

HIGH COURT OF AUSTRALIA

Section 1: 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 judicial salaries and allowances. These are administered by the Attorney-General's Department.

Table 1.1: Agency outcomes and output groups

HIGH COURT OF AUSTRALIA	
Chief Executive and Principal Registrar: Mr Christopher Doogan	
Total Price of Output	\$13.940m
Departmental Outcome Appropriation	\$13.684m
Outcome 1: To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate court in Australia	
Total Price	\$13.940m
Departmental Output Appropriation	\$13.684m
Output 1.1: High Court business	
Total Price	\$13.940m
Appropriation	\$13.684m

Section 2: Resources for 2006-07

2.1 APPROPRIATIONS AND OTHER RESOURCES

Table 2.1 shows the total resources from all origins for 2006-07, including appropriations. The table summarises how resources will be applied by outcome, administered and departmental classification.

The total appropriation for the High Court of Australia in the 2006-07 Budget is \$13.684m. The total price does not include judicial salaries and allowances, which are administered by the Attorney-General's Department.

Table 2.1: Appropriations and other resources 2006-07

Outcome/ Non-operating	Departmental			Administered				Total	
	Appropriation Bill No. 1 \$'000	Appropriation Bill No. 2 \$'000	Special Appropriation \$'000	Receipts (a) \$'000	Appropriation Bill No. 1 \$'000	SPP \$'000	Other \$'000		Special Appropriation \$'000
Outcome 1 - To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate court in Australia	13,684	-	-	256	-	-	-	-	-
TOTAL	13,684	-	-	256	-	-	-	-	13,940

(a) Departmental and administered receipts from other sources (i.e. other than appropriation amounts) that are available to be used.

2.3 OTHER RESOURCES AVAILABLE TO BE USED

Table 2.3 provides details of resources obtained by the High Court of Australia for provision of goods or services. These resources are approved for use by the High Court of Australia and are included in Table 2.1.

Table 2.3: Other resources available to be used¹

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

	ESTIMATED RESOURCES 2005-06 \$'000	BUDGET ESTIMATE 2006-07 \$'000
DEPARTMENTAL RESOURCES		
Sales of goods and services	79	79
Interest	162	162
Other	15	15
Total departmental other resources available to be used	256	256

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

Section 3: Outcomes

3.1 SUMMARY OF OUTCOMES AND CONTRIBUTION TO OUTCOMES

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

3.2 OUTCOMES — DEPARTMENTAL

Departmental appropriations by outcome

All appropriations received are allocated to Outcome 1.

3.3 OUTCOMES AND PERFORMANCE

Outcome 1 resourcing

Table 3.1 shows how the 2006-07 Budget appropriations translate to total resourcing for Outcome 1, including 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 2005-06 \$'000	BUDGET ESTIMATE 2006-07 \$'000
DEPARTMENTAL APPROPRIATIONS		
Output Group 1.1 - High Court business	13,776	13,684
Total revenue from Government (appropriations) contributing to price of departmental outputs	13,776	13,684
OTHER RESOURCES AVAILABLE TO BE USED		
Total revenue from other sources	256	256
Total resources (Total revenue from Government and from other sources)	14,032	13,940
Total estimated resourcing for Outcome 1 (Total price of outputs and administered appropriations)	14,032	13,940
Average staffing level (number)	100	100

Evaluations for Outcome 1

The caseload for the High Court of Australia has increased in the past two years and is expected to increase in future years. Further information can be found in the High Court of Australia's Annual Report.

Section 4: Other reporting requirements

4.1 PURCHASER-PROVIDER ARRANGEMENTS

The High Court of Australia does not participate in any purchaser-provider arrangements.

4.2 COST RECOVERY ARRANGEMENTS

The High Court of Australia does not have any cost recovery arrangements.

Section 5: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

An analysis of the High Court of Australia's budgeted financial statements, as reflected in the budgeted financial statements and administered notes for 2006-07, is provided below.

Departmental

Income Statement

The High Court of Australia is budgeting for a break-even operating result for 2006-07 compared to an estimated operating surplus of \$0.128m in 2005-06.

Balance Sheet

The High Court of Australia's budgeted net asset position of \$177.442m for 2006-07 is the same as the 2005-06 estimated actual. This is due to a budgeted nil operating surplus for 2006-07 with no equity or capital injections for 2006-07.

Administered

Administered items comprise fees and charges collected in accordance with the *High Court of Australia (Fees) Regulations 2004 Schedule 1*. The fees and charges collected are transferred to consolidated revenue.

BUDGETED FINANCIAL STATEMENTS TABLES

Table 5.1: Budgeted departmental income statement for the period ended 30 June

	ESTIMATED ACTUAL 2005-06 \$'000	BUDGET ESTIMATE 2006-07 \$'000	FORWARD ESTIMATE 2007-08 \$'000	FORWARD ESTIMATE 2008-09 \$'000	FORWARD ESTIMATE 2009-10 \$'000
INCOME					
REVENUE					
Revenues from Government	13,776	13,684	13,771	14,011	14,128
Goods and services	79	79	79	79	79
Interest	162	162	162	162	162
Other	15	15	15	15	15
Total revenue	14,032	13,940	14,027	14,267	14,384
Total income	14,032	13,940	14,027	14,267	14,384
EXPENSE					
Employees	6,974	6,722	7,097	7,160	7,221
Suppliers	4,864	5,159	4,871	4,901	4,942
Depreciation and amortisation	2,066	2,059	2,059	2,206	2,221
Total expenses	13,904	13,940	14,027	14,267	14,384
Operating result	128	-	-	-	-
Net surplus or (deficit) attributable to the Australian Government	128	-	-	-	-

