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# HIGH COURT OF AUSTRALIA

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# HIGH COURT OF AUSTRALIA

## Section 1: Agency overview

The High Court is the highest court in the Australian judicial system. It was established in 1901 by section 71 of the Constitution.

The Constitution confers both an appellate and an original jurisdiction upon the High Court. Appeals from the Supreme Court of the States and Territories, from the Federal Court of Australia and from the Family Court are heard pursuant to special leave granted. The High Court is also the final arbiter upon Constitutional questions. These may come on appeal from a lower court or be initiated by an application to the High Court itself.

The outcome does not include Justices' salaries and allowances. These are administered by the Attorney-General's Department.

**Table 1.1: Agency outcomes and output groups**

<b>High Court of Australia</b>	
<b>Chief Executive and Principal Registrar: Mr Christopher Doogan</b>	
Total Price of Outputs	\$14.055m
Departmental Outcome Appropriation	\$13.799m
Total Administered Expenses	\$ 0.920m
<b>Outcome 1: To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate court in Australia</b>	
Total Price	\$14.055m
Departmental Outputs Appropriation	\$13.799m
Total Administered Expenses	\$ 0.920m
<b>Output Group 1.1: High Court business</b>	
Total Price	\$14.055m
Departmental Outputs Appropriation	\$13.799m
Total Administered Expenses	\$ 0.920m

## Section 2: Agency resources for 2005–06

### **2.1: APPROPRIATIONS AND OTHER RESOURCES**

Table 2.1 shows the total resources from all origins for 2005–06, including appropriations. The table summarises how revenue will be applied by outcome, administered and departmental classification.

The total appropriation for the High Court of Australia in the 2005–06 Budget is \$13.799m. The total price of the output does not include judicial salaries and allowances, which are administered by the Attorney-General's Department.

### **2.2: 2005–06 BUDGET MEASURES**

Budget measures relating to the High Court of Australia as explained in Budget Paper No. 2 are summarised in Tables 2.2.1 and 2.2.2. These tables also identify the relevant outcomes, administered items and outputs associated with each measure.

**Table 2.1: Appropriations and other revenue 2005–06<sup>1</sup> ('000)**

Outcome	Appropriations				Revenue from Other Sources <sup>5</sup>		Total Resources <sup>7</sup>
	Bill No. 1	Bill No. 2 <sup>2</sup>	Special approp <sup>3</sup>	Total approp <sup>4</sup>		% <sup>6</sup>	
<b>Outcome 1</b> To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate Court in Australia							
Administered	-	-	-	-	920		920
Departmental	13,799	-	-	13,799	256	2	14,055
<b>Total outcome 1</b>	<b>13,799</b>	<b>-</b>	<b>-</b>	<b>13,799</b>	<b>1,176</b>		<b>14,975</b>
Departmental capital (equity injections)		160		160	-	-	160
Previous year's outputs	-	-	-	-	-	-	-
Administered assets and liabilities	-	-	-	-	-	-	-
<b>Total resources</b>	<b>13,799</b>	<b>160</b>	<b>-</b>	<b>13,959</b>	<b>1,176</b>		<b>15,135</b>

1 This table has been redesigned to correspond with Budget Paper No. 4 'Agency Resourcing'. It now includes (where appropriate) administered revenue from other sources.

2 Under the appropriation structure, Bill No. 2 includes Specific Purpose Payments (SPPs), New Agency Outcomes (NAOs), administered capital and departmental capital via departmental injections and loans.

3 Estimated expenses from individual Special Appropriations are shown at Section 3, Tables 3.1, etc.

4 Total appropriations = Bill No. 1 + Bill No. 2 + Special appropriations.

5 Revenue from other sources includes FMA s.31 revenues, CAC body revenues that are available to be expensed, special accounts (non-appropriation revenues) and resources received free of charge.

6 Percentage figures indicate the percentage contribution of Revenue from Government (departmental appropriations) to the total price of outputs, by outcome, and the percentage contribution of Revenue from other sources (departmental) to the total price of outputs, by outcome.

7 Total resources = Total appropriations + Revenue from other sources.

Note: Refer to Budgeted statement of financial performance for application of agency revenue.

