	20,867	-
Appropriation Act No 3 (2014/15)	23,429	-
<b>Total</b>	<b>44,296</b>	<b>29,164</b>

**Table D: Special Appropriations ('Recoverable GST exclusive')**

<b>Authority</b>	<b>Type</b>	<b>Purpose</b>	<b>Appropriation applied</b>	
			<b>2015 \$'000</b>	<b>2014 \$'000</b>
PGPA Act S77/FMA Act S28 [Administered]	Refund	Refund of MRT application fees	6,544	6,315
PGPA Act S77/FMA Act S28 [Administered]	Refund	Refund of RRT application fees	27	50
<b>Total</b>			<b>6,571</b>	<b>6,365</b>



**Note 25: Reporting of Outcomes****Note 25A: Net Cost of Outcome Delivery**

	Outcome 1		Total	
	2015	2014	2015	2014
	\$'000	\$'000	\$'000	\$'000
<b>Departmental</b>				
Expenses	69,547	72,249	69,547	72,249
Own source income	88	78	88	78
Other gains	1,094	6	1,094	6
<b>Administered</b>				
Expenses	10,312	9,333	10,312	9,333
Income	25,877	27,357	25,877	27,357
<b>Net contribution of outcome delivery</b>	<b>52,800</b>	<b>54,141</b>	<b>52,800</b>	<b>54,141</b>

**Note 26: Net Cash Appropriation Arrangements**

	2015	2014
	<u>\$'000</u>	<u>\$'000</u>
<b>Total comprehensive income less depreciation/amortisation expenses previously funded through revenue appropriations<sup>1</sup></b>	<b><u>8,629</u></b>	<b><u>12,139</u></b>
Plus: depreciation/amortisation expenses previously funded through revenue appropriation	<u>(3,551)</u>	<u>(3,613)</u>
<b>Total comprehensive income - as per the Statement of Comprehensive Income</b>	<b><u>5,078</u></b>	<b><u>8,526</u></b>

1. From 2010-11, the Government introduced net cash appropriation arrangements, where revenue appropriations for depreciation/amortisation expense ceased. Entities now receive a separate capital budget provided through equity appropriations. Capital budgets are to be appropriated in the period when cash payment for capital expenditure is required.

**Note 27: Budgetary Reports and Explanations of Major Variances**

The following tables provide a comparison between the original budget as presented in the 2014-15 Portfolio Budget Statements (PBS) and the 2014-15 final financial outcome in the 2014-15 financial statements as presented in accordance with Australian Accounting Standards for the MRT-RRT. The Budget is not audited, and does not reflect additional budget estimates provided in the 2014–15 Portfolio Additional Estimates Statements (PAES) or the revised budget provided as part of the 2015–16 Portfolio Budget Statements (PBS). However, major changes in budget have been explained as part of the variance analysis where relevant.

**Note 27A: Departmental Budgetary Reports**
**Statement of Comprehensive Income**  
*for the period ended 30 June 2015*

	Actual	Budget estimate	
		Original <sup>1</sup>	Variance <sup>2</sup>
	2014-15	2014-15	2014-15
	\$'000	\$'000	\$'000
<b>NET COST OF SERVICES</b>			
<b>Expenses</b>			
Employee benefits	52,243	50,753	1,490
Suppliers	13,729	8,683	5,046
Depreciation and amortisation	3,551	1,231	2,320
Finance costs	24	-	24
<b>Total expenses</b>	<b>69,547</b>	<b>60,667</b>	<b>8,880</b>
<b>Own-Source Income</b>			
<b>Own-source revenue</b>			
Other revenue	88	56	32
<b>Total own-source revenue</b>	<b>88</b>	<b>56</b>	<b>32</b>
<b>Gains</b>			
Other gains	1,094	-	1,094
<b>Total gains</b>	<b>1,094</b>	<b>-</b>	<b>1,094</b>
<b>Total own-source income</b>	<b>1,182</b>	<b>56</b>	<b>1,126</b>
<b>Net contribution by services</b>	<b>68,365</b>	<b>60,611</b>	<b>7,754</b>
Revenue from Government	73,594	59,380	14,214
<b>Surplus/(Deficit) attributable to the Australian Government</b>	<b>5,229</b>	<b>(1,231)</b>	<b>6,460</b>
<b>OTHER COMPREHENSIVE INCOME</b>			
<b>Items not subject to subsequent reclassification to net cost of services</b>			
Changes in asset revaluation surplus	(151)	-	(151)
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>5,078</b>	<b>(1,231)</b>	<b>6,309</b>

1. The original budgeted financial statement that was first presented to parliament in respect of the reporting period from the 2014-15 Portfolio Budget Statements (PBS).

2. Between the actual and original budgeted amounts for 2015. Explanations of major variances are provided further below in note 27B.

**Note 27: Budgetary Reports and Explanations of Major Variances (Continued)****Statement of Financial Position**  
*for the period ended 30 June 2015*

	Actual	Budget estimate	
	2014-15 \$'000	Original <sup>1</sup> 2014-15 \$'000	Variance <sup>2</sup> 2014-15 \$'000
<b>ASSETS</b>			
<b>Financial assets</b>			
Cash and cash equivalents	12	252	(240)
Trade and other receivables	53,595	39,088	14,507
<b>Total financial assets</b>	<b>53,607</b>	<b>39,340</b>	<b>14,267</b>
<b>Non-financial assets</b>			
Land and buildings	4,815	5,142	(327)
Property, plant and equipment	1,150	2,950	(1,800)
Intangibles	2,913	2,085	828
Other non-financial assets	34	53	(19)
<b>Total non-financial assets</b>	<b>8,912</b>	<b>10,230</b>	<b>(1,318)</b>
<b>Total assets</b>	<b>62,519</b>	<b>49,570</b>	<b>12,949</b>
<b>LIABILITIES</b>			
<b>Payables</b>			
Suppliers	245	2,346	(2,101)
Other payables	5,761	3,742	2,019
<b>Total payables</b>	<b>6,006</b>	<b>6,088</b>	<b>(82)</b>
<b>Provisions</b>			
Employee provisions	9,127	11,335	(2,208)
Other provisions	671	1,703	(1,032)
<b>Total provisions</b>	<b>9,798</b>	<b>13,038</b>	<b>(3,240)</b>
<b>Total liabilities</b>	<b>15,804</b>	<b>19,126</b>	<b>(3,322)</b>
<b>Net assets</b>	<b>46,715</b>	<b>30,444</b>	<b>16,271</b>
<b>EQUITY</b>			
<b>Non-controlling interest</b>			
Contributed equity	23,221	26,463	(3,242)
Reserves	233	384	(151)
Retained surplus	23,261	3,597	19,664
<b>Total equity</b>	<b>46,715</b>	<b>30,444</b>	<b>16,271</b>

1. The original budgeted financial statement that was first presented to parliament in respect of the reporting period from the 2014-15 Portfolio Budget Statements (PBS).

