

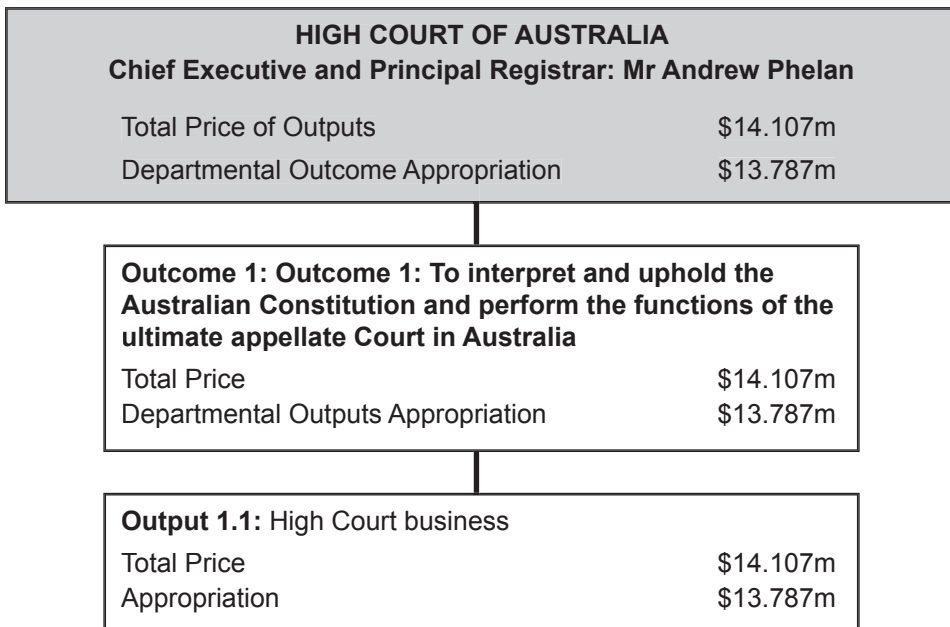
# HIGH COURT OF AUSTRALIA

## Section 1: Agency overview and resources; variations and measures

### OVERVIEW

There are no changes to the role, mission, or outcome and output structure of the High Court of Australia (High Court) as a result of additional estimates.

**Figure 2: Outcome and output structure for High Court of Australia**



## ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

### Variations—measures

The High Court’s revised budget and forward estimates have been adjusted to implement the election commitment savings measure of a one-off increase in the efficiency dividend of 2% commencing in 2007–08.

### Variations—other adjustments

Additional funding of \$0.059m has been provided over four years to the High Court as a supplementation for judicial and related offices salary increases.

Additional funding of \$0.069m over three years has also been provided for wage and cost index changes.

**Table 1.2: Additional estimates and variations to outcomes—measures**

	2007–08 (\$'000)	2008–09 (\$'000)	2009–10 (\$'000)	2010–11 (\$'000)
<b>Outcome 1</b>				
<b>Decrease in estimates (departmental)</b>				
Election commitment savings:				
2% efficiency dividend	(64)	(282)	(284)	(286)
Efficiency dividend: increase in rate from 1% to 1.25% per annum	–	(35)	(36)	(36)
<b>Total changes in departmental appropriation</b>	<b>(64)</b>	<b>(317)</b>	<b>(320)</b>	<b>(322)</b>

**Table 1.3: Additional estimates and variations to outcomes—other variations**

	2007–08 (\$'000)	2008–09 (\$'000)	2009–10 (\$'000)	2010–11 (\$'000)
<b>Outcome 1</b>				
<b>Variations (departmental)</b>				
Supplementation for judicial and related offices salary increases (Remuneration Tribunal Determination 2007/11)	15	15	15	14
Wage cost index adjustments	–	23	23	23
<b>Total variations in departmental appropriation</b>	<b>15</b>	<b>38</b>	<b>38</b>	<b>37</b>

## MEASURES—AGENCY SUMMARY

Table 1.4: Summary of measures since the 2007–08 Budget

Measure	Outcome	Output groups affected	Appropriations 2007–08 (\$'000)			Appropriations 2008–09 (\$'000)			Appropriations 2009–10 (\$'000)			Appropriations 2010–11 (\$'000)		
			Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total
<b>EXPENSE MEASURES</b>														
Election commitment savings: 2% efficiency dividend	1	1.1	–	(64)	(64)	–	(282)	(282)	–	(284)	(284)	–	(286)	(286)
Efficiency dividend: increase in rate from 1% to 1.25% per annum	1	1.1	–	–	–	–	(35)	(35)	–	(36)	(36)	–	(36)	(36)
<b>Total expense measures</b>			–	(64)	(64)	–	(317)	(317)	–	(320)	(320)	–	(322)	(322)
<b>Total of all measures</b>			–	(64)	(64)	–	(317)	(317)	–	(320)	(320)	–	(322)	(322)

## BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

**Table 1.5: Appropriation Bill (No. 3) 2007–08**

	2006–07 Available (\$'000)	2007–08 Budget (\$'000)	2007–08 Revised (\$'000)	Additional estimates (\$'000)	Reduced estimates (\$'000)
<b>DEPARTMENTAL OUTPUTS</b>					
<b>Outcome 1</b>					
To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate Court in Australia					
	13,759	13,836	13,787	15	(64)
<b>Total High Court of Australia</b>	<b>13,759</b>	<b>13,836</b>	<b>13,787</b>	<b>15</b>	<b>(64)</b>

## SUMMARY OF STAFFING CHANGES

The decrease in average staffing level is due to a number of positions that have been vacant throughout the year and have not been backfilled.

**Table 1.7: Average staffing level**

	2007–08 Budget	2007–08 Revised	Variation
<b>Outcome 1</b>			
To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate Court in Australia			
	90	85	(5)
<b>Total</b>	<b>90</b>	<b>85</b>	<b>(5)</b>

## OTHER RESOURCES AVAILABLE TO BE USED

Table 1.8 provides details of other resources available to be used. The High Court is expected to earn an additional \$0.064m in interest on bank deposits.

**Table 1.8: Other resources available to be used**

	Budget estimate 2007–08 (\$'000)	Revised estimate 2007–08 (\$'000)
<b>Departmental other resources</b>		
Interest	162	226
<b>Total departmental other resources available to be used</b>	<b>162</b>	<b>226</b>

## Section 2: Revisions to agency outcomes

### **OUTCOMES, ADMINISTERED ITEMS AND OUTPUTS**

The outcome statements and output groups for the High Court are displayed in Figure 2.

There are no changes to the outcome and output structure as a result of additional estimates.

Apart from price as shown in Figure 2 there have been no changes to performance information.

## Section 3: Budgeted financial statements

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

#### **Departmental**

##### **Budgeted departmental income statement**

The overall change in revenue for 2007–08 is an increase of \$0.015m after taking account of the increase in interest income. The High Court's revised budget and forward estimates have been adjusted to implement the election commitment savings measure of a one-off increase in the efficiency dividend of 2% commencing in 2007–08. The High Court expects to achieve a breakeven operating result in 2007–08.

##### **Budgeted departmental balance sheet**

The High Court's net equity has not materially changed since Budget.

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

The increase in cash received for appropriations is matched by an increase in cash used by employees under operating activities.