**Table 2.2.1: Summary of expense measures disclosed in the 2005–06 Budget (impact on fiscal balance)**

Measure	Outcome	Outputs Affected	Appropriations Budget 2005–06 (\$'000)			Appropriations Forward Estimate 2006–07 (\$'000)			Appropriations Forward Estimate 2007–08 (\$'000)			Appropriations Forward Estimate 2008–09 (\$'000)		
			Admin Expenses	Dept Outputs	Total	Admin Expenses	Dept Outputs	Total	Admin Expenses	Dept Outputs	Total	Admin Expenses	Dept Outputs	Total
High Court of Australia - additional resourcing	1	1.1	-	1,170	1,170	-	1,183	1,183	-	1,198	1,198	-	1,213	1,213
Court security	1	1.1	-	60	60	-	60	60	-	60	60	-	60	60
Efficiency dividend - increase in the rate from 1 per cent to 1.25 per cent	1	1.1	-	-	-	-	(2)	(2)	-	(3)	(3)	-	(3)	(3)
<b>Total</b>			-	<b>1,230</b>	<b>1,230</b>	-	<b>1,241</b>	<b>1,241</b>	-	<b>1,255</b>	<b>1,255</b>	-	<b>1,270</b>	<b>1,270</b>

**Table 2.2.2: Summary of capital measures disclosed in the 2005–06 Budget (impact on fiscal balance)**

Measure	Outcome	Outputs Affected	Appropriations Budget 2005–06 (\$'000)			Appropriations Forward Estimate 2006–07 (\$'000)			Appropriations Forward Estimate 2007–08 (\$'000)			Appropriations Forward Estimate 2008–09 (\$'000)		
			Admin Expenses	Dept Outputs	Total	Admin Expenses	Dept Outputs	Total	Admin Expenses	Dept Outputs	Total	Admin Expenses	Dept Outputs	Total
Court security	1	1.1	-	160	160	-	-	-	-	-	-	-	-	-
<b>Total</b>			-	<b>160</b>	<b>160</b>	-	-	-	-	-	-	-	-	-

## 2.3: OTHER RECEIPTS AVAILABLE TO BE USED

Relevant receipts for High Court of Australia are set out below.

**Table 2.3: Other receipts available to be used**

	Estimated Receipts 2004–05 \$'000	Budget Estimate 2005–06 \$'000
<b>DEPARTMENTAL OTHER RECEIPTS</b>		
Sales of goods and services	79	79
Interest	162	162
Other	15	15
<b>Total departmental other receipts available to be used</b>	<b>256</b>	<b>256</b>

1. This table replaces the former table 'Receipts from independent sources'. It represents own source receipts available for spending on departmental purposes.

## Section 3: Agency outcomes

This section explains how the resources identified in Section 2 will be used to deliver outputs and administered items to contribute to the one outcome for the High Court of Australia.

### 3.1: SUMMARY OF OUTCOMES, OUTPUTS AND ADMINISTERED ITEMS

The relationship between activities of the High Court of Australia and the outcomes is summarised in Table 1.1.

### 3.2: OUTCOMES — DEPARTMENTAL AND ADMINISTERED

All appropriations received are allocated to Outcome 1.

### 3.3: OUTCOMES RESOURCING

#### Outcome 1 resourcing

Table 3.1 shows how the 2005–06 Budget appropriations translate to total resourcing for Outcome 1, including administered expenses, revenue from government (appropriation), revenue from other sources (departmental) and the total price of outputs.

Table 3.1 Total resources for Outcome 1

	Estimated Actual 2004–05 \$'000	Budget Estimate 2005–06 \$'000
<b>DEPARTMENTAL APPROPRIATIONS</b>		
Output Group 1.1 - High Court business	12,044	13,799
<b>Total departmental appropriations</b>	<b>12,044</b>	<b>13,799</b>
<b>Total revenue from Government (appropriations) Contributing to price of departmental outputs</b>	<b>12,044</b>	<b>13,799</b>
<b>REVENUE FROM OTHER SOURCES</b>		
Sales of goods and services	79	79
Interest	162	162
Other	15	15
<b>Total revenue from other sources</b>	<b>256</b>	<b>256</b>
<b>Total price from departmental outputs (Total revenue from Government and from other sources)</b>	<b>12,300</b>	<b>14,055</b>
<b>Total estimated resourcing for Outcome 1 (Total price of outputs and administered appropriations)</b>	<b>12,300</b>	<b>14,055</b>
	2004–05	2005–06
<b>Average staffing level (number)</b>	<b>86</b>	<b>93</b>

### Measures affecting Outcome 1

A summary of measures in the 2005–06 Budget is at Table 2.2.1 and 2.2.2.

### Evaluations for Outcome 1

Information on judicial workload can be found in the High Court's Annual Report.