2. Between the actual and original budgeted amounts for 2015. Explanations of major variances are provided further below in note 27B.

**Note 27: Budgetary Reports and Explanations of Major Variances (Continued)**

**Statement of Changes in Equity  
for the period ended 30 June 2015**

	Retained earnings		Asset revaluation surplus		Contributed equity/capital		Total equity	
	Actual \$'000	Budget Estimate Original <sup>1</sup>	Actual \$'000	Budget Estimate Original <sup>1</sup>	Actual \$'000	Budget Estimate Original <sup>1</sup>	Actual \$'000	Budget Estimate Original <sup>1</sup>
Opening balance	18,032	4,828	13,204	384	21,941	25,183	40,357	30,395
Comprehensive income								
Surplus (Deficit) for the period	5,229	(1,231)	6,460	-	-	-	5,229	(1,231)
Other comprehensive income / (loss)	-	-	-	(151)	-	-	(151)	-
<b>Total comprehensive income / (loss)</b>	<b>5,229</b>	<b>(1,231)</b>	<b>6,460</b>	<b>(151)</b>	<b>-</b>	<b>-</b>	<b>5,078</b>	<b>(1,231)</b>
Transactions with owners								
Contributions by owners	-	-	-	-	1,280	1,280	1,280	1,280
Dispositional capital budget	-	-	-	-	1,280	1,280	1,280	1,280
Subtotal Transactions with owners	-	-	-	-	2,560	2,560	2,560	2,560
<b>Closing balance as at 30 June</b>	<b>23,261</b>	<b>3,597</b>	<b>19,664</b>	<b>233</b>	<b>23,221</b>	<b>26,463</b>	<b>46,715</b>	<b>30,444</b>

1. The original budgeted financial statement that was first presented to parliament in respect of the reporting period from the 2014/15 Portfolio Budget Statements (PBS).

2. Between the actual and original budgeted amounts for 2015. Explanations of major variances are provided further below in note 27B.

**Note 27: Budgetary Reports and Explanations of Major Variances (Continued)**

**Cash Flow Statement**

for the period ended 30 June 2014-15

	Actual	Budget estimate	
	2014-15 \$'000	Original <sup>1</sup> 2014-15 \$'000	Variance <sup>2</sup> 2014-15 \$'000
<b>OPERATING ACTIVITIES</b>			
<b>Cash received</b>			
Appropriations	67,605	59,480	8,125
Net GST received	1,459	-	1,459
<b>Total cash received</b>	<b>69,064</b>	<b>59,480</b>	<b>9,584</b>
<b>Cash used</b>			
Employees	51,593	50,753	840
Suppliers	16,695	8,617	8,078
<b>Total cash used</b>	<b>68,288</b>	<b>59,370</b>	<b>8,918</b>
<b>Net cash from operating activities</b>	<b>776</b>	<b>110</b>	<b>666</b>
<b>INVESTING ACTIVITIES</b>			
<b>Cash used</b>			
Purchase of property, plant and equipment	341	1,271	(930)
Purchase of internally developed software	1,686	-	1,686
<b>Total cash used</b>	<b>2,027</b>	<b>1,271</b>	<b>756</b>
<b>Net cash used by investing activities</b>	<b>(2,027)</b>	<b>(1,271)</b>	<b>(756)</b>
<b>FINANCING ACTIVITIES</b>			
<b>Cash received</b>			
Contributed equity	1,280	1,280	-
<b>Total cash received</b>	<b>1,280</b>	<b>1,280</b>	<b>-</b>
<b>Cash used</b>			
Repayment of borrowings	101	76	25
<b>Total cash used</b>	<b>101</b>	<b>76</b>	<b>25</b>
<b>Net cash from financing activities</b>	<b>1,179</b>	<b>1,204</b>	<b>(25)</b>
<b>Net (decrease) / increase in cash held</b>	<b>(72)</b>	<b>43</b>	<b>(115)</b>
Cash and cash equivalents at the beginning of the reporting period	84	229	(145)
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>12</b>	<b>272</b>	<b>(260)</b>

1. The original budgeted financial statement that was first presented to parliament in respect of the reporting period from the 2014-15 Portfolio Budget Statements (PBS).

2. Between the actual and original budgeted amounts for 2015. Explanations of major variances are provided further below in note 27B.

**Note 27B: Departmental Major Budget Variances for 2015**

The MRT-RRT was funded on a demand driven funding model, which provided upfront (fixed) funding for a base number of cases, and a marginal cost funding for additional caseload finalised during the year. The base number of cases was 18,000 and the marginal cost funding applies at an incremental rate for variances up to 2,000 cases above or below the base number of cases. A higher marginal cost funding rate applied to variances exceeding 2,000 cases above or below the base number of cases, taking into account adjustment to select fixed cost elements required to operate at above or below the variance of 2,000 to the base number of cases. The MRT-RRT finalised 21,567 cases, 3,567 above the base number of cases, in 2014-15. Additional funding is appropriated to the MRT-RRT at the following year Portfolio Additional Estimates (PAES). Due to the merger of the MRT-RRT and Social Security Appeals Tribunal (SSAT) with the Administrative Appeals Tribunal (AAT) on 1 July 2015, additional funding relating to 2014-15 will be appropriated to the AAT under Bill 3 at the 2016 Portfolio Additional Estimates (PAES).

Variances are considered to be ‘major’ based on the following criteria:

- the variance between the budget and actual is greater than 10%; and
- an item below this threshold but is considered important for the understanding or is relevant to an assessment of the discharge of accountability and analysis of the performance of the tribunal.