## BUDGETED FINANCIAL STATEMENTS TABLES

### Departmental financial statements

**Table 3.1: Budgeted departmental income statement (for the period ended 30 June)**

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
<b>INCOME</b>					
<b>Revenue</b>					
Revenue from Government	13,759	13,787	13,796	13,910	14,026
Goods and services	93	79	79	79	79
Interest	215	226	162	162	162
Other	41	15	15	15	15
<b>Total revenue</b>	<b>14,108</b>	<b>14,107</b>	<b>14,052</b>	<b>14,166</b>	<b>14,282</b>
<b>Total income</b>	<b>14,108</b>	<b>14,107</b>	<b>14,052</b>	<b>14,166</b>	<b>14,282</b>
<b>EXPENSES</b>					
Employees	6,898	7,131	7,270	7,350	7,420
Suppliers	4,871	4,837	4,582	4,596	4,622
Depreciation and amortisation	2,277	2,139	2,200	2,220	2,240
Write-down and impairment of assets	72	–	–	–	–
<b>Total expenses</b>	<b>14,118</b>	<b>14,107</b>	<b>14,052</b>	<b>14,166</b>	<b>14,282</b>
<b>Net operating result</b>	<b>(10)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Net surplus or (deficit) attributable to the Australian Government</b>	<b>(10)</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	2,078	6,034	3,184	3,825	4,485
Receivables	118	118	118	118	118
<b>Total financial assets</b>	<b>2,196</b>	<b>6,152</b>	<b>3,302</b>	<b>3,943</b>	<b>4,603</b>
<b>Non-financial assets</b>					
Land and buildings	170,318	169,218	171,293	169,893	168,493
Infrastructure, plant and equipment	16,654	17,215	18,011	18,790	19,550
Heritage and cultural assets	1,938	1,938	1,938	1,938	1,938
Inventories	1	1	1	1	1
Intangibles	88	88	88	88	88
Other non-financial assets	732	732	732	732	732
<b>Total non-financial assets</b>	<b>189,731</b>	<b>189,192</b>	<b>192,063</b>	<b>191,442</b>	<b>190,802</b>
<b>Total assets</b>	<b>191,927</b>	<b>195,344</b>	<b>195,365</b>	<b>195,385</b>	<b>195,405</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	39	123	133	143	153
Other payables	363	220	220	220	220
<b>Total payables</b>	<b>402</b>	<b>343</b>	<b>353</b>	<b>363</b>	<b>373</b>
<b>Provisions</b>					
Employees	1,888	1,888	1,899	1,909	1,919
<b>Total provisions</b>	<b>1,888</b>	<b>1,888</b>	<b>1,899</b>	<b>1,909</b>	<b>1,919</b>
<b>Total liabilities</b>	<b>2,290</b>	<b>2,231</b>	<b>2,252</b>	<b>2,272</b>	<b>2,292</b>
<b>EQUITY</b>					
Contributed equity	53,985	57,461	57,461	57,461	57,461
Reserves	134,541	134,541	134,541	134,541	134,541
Retained surpluses or accumulated deficits	1,111	1,111	1,111	1,111	1,111
<b>Total equity</b>	<b>189,637</b>	<b>193,113</b>	<b>193,113</b>	<b>193,113</b>	<b>193,113</b>
<b>Current assets</b>	<b>2,929</b>	<b>6,885</b>	<b>4,035</b>	<b>4,676</b>	<b>5,336</b>
<b>Non-current assets</b>	<b>188,998</b>	<b>188,459</b>	<b>191,330</b>	<b>190,709</b>	<b>190,069</b>
<b>Current liabilities</b>	<b>2,106</b>	<b>2,028</b>	<b>2,047</b>	<b>2,066</b>	<b>2,084</b>
<b>Non-current liabilities</b>	<b>184</b>	<b>203</b>	<b>205</b>	<b>206</b>	<b>208</b>

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

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	79	79	79	79	79
Appropriations	13,759	13,787	13,796	13,910	14,026
Interest	213	226	162	162	162
Net GST received	595	430	430	430	430
Other cash received	41	15	15	15	15
<b>Total cash received</b>	<b>14,687</b>	<b>14,537</b>	<b>14,482</b>	<b>14,596</b>	<b>14,712</b>
<b>Cash used</b>					
Employees	(6,755)	(6,930)	(7,087)	(7,148)	(7,250)
Suppliers	(5,996)	(5,527)	(5,169)	(5,207)	(5,202)
<b>Total cash used</b>	<b>(12,751)</b>	<b>(12,457)</b>	<b>(12,256)</b>	<b>(12,355)</b>	<b>(12,452)</b>
<b>Net cash from or (used by) operating activities</b>	<b>1,936</b>	<b>2,080</b>	<b>2,226</b>	<b>2,241</b>	<b>2,260</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	(1,770)	(1,600)	(5,076)	(1,600)	(1,600)
<b>Total cash used</b>	<b>(1,770)</b>	<b>(1,600)</b>	<b>(5,076)</b>	<b>(1,600)</b>	<b>(1,600)</b>
<b>Net cash from or (used by) investing activities</b>	<b>(1,770)</b>	<b>(1,600)</b>	<b>(5,076)</b>	<b>(1,600)</b>	<b>(1,600)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations—contributed equity	–	3,476	–	–	–
<b>Total cash received</b>	<b>–</b>	<b>3,476</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Net cash from or (used by) financing activities</b>	<b>–</b>	<b>3,476</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Net increase or (decrease) in cash held</b>	<b>166</b>	<b>3,956</b>	<b>(2,850)</b>	<b>641</b>	<b>660</b>
Cash at the beginning of the reporting period	1,912	2,078	6,034	3,184	3,825
<b>Cash at the end of the reporting period</b>	<b>2,078</b>	<b>6,034</b>	<b>3,184</b>	<b>3,825</b>	<b>4,485</b>

**Table 3.4: Departmental statement of changes in equity—summary of movement (Budget year 2007–08)**

	Accumulated results (\$'000)	Asset revaluation reserve (\$'000)	Contributed equity/ capital (\$'000)	Total equity (\$'000)
<b>Opening balance as at 1 July 2007</b>				
Balance carried forward from previous period	1,111	134,541	53,985	189,637
<b>Adjusted opening balance</b>	<b>1,111</b>	<b>134,541</b>	<b>53,985</b>	<b>189,637</b>
<b>Income and expenses</b>				
Net operating result	–	–	–	–
<b>Total income and expenses</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>Transactions with owners</b>				
Contribution by owners				
<i>Appropriation (equity injection)</i>	–	–	3,476	3,476
<b>Sub-total transactions with owners</b>	<b>–</b>	<b>–</b>	<b>3,476</b>	<b>3,476</b>
<b>Estimated closing balance as at 30 June 2008</b>	<b>1,111</b>	<b>134,541</b>	<b>57,461</b>	<b>193,113</b>