## Section 5: Budgeted financial statements

### **5.1: ANALYSIS OF BUDGETED FINANCIAL STATEMENTS**

An analysis of the Court's budgeted financial statements, as reflected in the Court's budgeted financial statements and administered notes for 2005-06, is provided below.

#### **Departmental**

##### **Statement of financial performance**

The Court is budgeting for an operating surplus of \$0.128m for 2005-06 compared to an operating surplus of \$0.016m in 2004-05.

##### **Statement of financial position**

The Court's budgeted net asset position of \$176.210m for 2005-06 represents an increase of \$0.288m from the 2004-05 estimated actual. The increase is due to the budgeted operating surplus for the year and the injection of Capital for court security measures.

#### **Administered**

Administered items comprise fees and charges collected in accordance with Schedule 1 of the High Court of Australia (Fees) Regulations. The fees and charges collected each month are transferred to consolidated revenue.

## 5.2: BUDGETED FINANCIAL STATEMENTS TABLES

**Table 5.1: Budgeted Departmental Statement of Financial Performance for the period ended 30 June**

	Estimated Actual 2004–05 \$'000	Budget Estimate 2005–06 \$'000	Forward Estimate 2006–07 \$'000	Forward Estimate 2007–08 \$'000	Forward Estimate 2008–09 \$'000
<b>REVENUE</b>					
<b>Revenues from ordinary activities</b>					
Revenues from Government	12,044	13,799	13,695	13,806	14,057
Goods and services	79	79	79	79	79
Interest	162	162	162	162	162
Other	15	15	15	15	15
<b>Revenues from ordinary activities</b>	<b>12,300</b>	<b>14,055</b>	<b>13,951</b>	<b>14,062</b>	<b>14,313</b>
<b>EXPENSE</b>					
<b>Expenses from ordinary activities (excluding borrowing costs expense)</b>					
Employees	5,950	6,974	7,034	7,097	7,160
Suppliers	4,380	4,887	4,858	4,906	4,947
Depreciation and amortisation	1,954	2,066	2,059	2,059	2,206
<b>Expenses from ordinary activities (excluding borrowing costs expense)</b>	<b>12,284</b>	<b>13,927</b>	<b>13,951</b>	<b>14,062</b>	<b>14,313</b>
<b>Operating surplus or (deficit) from ordinary activities</b>	<b>16</b>	<b>128</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net surplus or (deficit)</b>	<b>16</b>	<b>128</b>	<b>-</b>	<b>-</b>	<b>-</b>

Table 5.2: Budgeted Departmental Statement of Financial Position as at 30 June

	Estimated Actual 2004–05 \$'000	Budget Estimate 2005–06 \$'000	Forward Estimate 2006–07 \$'000	Forward Estimate 2007–08 \$'000	Forward Estimate 2008–09 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	1,661	2,292	2,772	3,251	3,877
Receivables	180	163	163	163	163
<b>Total financial assets</b>	<b>1,841</b>	<b>2,455</b>	<b>2,935</b>	<b>3,414</b>	<b>4,040</b>
<b>Non-financial assets</b>					
Land and buildings	158,591	157,491	156,391	155,291	153,891
Infrastructure, plant and equipment	15,899	16,643	17,284	17,925	18,719
Heritage and cultural assets	1,439	1,439	1,439	1,439	1,439
Inventories	1	1	1	1	1
Intangibles	207	257	257	257	257
Other non-financial assets	623	623	623	623	623
<b>Total non-financial assets</b>	<b>176,760</b>	<b>176,454</b>	<b>175,995</b>	<b>175,536</b>	<b>174,930</b>
<b>Total assets</b>	<b>178,601</b>	<b>178,909</b>	<b>178,930</b>	<b>178,950</b>	<b>178,970</b>
<b>LIABILITIES</b>					
<b>Provisions</b>					
Employees	1,650	1,661	1,661	1,661	1,661
<b>Total provisions</b>	<b>1,650</b>	<b>1,661</b>	<b>1,661</b>	<b>1,661</b>	<b>1,661</b>
<b>Payables</b>					
Suppliers	1,013	1,024	1,044	1,064	1,084
Other payables	16	14	15	15	15
<b>Total payables</b>	<b>1,029</b>	<b>1,038</b>	<b>1,059</b>	<b>1,079</b>	<b>1,099</b>
<b>Total liabilities</b>	<b>2,679</b>	<b>2,699</b>	<b>2,720</b>	<b>2,740</b>	<b>2,760</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	53,825	53,985	53,985	53,985	53,985
Reserves	120,590	120,590	120,590	120,590	120,590
Retained surpluses or accumulated deficits	1,507	1,635	1,635	1,635	1,635
<b>Total parent entity interest</b>	<b>175,922</b>	<b>176,210</b>	<b>176,210</b>	<b>176,210</b>	<b>176,210</b>
<b>Total equity</b>	<b>175,922</b>	<b>176,210</b>	<b>176,210</b>	<b>176,210</b>	<b>176,210</b>
<b>TOTAL ASSETS AND LIABILITIES BY MATURITY</b>					
<b>Current assets</b>	<b>2,464</b>	<b>3,078</b>	<b>3,558</b>	<b>4,037</b>	<b>4,663</b>
<b>Non-current assets</b>	<b>176,137</b>	<b>175,831</b>	<b>175,372</b>	<b>174,913</b>	<b>174,307</b>
<b>Current liabilities</b>	<b>1,788</b>	<b>1,802</b>	<b>1,823</b>	<b>1,843</b>	<b>1,863</b>
<b>Non-current liabilities</b>	<b>891</b>	<b>897</b>	<b>897</b>	<b>897</b>	<b>897</b>