Explanations of major variances	Affected line items (and statement)
The costs incurred to hear and decide the additional cases added to supplier costs in 2014-15. The budget also did not take into account price increases and increased accommodation costs as a result of changes to accommodation project timelines as a result of amalgamation.	Suppliers/ Total expenses/Total comprehensive income/(loss) attributable to the Australian Government / Retained surplus (Comprehensive Income, Financial Position, Cashflow and Changes in equity)
The MRT-RRT's depreciation and amortisation expense was budgeted based on a capital budget of \$1.3m as per Departmental Capital Budget (DCB) Bill 1. The MRT-RRT has an actual depreciation and amortisation expense of about \$3.5-\$3.6m each year.	Depreciation and amortisation/ Total expenses/Total comprehensive income/(loss) attributable to the Australian Government / Retained surplus (Comprehensive Income, Financial Position, Cashflow and Changes in equity)
The MRT-RRT exercised its option to extend its Sydney accommodation leading up to the amalgamation, which acquits the MRT-RRT of the obligation to make-good this property. The costs associated with make-good had been accounted for in previous years. The reversal of provision has resulted in a gain. This information was not available at the time of developing the budget.	Total gains/ Total comprehensive income/(loss) attributable to the Australian Government / Retained surplus /Total comprehensive income (Comprehensive Income, Financial Position, Cashflow and Changes in equity)
Total receivables are difficult to budget for due to final decision numbers not being known at the time of budget. This adjustment affects the amount of appropriation receivable the tribunal recognises at year end.	Trade and other receivables / Total financial assets / Net assets (Financial Position) / Total cash received (Cashflow Statement)
The MRT-RRT's capital budget is \$1.3m as per Departmental Capital Budget (DCB) Bill 1. The MRT-RRT's internal capital budget reflects planned accommodation and ICT projects and related expenditure, and is reflected in a higher budget. During the year, independent valuers Australian Valuation Solutions (AVS) revalued the MRT-RRT's tangible non-financial asset portfolio including plant and equipment and leasehold improvements. During the revaluation process, impairments were identified that were not estimated in the budget.	Property, plant and equipment / Intangibles / Total financial assets / Total assets / Net assets (Financial Position)
Total payables are difficult to budget for and the actual total payables item relates to suppliers the Commonwealth has received goods and services from during the year that is outstanding as at the end of the financial year. The MRT-RRT meets all payments within the required Commonwealth payment terms, or sooner as appropriate. Other payables include salaries, wages and superannuation accruals reclassified from other provisions to reflect prima statement guidelines.	Total payables / Net assets (Financial Position)/ Total cash used operating activities (Cashflow Statement)
Employee provisions were budgeted higher in line with a higher FTE staffing profile. This staff profile did not eventuate due to restrictions in public service recruitment. FTE for 2015 was 360 (2014 - 418). Staff turnover during the year also reflected in lower a provision for the year, as leave has been paid out as part of redundancy payments. Redundancy payments increased employee expenses as they were not known at the time of submitting the budget.	Total provisions / Total payables / Net assets (Financial Position) Employee Benefits/Total expenses/Total comprehensive income/(loss) attributable to the Australian Government Retained surplus (Comprehensive Income, Financial Position, Cashflow and Changes in equity)
The MRT-RRT finalised 24,734 cases in 2013-14, for which additional funding of \$18.2m was received at PAES 2015.	Retained surplus/Retained earnings (Financial Position)

<p>During the year, the MRT-RRT implemented an on line application lodgement system TRON (Tribunal On line). The tribunal also moved to a new payroll system, and developed various electronic systems relating to amalgamation. Significant upgrades were also carried out to CaseMate, the tribunal's case management system. These were only at pre planning stage during the preparation of the budget.</p>	<p>Purchase of internally developed software (Cashflow)</p>
<p>The 2014-15 budget surplus attributable to Government and net changes in appropriation funding were based on the demand driven funding model and delivering 18,000 decisions where as actual cases decided and costs associated with this activity exceeded the budget baseline.</p>	<p>Retained Earnings and Contributed Equity (Changes in equity)</p>



**Note 27C: Administered Budgetary Reports****Administered Schedule of Comprehensive Income**  
*for the period ended 30 June 2015*

	Actual	Budget estimate	Variance <sup>2</sup>
		Original <sup>1</sup>	
	2014-15	2014-15	
	\$'000	\$'000	2014-15
			\$'000
<b>NET COST OF SERVICES</b>			
<b>Expenses</b>			
Write down and impairment from Bad Debts RRT Fees	3,741	2,600	1,141
Other expenses - Refund of fees	6,571	5,700	871
<b>Total expenses</b>	<b>10,312</b>	<b>8,300</b>	<b>2,012</b>
<b>Non-taxation revenue</b>			
Fees	25,877	26,431	(554)
<b>Total non-taxation revenue</b>	<b>25,877</b>	<b>26,431</b>	<b>(554)</b>
<b>Net contribution by services</b>	<b>15,565</b>	<b>18,131</b>	<b>(2,566)</b>
<b>Surplus</b>	<b>15,565</b>	<b>18,131</b>	<b>(2,566)</b>
<b>Other comprehensive income</b>	-	-	-
<b>Total comprehensive income</b>	<b>15,565</b>	<b>18,131</b>	<b>(2,566)</b>

**Administered Schedule of Assets and Liabilities**  
*as at 30 June 2015*

	Actual	Budget estimate	Variance <sup>2</sup>
		Original <sup>1</sup>	
	2014-15	2014-15	
	\$'000	\$'000	2014-15
			\$'000
<b>ASSETS</b>			
<b>Financial assets</b>			
Cash at bank	123	123	-
Trade and other receivables - Fees	1,912	2,058	(146)
<b>Total financial assets</b>	<b>2,035</b>	<b>2,181</b>	<b>(146)</b>
<b>Total assets administered on behalf of Government</b>	<b>2,035</b>	<b>2,181</b>	<b>(146)</b>
<b>LIABILITIES</b>			
Payables	524	-	524
<b>Total payables</b>	<b>524</b>	<b>-</b>	<b>524</b>
<b>Total liabilities administered on behalf of Government</b>	<b>524</b>	<b>-</b>	<b>524</b>
<b>Net assets</b>	<b>1,511</b>	<b>2,181</b>	<b>(670)</b>

1. The original budgeted financial statement that was first presented to parliament in respect of the reporting period from the 2014-15 Portfolio Budget Statements (PBS).

2. Between the actual and original budgeted amounts for 2015. Explanations of major variances are provided further below in note 27D.

**Note 27D: Administered Major Budget Variances for 2015**

Explanations of major variances	Affected line items (and statement)
The MRT-RRT's debt management process is carried out by the Department of Immigration and Border Protection (DIBP). Given the low rates of RRT application fee debt recovery over the last few years, DIBP recommended revising the bad debt write off percentage relating to previous years.	Total expenses/ Total comprehensive income /Trade and other receivables (Comprehensive income / Statement of Financial Position)
During the year, the MRT-RRT changed the application fee refund process, which resulted in the more efficient and timely processing of refunds to applicants. The effect of this change was unknown at the time of budget.	Total payables / Total liabilities administered on behalf of Government (Schedule of Assets and Liabilities)

MIGRATION  
REVIEW  
TRIBUNAL

REFUGEE  
REVIEW  
TRIBUNAL

## APPENDICES

## APPENDIX A – MEMBERSHIP

Members were appointed under the Migration Act by the Governor-General for fixed terms on either a full-time or part-time basis. The Remuneration Tribunal determined the remuneration arrangements for members.