**Table 3.5: Departmental capital budget statement**

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
<b>CAPITAL APPROPRIATIONS</b>					
Total equity injections	–	3,476	–	–	–
<b>Total capital appropriations</b>	<b>–</b>	<b>3,476</b>	<b>–</b>	<b>–</b>	<b>–</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation	–	–	3,476	–	–
Funded internally by departmental resources	1,770	1,600	1,600	1,600	1,600
<b>Total</b>	<b>1,770</b>	<b>1,600</b>	<b>5,076</b>	<b>1,600</b>	<b>1,600</b>

**Table 3.6: Departmental property, plant, equipment and intangibles—summary of movement (Budget year 2007–08)**

	Land (\$'000)	Buildings (\$'000)	Other infrastructure, plant and equipment (\$'000)	Heritage and cultural assets (\$'000)	Computer software (\$'000)	Total (\$'000)
<b>As at 1 July 2007</b>						
Gross book value	8,300	235,346	17,393	1,938	616	263,592
Accumulated depreciation	—	(73,328)	(739)	—	(528)	(74,595)
<b>Opening net book value</b>	<b>8,300</b>	<b>162,018</b>	<b>16,654</b>	<b>1,938</b>	<b>88</b>	<b>188,997</b>
Additions						
<i>By purchase</i>	—	—	1,500	—	100	1,600
Depreciation/amortisation expense	—	(1,100)	(939)	—	(100)	(2,139)
<b>As at 30 June 2008</b>						
Gross book value	8,300	235,346	18,892	1,938	716	265,192
Accumulated depreciation	—	(74,428)	(1,678)	—	(628)	(76,734)
<b>Estimated closing net book value</b>	<b>8,300</b>	<b>160,918</b>	<b>17,214</b>	<b>1,938</b>	<b>88</b>	<b>188,458</b>

## Schedule of administered activity

**Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)**

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
<b>INCOME ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Revenue</b>					
<b>Non-taxation</b>					
Goods and services	1,080	920	920	920	920
<b>Total non-taxation</b>	<b>1,080</b>	<b>920</b>	<b>920</b>	<b>920</b>	<b>920</b>
<b>Total revenue administered on behalf of Government</b>	<b>1,080</b>	<b>920</b>	<b>920</b>	<b>920</b>	<b>920</b>

**Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)**

	Actual 2006–07 (\$'000)	Revised budget 2007–08 (\$'000)	Forward estimate 2008–09 (\$'000)	Forward estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Other taxes, fees and fines	1,080	920	920	920	920
<b>Total cash received</b>	<b>1,080</b>	<b>920</b>	<b>920</b>	<b>920</b>	<b>920</b>
<b>Net cash from operating activities</b>	<b>1,080</b>	<b>920</b>	<b>920</b>	<b>920</b>	<b>920</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Cash to Official Public Account	(1,080)	(920)	(920)	(920)	(920)
<b>Total cash used</b>	<b>(1,080)</b>	<b>(920)</b>	<b>(920)</b>	<b>(920)</b>	<b>(920)</b>
<b>Net cash from financing activities</b>	<b>(1,080)</b>	<b>(920)</b>	<b>(920)</b>	<b>(920)</b>	<b>(920)</b>
<b>Net increase or (decrease) in cash held</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>
Cash at beginning of reporting period	–	–	–	–	–
<b>Cash at end of reporting period</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>	<b>–</b>

## **NOTES TO THE FINANCIAL STATEMENTS**

### **Basis of accounting**

The budgeted financial statements have been prepared on an accrual basis, in accordance with the Australian Accounting Standards, the Australian Equivalents to International Financial Reporting Standards and Accounting Guidance Releases, and having regard to Statements of Accounting Concepts.

### **Revenue from Government**

Amounts appropriated are recognised as revenue, 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.

### **Employee expenses**

Employee expenses consist of salaries, leave entitlements, redundancy expenses, superannuation and non-salary benefits.

### **Supplier expenses**

Supplier expenses consist of administrative costs, consultants' fees, travel expenses and property operating expenses.

### **Cash**

Cash includes notes and coins held and any deposits held at call with a bank or other financial institution.

### **Assets**

Assets are made up of cash, receivables, leasehold improvements, and plant and equipment. All assets are held at fair value.

### **Liabilities**

Liabilities are made up of employee salary and leave entitlement, property lease make-good provisions and amounts owed to creditors.