\*Note: 'Equity' is the residual interest in assets after deduction of liabilities.

**Table 5.3: Budgeted Departmental Statement of Cash Flows for the period ended 30 June**

	Estimated Actual 2004–05 \$'000	Budget Estimate 2005–06 \$'000	Forward Estimate 2006–07 \$'000	Forward Estimate 2007–08 \$'000	Forward Estimate 2008–09 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	79	79	79	79	79
Appropriations	12,044	13,799	13,695	13,806	14,057
Interest	162	162	162	162	162
GST Refunds	70	70	70	70	70
Other	15	15	15	15	15
<b>Total cash received</b>	<b>12,370</b>	<b>14,125</b>	<b>14,021</b>	<b>14,132</b>	<b>14,383</b>
<b>Cash used</b>					
Employees	5,950	6,455	6,519	6,575	6,632
Suppliers	4,413	5,439	5,422	5,478	5,525
<b>Total cash used</b>	<b>10,363</b>	<b>11,894</b>	<b>11,941</b>	<b>12,053</b>	<b>12,157</b>
<b>Net cash from or (used by) operating activities</b>	<b>2,007</b>	<b>2,231</b>	<b>2,080</b>	<b>2,079</b>	<b>2,226</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment	3,489	1,760	1,600	1,600	1,600
<b>Total cash used</b>	<b>3,489</b>	<b>1,760</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>
<b>Net cash from or (used by) investing activities</b>	<b>(3,489)</b>	<b>(1,760)</b>	<b>(1,600)</b>	<b>(1,600)</b>	<b>(1,600)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations - contributed equity	349	160	-	-	-
<b>Total cash received</b>	<b>349</b>	<b>160</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from/(used by) financing activities</b>	<b>349</b>	<b>160</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase or (decrease) in cash held</b>	<b>(1,133)</b>	<b>631</b>	<b>480</b>	<b>479</b>	<b>626</b>
Cash at the beginning of the reporting period	2,794	1,661	2,292	2,772	3,251
<b>Cash at the end of the reporting period</b>	<b>1,661</b>	<b>2,292</b>	<b>2,772</b>	<b>3,251</b>	<b>3,877</b>

**Table 5.4: Departmental Capital Budget Statement for the period ended 30 June**

	Estimated Actual 2004–05 \$'000	Budget Estimate 2005–06 \$'000	Forward Estimate 2006–07 \$'000	Forward Estimate 2007–08 \$'000	Forward Estimate 2008–09 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Total equity injections	349	160	-	-	-
<b>Total capital appropriations</b>	<b>349</b>	<b>160</b>	-	-	-
<b>Represented by:</b>					
Purchase of non-financial assets	349	160	-	-	-
Other	-	-	-	-	-
<b>Total represented by</b>	<b>349</b>	<b>160</b>	-	-	-
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriation	349	160	-	-	-
Funded internally by Departmental resources	3,140	1,600	1,600	1,600	1,600
<b>Total</b>	<b>3,489</b>	<b>1,760</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>