A list of members and their appointment periods as at 30 June 2015 is set out in Table 17. The first appointment date reflects the date from which the member had continuing appointments to the MRT, the RRT, or both tribunals. Other than for the Principal Member, those members who had appointments continuing beyond 1 July 2015 became members of the AAT under transitional arrangements.

TABLE 17 – MEMBERSHIP AS AT 30 JUNE 2015

Member	Office	Appointed	Expiry Date	Gender	Location
Ms Kay RANSOME	Principal Member	6-Aug-12	5-Aug-17	F	Sydney
Dr Irene O'CONNELL	Deputy Principal Member	30-Jun-15	29-Jun-20	F	Sydney
Mr John BILLINGS	Senior Member	1-Jul-11	30-Jun-16	M	Melbourne
Mr John CIPOLLA	Senior Member	1-Dec-00	30-Jun-16	M	Sydney
Mr George HADDAD	Senior Member	1-Jul-06	30-Jun-17	M	Melbourne
Ms Miriam HOLMES	Senior Member	1-Jul-12	30-Jun-17	F	Melbourne
Ms Louise NICHOLLS	Senior Member	31-Oct-01	30-Jun-17	F	Sydney
Ms Kira RAIF	Senior Member	1-Jul-06	30-Jun-16	F	Sydney
Ms Sue RAYMOND	Senior Member	1-Jul-12	30-Jun-17	F	Adelaide
Mr Shahyar ROUSHAN	Senior Member	1-Oct-01	30-Jun-16	M	Sydney
Mr Giles David SHORT	Senior Member	28-Jul-97	30-Jun-17	M	Sydney
Mr Don SMYTH	Senior Member	14-Jul-03	30-Jun-16	M	Brisbane
Ms Antoinette YOUNES	Senior Member	1-Jul-14	30-Jun-17	F	Sydney
Ms Glynis BARTLEY	Full Time Member	1-Jul-14	30-Jun-17	F	Sydney
Ms Danica BULJAN	Full Time Member	1-Oct-01	30-Jun-15	F	Melbourne
Mr Tony CARAVELLA	Full Time Member	1-Jul-09	30-Jun-17	M	Perth
Ms Suzanne CARLTON	Full Time Member	1-Jul-12	30-Jun-17	F	Adelaide
Mr Christian CARNEY	Full Time Member	1-Jul-12	30-Jun-17	M	Sydney
Ms Ruth CHEETHAM	Full Time Member	1-Jul-11	30-Jun-16	F	Sydney
Ms Helena CLARINGBOLD	Full Time Member	1-Jul-14	30-Jun-17	F	Sydney
Ms Denise CONNOLLY	Full Time Member	1-Jul-10	29-Jun-20	F	Sydney
Mr Michael COOKE	Full Time Member	1-Jul-14	29-Jun-20	M	Sydney
Ms Mary-Ann COOPER	Full Time Member	1-Jul-12	30-Jun-17	F	Melbourne
Mr David CORRIGAN	Full Time Member	1-Jul-12	30-Jun-17	M	Melbourne
Mr Glen CRANWELL	Full Time Member	1-Jul-09	30-Jun-17	M	Brisbane

Member	Office	Appointed	Expiry Date	Gender	Location
Mr Brendan DARCY	Full Time Member	30-Jun-15	29-Jun-20	M	Melbourne
Mr Richard DEREWLANY	Full Time Member	1-Oct-01	30-Jun-15	M	Sydney
Ms Dione DIMITRIADIS	Full Time Member	14-Jul-03	30-Jun-17	F	Sydney
Mr Antonio DRONJIC	Full Time Member	1-Jul-11	30-Jun-16	M	Melbourne
Mr Alan DURİ	Full Time Member	1-Jul-11	30-Jun-16	M	Sydney
Ms Suseela DURVASULA	Full Time Member	1-Oct-01	30-Jun-15	F	Sydney
Mr Tigilagi ETEUATI	Full Time Member	30-Jun-15	29-Jun-20	M	Brisbane
Mr Patrick FRANCIS	Full Time Member	1-Jul-10	30-Jun-15	M	Melbourne
Ms Rosa GAGLIARDI	Full Time Member	1-Jul-14	30-Jun-17	F	Melbourne
Mr Filip GELEV	Full Time Member	1-Jul-12	30-Jun-17	M	Melbourne
Ms Amanda GOODIER	Full Time Member	1-Jul-12	30-Jun-17	F	Perth
Ms Michelle GRAU	Full Time Member	1-Jul-14	30-Jun-17	F	Brisbane
Mr Bruce HENRY	Full Time Member	1-Jul-12	30-Jun-17	M	Brisbane
Ms Geraldine HOEBEN	Full Time Member	30-Jun-15	29-Jun-20	F	Sydney
Ms Diane HUBBLE	Full Time Member	1-Jul-06	30-Jun-17	F	Melbourne
Mr Simon JEANS	Full Time Member	1-Jul-10	30-Jun-15	M	Sydney
Mr Christopher KEHER	Full Time Member	1-Jul-12	30-Jun-17	M	Sydney
Mr Donald LUCAS	Full Time Member	1-Jul-11	30-Jun-16	M	Melbourne
Mr David MCCULLOCH	Full Time Member	1-Jul-14	30-Jun-17	M	Sydney
Mr Nicholas MCGOWAN	Full Time Member	1-Jul-14	30-Jun-17	M	Sydney
Ms Alison MERCER	Full Time Member	1-Jul-11	30-Jun-16	F	Melbourne
Mr Adam MOORE	Full Time Member	1-Jul-10	30-Jun-15	M	Melbourne
Ms Sydelle MULING	Full Time Member	14-Jul-03	30-Jun-17	F	Melbourne
Ms Alison MURPHY	Full Time Member	1-Jul-10	30-Jun-15	F	Melbourne
Mr Steven NORMAN	Full Time Member	1-Jul-14	30-Jun-17	M	Sydney
Ms Amanda PAXTON	Full Time Member	30-Jun-15	29-Jun-20	F	Melbourne
Mr Charles POWLES	Full Time Member	1-Jul-10	30-Jun-15	M	Melbourne
Mr Andrew ROZDILSKY	Full Time Member	1-Jul-10	30-Jun-15	M	Sydney
Mr Hugh SANDERSON	Full Time Member	1-Jul-11	30-Jun-16	M	Sydney
Ms Wan SHUM	Full Time Member	1-Jul-11	30-Jun-16	F	Sydney
Ms Frances SIMMONS	Full Time Member	1-Jul-12	30-Jun-17	F	Sydney
Mr Christopher SMOLICZ	Full Time Member	1-Jul-11	30-Jun-16	M	Adelaide
Ms Alexandra STRANG	Full Time Member	30-Jun-15	29-Jun-20	F	Brisbane
Mr Fraser SYME	Full Time Member	1-Jul-11	30-Jun-16	M	Brisbane
Ms Linda SYMONS	Full Time Member	1-Jul-06	30-Jun-17	F	Sydney
Mr Christopher THWAITES	Full Time Member	1-Jul-12	30-Jun-17	M	Sydney
Ms Kate TIMBS	Full Time Member	30-Jun-15	29-Jun-20	F	Sydney
Ms Gina TOWNEY	Full Time Member	1-Jul-12	30-Jun-17	F	Sydney
Mr Stuart WEBB	Full Time Member	1-Jul-12	30-Jun-17	M	Melbourne

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Member	Office	Appointed	Expiry Date	Gender	Location
Mr Robert WILSON	Full Time Member	1-Jul-02	29-Jun-20	M	Sydney
Mr Paul WINDSOR	Full Time Member	30-Jun-15	29-Jun-20	M	Melbourne
Ms Magdalena WYSOCKA	Full Time Member	1-Jul-12	30-Jun-17	F	Melbourne
Mr Sean BAKER	Part Time Member	1-Jul-11	30-Jun-16	M	Melbourne
Ms Wendy BANFIELD	Part Time Member	1-Jul-14	30-Jun-17	F	Sydney
Mr David BARKER	Part Time Member	30-Jun-15	29-Jun-20	M	Sydney
Ms Jane BISHOP	Part Time Member	1-Jul-12	30-Jun-17	F	Brisbane
Mr John BLOUNT	Part Time Member	1-Jul-12	30-Jun-15	M	Sydney
Ms Wendy BODDISON	Part Time Member	28-Jul-97	30-Jun-15	F	Melbourne
Ms Chantal BOSTOCK	Part Time Member	1-Jul-12	30-Jun-17	F	Sydney
Ms Margret BOURKE	Part Time Member	1-Jul-11	30-Jun-16	F	Melbourne
Ms Melissa BRAY	Part Time Member	1-Jul-10	30-Jun-15	F	Melbourne
Ms Nicole BURNS	Part Time Member	1-Jul-07	29-Jun-20	F	Melbourne
Ms Mary CAMERON	Part Time Member	1-Jul-06	30-Jun-17	F	Melbourne
Ms Catherine CARNEY-ORSBORN	Part Time Member	1-Jul-06	30-Jun-17	F	Sydney
Ms Rieteke CHENOWETH	Part Time Member	1-Jul-12	30-Jun-17	F	Sydney
Ms Jennifer CIANTAR	Part Time Member	14-Jul-03	30-Jun-17	F	Sydney
Ms Christine CODY	Part Time Member	1-Jul-10	29-Jun-20	F	Sydney
Mr Timothy CONNELLAN	Part Time Member	1-Jul-07	29-Jun-20	M	Melbourne
Ms Gabrielle CULLEN	Part Time Member	1-Jul-06	30-Jun-17	F	Sydney
Ms Megan DEANE	Part Time Member	23-Mar-00	30-Jun-15	F	Sydney
Mr Edwin DELOFSKI	Part Time Member	1-Oct-01	30-Jun-15	M	Sydney
Mr David DOBELL	Part Time Member	1-Jul-06	30-Jun-17	M	Sydney
Mr Jonathon DUGNAN	Part Time Member	8-Jan-01	30-Jun-15	M	Sydney
Ms Jennifer ELLIS	Part Time Member	15-Jun-99	30-Jun-15	F	Melbourne
Ms Nicola FINDSON	Part Time Member	30-Jun-15	29-Jun-20	F	Perth
Ms Tania FLOOD	Part Time Member	30-Jun-15	29-Jun-20	F	Sydney
Mr Roger FORDHAM	Part Time Member	1-Jul-12	30-Jun-15	M	Perth
Mr Ian GARNHAM	Part Time Member	30-Jun-15	29-Jun-20	M	Melbourne
Mr Stavros GEORGIADIS	Part Time Member	1-Jul-11	30-Jun-16	M	Adelaide
Mr John GODFREY	Part Time Member	1-Jul-12	30-Jun-15	M	Sydney
Mr Christopher HARDY	Part Time Member	1-Jul-14	30-Jun-17	M	Sydney
Ms Kerry-Anne HARTMAN	Part Time Member	1-Jul-14	30-Jun-17	F	Sydney
Ms Rea HEARN MACKINNON	Part Time Member	1-Jul-12	30-Jun-17	F	Melbourne
Mr Brook HELY	Part Time Member	1-Jul-09	30-Jun-17	M	Melbourne
Mr Adrian HO	Part Time Member	1-Jul-12	30-Jun-17	M	Melbourne
Ms Linda HOLUB	Part Time Member	30-Jun-15	29-Jun-20	F	Sydney
Ms Rachel HOMAN	Part Time Member	1-Jul-12	29-Jun-20	F	Sydney
Ms Lesley HUNT	Part Time Member	1-Jul-11	30-Jun-16	F	Brisbane