**Table 5.5: Departmental Property, Plant, Equipment and Intangibles —  
Summary of Movement (Budget year 2005–06)**

	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 2005</b>						
Gross book value	7,500	207,900	18,533	1,439	727	236,099
Accumulated depreciation	-	56,809	2,634	-	520	59,963
<b>Opening net book value</b>	<b>7,500</b>	<b>151,091</b>	<b>15,899</b>	<b>1,439</b>	<b>207</b>	<b>176,136</b>
Additions:						
by purchase	-	-	1,610	-	150	1,760
Depreciation/amortisation expense	-	1,100	866	-	100	2,066
Disposals:						
other disposals	-	-	-	-	-	-
<b>As at 30 June 2006</b>						
Gross book value	7,500	207,900	20,143	1,439	877	237,859
Accumulated depreciation	-	57,909	3,500	-	620	62,029
<b>Closing net book value</b>	<b>7,500</b>	<b>149,991</b>	<b>16,643</b>	<b>1,439</b>	<b>257</b>	<b>175,830</b>

**Table 5.6: Schedule of Budgeted Revenues and Expenses  
Administered on behalf of Government for the period ended 30 June**

	Estimated Actual 2004–05 \$'000	Budget Estimates 2005–06 \$'000	Forward Estimate 2006–07 \$'000	Forward Estimate 2007–08 \$'000	Forward Estimate 2008–09 \$'000
<b>REVENUES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
<b>Non-taxation (revenues from Government)</b>					
Goods and services	870	920	920	920	920
<b>Total non-taxation</b>	<b>870</b>	<b>920</b>	<b>920</b>	<b>920</b>	<b>920</b>
<b>Total revenues administered on behalf of Government</b>	<b>870</b>	<b>920</b>	<b>920</b>	<b>920</b>	<b>920</b>
<b>EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT</b>					
Other	870	920	920	920	920
<b>Total expenses administered on behalf of Government</b>	<b>870</b>	<b>920</b>	<b>920</b>	<b>920</b>	<b>920</b>

**Table 5.8: Schedule of Budgeted Administered Cash Flows for the period ended  
30 June**

	Estimated Actual 2004–05 \$'000	Budget Estimate 2005–06 \$'000	Forward Estimate 2006–07 \$'000	Forward Estimate 2007–08 \$'000	Forward Estimate 2008–09 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Other taxes, fees and fines	870	920	920	920	920
<b>Total cash received</b>	<b>870</b>	<b>920</b>	<b>920</b>	<b>920</b>	<b>920</b>
<b>Cash used</b>					
Cash to the Official Public Account	870	920	920	920	920
<b>Total cash used</b>	<b>870</b>	<b>920</b>	<b>920</b>	<b>920</b>	<b>920</b>
<b>Net cash from operating activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase 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>

## **5.3: NOTES TO THE FINANCIAL STATEMENTS**

### **Basis of accounting**

The budgeted statements of the High Court have been prepared in accordance with Australian Accounting Standards and Accounting Interpretations issued by the Australian Accounting Standards Board and Urgent Issues Group Abstracts and having regard to the Finance Minister's Orders (being the Commonwealth Authorities and Companies Orders – Financial Statements for reporting periods ending on or after 30 June 2005).

#### **1. Increase in appropriations**

The increase in appropriations in 2005–06 relates to additional funding for court resources, court security and new rent obligations for Adelaide and Melbourne law courts.

#### **2. Sales of goods and services**

This item consists of the following:

- subscriptions to High Court judgments and transcripts
- room hire to legal practitioners, and
- other sundry minor revenue.

#### **3. Employee expenses**

This item in the Statement of Financial Performance consists of:

- salaries, wages and allowances
- employer superannuation contributions
- provision for long service leave, and
- provision for recreation leave.

#### **4. Cash**

The item "cash" shown in the Statement of Financial Position includes funds on deposit with the Reserve Bank of Australia and cash on hand in the form of permanent advances.

#### **5. Receivables**

The item "receivables" in the Statement of Financial Position represents interest receivable on funds held in the Reserve Bank and sundry debtors.

**6. Prepaid expenses**

This item consists of rent paid in advance on leased premises.

**7. Reserves**

Land, buildings, plant and equipment were last re-valued as at June 2004 on a fair value basis. Building Improvements and Library holdings were also re-valued on a fair value basis as at June 2005.

**8. Capital acquisitions**

The reduction in capital expenditure in 2005-06 relates to the completion, in 2004-05 of both the elevator upgrade in the High Court building and the major upgrade to the Court Reporting Service at the Court.

**9. Leases**

All leases held by the Court at 30 June, 2005 will be operating leases.

**10. Administered items**

This item comprises fees and charges collected in accordance with Schedule 1 of the High Court of Australia (Fees) Regulations. The fees and charges collected each month are transferred to consolidated revenue.