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Member	Office	Appointed	Expiry Date	Gender	Location
Ms Sally HUNT	Part Time Member	1-Jul-10	30-Jun-15	F	Sydney
Ms Penelope HUNTER	Part Time Member	30-Jun-15	29-Jun-20	F	Sydney
Ms Rowena IRISH	Part Time Member	1-Jul-10	30-Jun-15	F	Sydney
Ms Naida ISENBERG	Part Time Member	1-Jul-11	30-Jun-16	F	Sydney
Mr Andrew JACOVIDES	Part Time Member	19-Sep-93	30-Jun-15	M	Sydney
Mr James JOLLIFFE	Part Time Member	1-Jul-14	30-Jun-17	M	Sydney
Ms Deborah JORDAN	Part Time Member	1-Jul-07	30-Jun-15	F	Melbourne
Ms Suhad KAMAND	Part Time Member	1-Jul-09	30-Jun-17	F	Sydney
Ms Christine KANNIS	Part Time Member	30-Jun-15	29-Jun-20	F	Adelaide
Ms Josephine KELLY	Part Time Member	1-Jul-11	30-Jun-16	F	Sydney
Mr Marten KENNEDY	Part Time Member	1-Jul-11	30-Jun-16	M	Adelaide
Mr Anthony KROHN	Part Time Member	1-Jul-10	30-Jun-15	M	Melbourne
Ms Suzanne LEAL	Part Time Member	1-Oct-01	30-Jun-15	F	Sydney
Mr Gary LEDSON	Part Time Member	1-Jul-07	30-Jun-15	M	Melbourne
Ms Lisa-Maree LO PICCOLO	Part Time Member	1-Jul-14	30-Jun-17	F	Melbourne
Ms Hilary LOVIBOND	Part Time Member	1-Jul-12	30-Jun-17	F	Melbourne
Mr Bruce MACCARTHY	Part Time Member	1-Jul-09	30-Jun-17	M	Sydney
Ms Kate MALYON	Part Time Member	1-Jul-14	30-Jun-17	F	Sydney
Ms Rosemary MATHLIN	Part Time Member	1-Jul-93	30-Jun-15	F	Sydney
Ms Melissa MCADAM	Part Time Member	1-Jul-12	30-Jun-17	F	Sydney
Ms Hannah MCGLADE	Part Time Member	1-Jul-12	30-Jun-17	F	Perth
Ms Philippa MCINTOSH	Part Time Member	5-Sep-93	30-Jun-15	F	Sydney
Mr Raymond MCNICOL	Part Time Member	1-Jul-12	30-Jun-15	M	Sydney
Ms Fiona MEAGHER	Part Time Member	30-Jun-15	29-Jun-20	F	Brisbane
Ms Belinda MERICOURT	Part Time Member	1-Jul-12	30-Jun-17	F	Sydney
Ms Kathryn MILLAR	Part Time Member	1-Jul-12	30-Jun-17	F	Adelaide
Mr Paul MILLAR	Part Time Member	1-Jul-10	29-Jun-20	M	Sydney
Ms Lilly MOJSIN	Part Time Member	1-Jul-14	30-Jun-17	F	Sydney
Ms Deborah MORGAN	Part Time Member	1-Jul-14	30-Jun-17	F	Adelaide
Ms Vanessa MOSS	Part Time Member	1-Jul-10	30-Jun-15	F	Perth
Ms Marianna MOUSTAFINE	Part Time Member	1-Jul-09	30-Jun-17	F	Sydney
Mr Andrew MULLIN	Part Time Member	14-Jul-03	30-Jun-17	M	Sydney
Ms Sophia PANAGIOTIDIS	Part Time Member	1-Jul-11	30-Jun-16	F	Melbourne
Ms Susan PINTO	Part Time Member	14-Jul-03	30-Jun-17	F	Sydney
Mr Rodger SHANAHAN	Part Time Member	1-Jul-12	30-Jun-17	M	Sydney
Ms Rania SKAROS	Part Time Member	1-Jul-11	30-Jun-16	F	Sydney
Ms Roslyn SMIDT	Part Time Member	30-Jun-15	29-Jun-20	F	Sydney
Ms Meena SRIPATHY	Part Time Member	1-Jul-11	30-Jun-16	F	Sydney
Ms Karen SYNON	Part Time Member	1-Oct-01	29-Jun-20	F	Melbourne

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Member	Office	Appointed	Expiry Date	Gender	Location
Mr Robert TITTERTON	Part Time Member	1-Jul-14	30-Jun-17	M	Sydney
Ms Susan TROTTER	Part Time Member	30-Jun-15	29-Jun-20	F	Brisbane
Mr Peter TYLER	Part Time Member	1-Jul-07	30-Jun-15	M	Melbourne
Ms Mary URQUHART	Part Time Member	1-Jul-06	30-Jun-17	F	Melbourne
Ms Catherine WALL	Part Time Member	1-Jul-12	30-Jun-17	F	Melbourne
Ms Alexis WALLACE	Part Time Member	1-Jul-11	30-Jun-16	F	Brisbane
Ms Rachel WESTAWAY	Part Time Member	30-Jun-15	29-Jun-20	F	Melbourne
Ms Carolyn WILSON	Part Time Member	1-Jul-09	30-Jun-17	F	Adelaide
Ms Natasha YACOUB	Part Time Member	1-Jul-12	30-Jun-17	F	Melbourne



## APPENDIX B – LIST OF REQUIREMENTS

Agencies are required to prepare annual reports for parliament consistent with requirements approved by the Joint Committee of Public Accounts and Audit and published by the Department of the Prime Minister and Cabinet. Table 18 sets out the page numbers corresponding to each of the annual report requirements.

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President's report	2-4
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<b>Departmental Overview</b>	
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## GLOSSARY OF TERMS AND ABBREVIATIONS

Term	Meaning
<b>AAT</b>	The Administrative Appeals Tribunal is a statutory body that provides independent merits review of a range of government decisions
<b>affirm</b>	To ratify the decision under review – the original decision remains unchanged and in force
<b>AMP</b>	Agency Multicultural Plan
<b>ANAO</b>	The Australian National Audit Office is a specialist public sector practice providing a full range of audit services to the parliament and public sector agencies and statutory bodies
<b>applicant</b>	The applicant for review
<b>appropriation</b>	An amount authorised by parliament to be drawn from the Consolidated Revenue Fund or Loan Fund for a particular purpose, or the amount so authorised. Appropriations are contained in specific legislation – notably, but not exclusively, the Appropriation Acts
<b>APS</b>	The Australian Public Service
<b>APS employee</b>	A person engaged under section 22 or a person who is engaged as an APS employee under section 72 of the <i>Public Service Act 1999</i>
<b>APSC</b>	The Australian Public Service Commission
<b>ARMC</b>	The tribunals' Audit and Risk Management Committee which oversaw the engagement and work program of the tribunals' internal auditors and considered issues relating to risk management
<b>asylum seeker</b>	An asylum seeker is a person who is outside their country of origin, has applied for recognition as a refugee in another country and is awaiting a decision on their application
<b>AusTender</b>	The Commonwealth Government's procurement information system
<b>AustLII</b>	The Australasian Legal Information Institute publishes a website that provides free internet access to Australasian legal materials including published MRT and RRT decisions
<b>bridging visa</b>	A bridging visa is a temporary visa generally granted to an eligible non-citizen to enable them to remain lawfully in Australia for one of a number of specified reasons, the most common being while they are awaiting the outcome of application for a substantive visa
<b>case</b>	A case is an application for review before the MRT or the RRT. It was the tribunals' practice to count multiple applications as a single case where the legislation provides that the applications can be handled together, usually where members of a family unit have applied for the grant of visas at the same time
<b>caseload and constitution policy</b>	A Principal Member Direction on Caseload and Constitution set out arrangements for the constitution and processing of cases before the tribunals each financial year
<b>chief financial officer</b>	The chief financial officer is the executive responsible for both the strategic and operational aspects of financial planning management and record-keeping in APS departments and agencies. The Registrar was the chief financial officer of the tribunals
<b>China</b>	The People's Republic of China
<b>CISNET</b>	A specialist country information database utilised in assessing visa claims
<b>Comcare</b>	A statutory authority responsible for workplace safety rehabilitation and compensation
<b>Commonwealth Ombudsman</b>	The Commonwealth Ombudsman considers and investigates complaints about Australian Government departments and agencies including the tribunals

Term	Meaning
<b>competitive tendering and contracting</b>	The process of contracting out the delivery of government activities previously performed by an agency to another organisation. The activity is submitted to competitive tender and the preferred provider of the activity is selected from the range of bidders by evaluating offers against predetermined selection criteria
<b>complementary protection</b>	Protection that is complementary to Australia's obligations under the Refugees Convention that ensures no person, as a consequence of being removed from Australia to a receiving country, faces a real risk of suffering significant harm
<b>constitution</b>	Constitution is the formal process by means of which the tribunal was constituted and a case allocated to a member for the purposes of a particular review. Once constituted as the tribunal for the purposes of a particular review, a member was responsible for the decision making processes and the decision of the tribunal for that review
<b>consultancy</b>	A consultancy is one type of service delivered under a contract for services. A consultant is an entity engaged to provide professional independent and expert advice or services and may be an individual, a partnership or a corporation
<b>corporate governance</b>	The process by which agencies are directed and controlled. It is generally understood to encompass authority, accountability, stewardship, leadership direction and control
<b>CSS</b>	Commonwealth Superannuation Scheme
<b>DCB</b>	Departmental Capital Budget
<b>decision</b>	The formal document which sets out in writing the tribunal decision and reasons for decision in a particular review
<b>department</b>	The Department of Immigration and Border Protection. Officers of the department hold delegations to make the primary decisions reviewable by the tribunals
<b>Deputy Principal Member</b>	The Deputy Principal Member assisted the Principal Member with the operations of the tribunals
<b>Deputy Registrar</b>	Deputy Registrars assisted the Registrar
<b>District Registrar</b>	District Registrars assisted the Registrar. A District Registrar was responsible for day-to-day operations and management of a tribunal registry
<b>EL</b>	Executive level officer of the APS
<b>enterprise agreement</b>	The Enterprise Agreement 2012–14 set out the terms and conditions for applicable tribunal employees
<b>executive officer</b>	The executive officer was the Principal Member, who was responsible for the overall operation and administration of the tribunals
<b>expenditure</b>	The total or gross amount of money spent by the government on any or all of its activities
<b>Fast-track applicants</b>	'Fast-track applicants' are UMAs who entered Australia on or after 13 August 2012 but before 1 January 2014 and who have subsequently been permitted by the Minister to make a valid application for a protection visa
<b>FBT</b>	Fringe Benefits Tax
<b>FCA</b>	The Federal Court of Australia
<b>FCAFC</b>	The Full Court of the Federal Court of Australia
<b>FCC</b>	Federal Circuit Court
<b>financial results</b>	The results shown in the financial statements of an agency
<b>FMA Act</b>	The <i>Financial Management and Accountability Act 1997</i> (FMA Act) was replaced by the <i>Public Governance, Performance and Accountability Act 2013</i>
<b>FMO</b>	Finance Minister's Orders
<b>FOI</b>	freedom of information

Term	Meaning
<b>FOI Act</b>	The <i>Freedom of Information Act 1982</i> creates a legally enforceable right of public access to documents in the possession of agencies
<b>Green Committee</b>	The tribunals' Green Committee promoted an environmentally sustainable culture within the tribunals consistent with the tribunals' environmental policy
<b>GST</b>	The Goods and Services Tax is a broad-based tax of 10% on most goods, services and other items sold or consumed in Australia
<b>Guide to Refugee Law in Australia</b>	The Guide to Refugee Law in Australia was developed in 1996 as a reference tool for members and staff of the RRT. It contains an analysis of the legal issues relevant to the determination of refugee status in Australia and is regularly updated to reflect developments in the law
<b>HCA</b>	The High Court of Australia
<b>hearing</b>	An appearance by a person before either the MRT or the RRT. The appearance may be in person, or by video or telephone link
<b>IAA</b>	Immigration Assessment Authority. The <i>Migration and Maritime Powers (Resolving the Asylum Legacy Caseload) Act 2014</i> (the Legacy Act) Legacy Act established the Immigration Assessment Authority (IAA) as a distinct office within the RRT to review decisions to refuse a protection visa to fast-track applicants. From 1 July 2015 the IAA became an independent authority within the MRD of the AAT
<b>IAG</b>	The Interpreter Advisory Group sought to ensure the tribunals had access to a high standard of interpreters
<b>IFAs</b>	Individual flexibility arrangements
<b>IPS</b>	Information Publication Scheme
<b>jurisdiction</b>	Jurisdiction defined the scope of the tribunals' power to review decisions
<b>Legacy Act</b>	The <i>Migration and Maritime Powers (Resolving the Asylum Legacy Caseload) Act 2014</i> (the Legacy Act) received Royal Assent on 15 December 2014 and largely commenced on 18 April 2015. The legislation introduced a fast-track assessment process, establishing the Immigration Assessment Authority (IAA) as a distinct office within the RRT. The Legacy Act also introduced temporary protection visas and safe haven enterprise visas, removed express links to the Convention relating to the Status of Refugees from the criteria for a protection visa, and removed the 90 day time period for processing protection visas.
<b>member</b>	A member was a statutory office holder appointed to the MRT and the RRT. A member was constituted as the MRT or the RRT for the purposes of a particular review and was responsible for the decision-making process and the decision of the MRT or the RRT for that review
<b>Member Code of Conduct</b>	Established the conduct to be observed by all members of the tribunals in performing their functions and duties
<b>merits review</b>	Merits review is the administrative reconsideration of the subject matter of the decision under review
<b>MIBP</b>	The acronym MIBP is used to identify the Minister for Immigration and Border Protection in abbreviated court citations
<b>Migration Act</b>	The <i>Migration Act 1958</i> is the principal legislation which establishes the tribunals and sets out their functions, powers and procedures. The Act is the legislative basis for all decisions reviewable by the tribunals
<b>migration agent</b>	A migration agent is someone who uses knowledge of migration law and procedures to advise or assist a person who is applying for a visa or in other transactions with the department or the tribunals. They may be a lawyer and may work in the private or not-for-profit sector. A migration agent operating in Australia is required by law to be registered with the OMARA
<b>Migration Regulations</b>	The Migration Regulations 1994
<b>Minister</b>	The Minister for Immigration and Border Protection
<b>MRD</b>	The Migration and Refugee Division of the Administrative Appeals Tribunal

Term	Meaning
<b>MRT</b>	The Migration Review Tribunal
<b>non-ongoing APS employee</b>	An APS employee who is not an ongoing APS employee, that is, a temporary employee engaged for a specified term or the duration of a specified task
<b>OMARA</b>	The Office of the Migration Agents Registration Authority undertakes the role of regulator to the migration advice industry. It is responsible for registration, complaints, professional standards, education and training for migration agents
<b>ongoing APS employee</b>	A person engaged as an ongoing APS employee as mentioned in section 22(2)(a) of the <i>Public Service Act 1999</i> , that is a person employed on a continuing basis
<b>OPA</b>	Official Public Account
<b>operations</b>	Functions, services and processes performed in pursuing the objectives or discharging the functions of an agency
<b>outcomes</b>	The results, impacts or consequence of actions by government on the Australian community
<b>outputs</b>	The goods or services produced by agencies on behalf of government for external organisations or individuals. Outputs include goods and services produced for other areas of government external to an agency
<b>performance pay</b>	Also known as performance-linked bonuses and usually taking the form of a one-off payment in recognition of performance. Retention and sign-on payments are not considered to be performance pay, and nor is performance-linked advancement which includes advancement to higher pay points which then becomes the employee's nominal salary
<b>PGPA Act</b>	The <i>Public Governance, Performance and Accountability Act 2013</i> replaced the <i>Financial Management and Accountability Act 1997</i> (FMA Act) and the <i>Commonwealth Authorities and Companies Act 1997</i> (CAC Act) on 1 July 2014. The PGPA Act establishes a coherent system of governance and accountability for public resources, with an emphasis on planning, performance and reporting. The Act applies to all Commonwealth entities and Commonwealth companies
<b>Portfolio Additional Estimates Statements (PAES)</b>	Portfolio Additional Estimates Statements inform parliament of changes in resourcing since the Budget, providing information on new measures and their impact on the financial and non-financial planned performance of agencies
<b>Portfolio Budget Statement (PBS)</b>	The Portfolio Budget Statement informs parliament of the proposed allocation of resources to government outcomes by agencies within the portfolio
<b>primary decision</b>	A primary decision was the decision subject to review by either the MRT or the RRT
<b>Principal Member</b>	The Principal Member was the executive officer of the tribunals and was responsible for the tribunals' overall operations and administration; ensuring that their operations were as fair, just, economical, informal and quick as practicable; allocating work determining guidelines and issuing written directions. The Principal Member was the chief executive for FMA Act/PGPA Act purposes and agency head for <i>Public Service Act 1999</i> purposes
<b>Principal Member Directions</b>	Sections 353A and 420A of the Migration Act provide that the Principal Member may give written directions as to the operation of the tribunals and the conduct of reviews by the tribunals
<b>Principal Registry</b>	The Principal Registry was the tribunals' national office. The tribunals' executive functions were performed at the Principal Registry. Elements of the Principal Registry were co-located with the New South Wales and Victoria registries
<b>protection visas</b>	Protection visas are a class of visas, a criterion for which is that the applicant for the visa is a non-citizen in Australia to whom Australia has protection obligations under the Refugees Convention, or a non-citizen in Australia who is the spouse or a dependant of a non-citizen who holds a protection visa
<b>Protocol</b>	The 1967 UN Protocol Relating to the Status of Refugees removed the time and geographical limitation in the Refugees Convention's definition of a refugee
<b>PSS</b>	Public Sector Superannuation Scheme

Term	Meaning
<b>PSSap</b>	Public Sector Superannuation accumulation plan
<b>Public Service Act</b>	The <i>Public Service Act 1999</i>
<b>purchaser/provider arrangements</b>	Arrangements under which the services of one agency are purchased by another agency to contribute to outcomes. Purchaser/ provider arrangements can occur between Australian Government agencies or between Australian Government agencies and state/territory government agencies or private sector bodies
<b>Refugees Convention</b>	The Convention Relating to the Status of Refugees agreed at Geneva on 28 July 1951 as amended by the Protocol Relating to the Status of Refugees agreed at New York on 31 January 1967
<b>Registrar</b>	The Registrar of the tribunals assisted the Principal Member with the administrative management of the tribunals
<b>Registry</b>	A registry was an office of the tribunals
<b>remit</b>	To send the matter back for reconsideration. A tribunal might remit a decision to the department when it decided that a visa applicant had satisfied the criteria which the primary decision maker found were not satisfied, or that the visa applicant was a refugee
<b>Remuneration Tribunal</b>	The Remuneration Tribunal is the statutory body that determines the remuneration for key Commonwealth offices, including tribunal members
<b>representative</b>	A representative is someone who could forward submissions and evidence to the tribunals, contact the tribunals on the applicant's behalf, and accompany the applicant to any meeting or hearing arranged by the tribunals. With very limited exceptions, a representative must be a registered migration agent
<b>review application</b>	A review application is an application for review that was made to either of the tribunals
<b>reviewable decision.</b>	A reviewable decision is a decision that could be reviewed by either the MRT or the RRT. Reviewable decisions are defined in the Act and the Migration Regulations
<b>RRT</b>	The Refugee Review Tribunal
<b>Senior Management Group</b>	The Senior Management Group comprised the Registrar, deputy registrars, district registrars and directors. This group met monthly and dealt with agency management and planning issues
<b>senior member</b>	Senior members provided guidance to and were responsible for members
<b>service charter</b>	The tribunals' service charter set out the agency's service standards. It is government policy that agencies which provide services directly to the public have service charters in place. A service charter is a public statement about the service an agency will provide and what customers can expect from the agency
<b>SES</b>	Senior Executive Service of the APS
<b>set-aside</b>	To revoke the decision under review – the original decision is deemed not to have been made. A tribunal sets aside a decision when it decides that the primary decision should be changed. When a tribunal sets aside a primary decision it may substitute a new decision in place of the primary decision
<b>specialisation</b>	Tribunal members specialising in the review of particular types of cases
<b>statutory objective</b>	The tribunals' statutory objective was to provide a mechanism of review that was fair, just, economical, informal and quick. The MRT and the RRT's statutory objectives were set out in sections 353 and 420 respectively of the Migration Act
<b>TIS</b>	The Translating and Interpreting Service
<b>tribunal</b>	The Migration Review Tribunal (the MRT) or the Refugee Review Tribunal (the RRT)
<b>tribunals</b>	The Migration Review Tribunal (MRT) and the Refugee Review Tribunal (RRT), unless otherwise indicated
<b>tribunals' strategic plan</b>	The Strategic Plan 2013–16. It was a high level document setting out the tribunals' key strategic aims and priorities and core values



<b>Term</b>	<b>Meaning</b>
<b>UN</b>	United Nations
<b>unauthorised maritime arrivals</b>	Asylum seekers that arrive in Australia by boat without a visa
<b>visa applicant</b>	A visa applicant is a person who has made a visa application
<b>WHS</b>	work health and safety
<b>workplace diversity</b>	The concept of workplace diversity values and utilises the contributions of people of different backgrounds, experiences and perspectives

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