Table 5.2: Budgeted departmental balance sheet as at 30 June

	ESTIMATED ACTUAL 2005-06 \$'000	BUDGET ESTIMATE 2006-07 \$'000	FORWARD ESTIMATE 2007-08 \$'000	FORWARD ESTIMATE 2008-09 \$'000	FORWARD ESTIMATE 2009-10 \$'000
ASSETS					
FINANCIAL ASSETS					
Cash	2,349	2,829	3,308	3,934	4,575
Receivables	56	56	56	56	56
Total financial assets	2,405	2,885	3,364	3,990	4,631
Non-financial assets					
Land and buildings	159,369	158,269	157,169	155,769	154,369
Infrastructure, plant and equipment	15,594	16,235	16,876	17,670	18,449
Heritage and cultural assets	1,439	1,439	1,439	1,439	1,439
Inventories	2	2	2	2	2
Intangibles	309	309	309	309	309
Other	323	323	323	323	323
Total non-financial assets	177,036	176,577	176,118	175,512	174,891
Total assets	179,441	179,462	179,482	179,502	179,522
LIABILITIES					
Provisions					
Employees	1,535	1,535	1,535	1,535	1,535
Total provisions	1,535	1,535	1,535	1,535	1,535
Payables					
Suppliers	450	470	490	510	530
Other	14	15	15	15	15
Total payables	464	485	505	525	545
Total liabilities	1,999	2,020	2,040	2,060	2,080
EQUITY*					
Parent entity interest					
Contributed equity	53,985	53,985	53,985	53,985	53,985
Reserves	121,783	121,783	121,783	121,783	121,783
Retained surpluses or accumulated deficits	1,674	1,674	1,674	1,674	1,674
Total parent entity interest	177,442	177,442	177,442	177,442	177,442
Total equity	177,442	177,442	177,442	177,442	177,442
Current assets	2,728	3,208	3,687	4,313	4,954
Non-current assets	176,713	176,254	175,795	175,189	174,568
Current liabilities	1,170	1,191	1,211	1,231	1,251
Non-current liabilities	829	829	829	829	829

*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 2005-06 \$'000	BUDGET ESTIMATE 2006-07 \$'000	FORWARD ESTIMATE 2007-08 \$'000	FORWARD ESTIMATE 2008-09 \$'000	FORWARD ESTIMATE 2009-10 \$'000
OPERATING ACTIVITIES					
CASH RECEIVED					
Goods and services	79	79	79	79	79
Appropriations	13,776	13,684	13,771	14,011	14,128
Interest	162	162	162	162	162
Other	85	85	85	85	85
Total cash received	14,102	14,010	14,097	14,337	14,454
Cash used					
Employees	6,763	6,834	6,897	6,960	7,021
Suppliers	4,838	4,826	4,851	4,881	4,922
Other	270	270	270	270	270
Total cash used	11,871	11,930	12,018	12,111	12,213
Net cash from or (used by) operating activities	2,231	2,080	2,079	2,226	2,241
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	1,760	1,600	1,600	1,600	1,600
Total cash used	1,760	1,600	1,600	1,600	1,600
Net cash from or (used by) investing activities	(1,760)	(1,600)	(1,600)	(1,600)	(1,600)
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	160	-	-	-	-
Total cash received	160	-	-	-	-
Net cash from or (used by) financing activities	160	-	-	-	-
Net increase or (decrease) in cash held	631	480	479	626	641
Cash at the beginning of the reporting period	1,718	2,349	2,829	3,308	3,934
Cash at the end of the reporting period	2,349	2,829	3,308	3,934	4,575

Table 5.4: Departmental statement of changes in equity — summary of movement Budget 2006-07

	ACCUMULATED RESULTS \$'000	ASSET REVALUATION RESERVE \$'000	CONTRIBUTED EQUITY/ CAPITAL \$'000	TOTAL EQUITY \$'000
OPENING BALANCE AS AT 1 JULY 2006				
Balance carried forward from previous period	1,674	121,783	53,985	177,442
Adjusted opening balance	1,674	121,783	53,985	177,442
Estimated closing balance as at 30 June 2007	1,674	121,783	53,985	177,442

Table 5.5: Departmental capital budget statement

	ESTIMATED ACTUAL 2005-06 \$'000	BUDGET ESTIMATE 2006-07 \$'000	FORWARD ESTIMATE 2007-08 \$'000	FORWARD ESTIMATE 2008-09 \$'000	FORWARD ESTIMATE 2009-10 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections	160	-	-	-	-
Total capital appropriations	160	-	-	-	-
Represented by:					
Purchase of non-financial assets	160	-	-	-	-
Total represented by	160	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	160	-	-	-	-
Funded internally by departmental resources	1,600	1,600	1,600	1,600	1,600
Total	1,760	1,600	1,600	1,600	1,600

Table 5.6: Departmental property, plants, equipment and intangibles — summary of movement Budget year 2006-07

	LAND	BUILDINGS	OTHER INFRASTRUCTURE PLANT AND EQUIPMENT	HERITAGE AND CULTURAL ASSETS	COMPUTER SOFTWARE	TOTAL
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2006						
Gross book value	7,500	210,219	16,676	1,439	917	236,751
Accumulated depreciation	-	58,350	1,082	-	608	60,040
Opening net book value	7,500	151,869	15,594	1,439	309	176,711
Additions:						
by purchase	-	-	1,500	-	100	1,600
Depreciation/amortisation expense	-	1,100	859	-	100	2,059
As at 30 June 2007						
Gross book value	7,500	210,219	18,176	1,439	1,017	238,351
Accumulated depreciation	-	59,450	1,941	-	708	62,099
Estimated closing net book value	7,500	150,769	16,235	1,439	309	176,252

Table 5.7: Schedule of budgeted income and expenses administered on behalf of Government for the period ended 30 June

	ESTIMATED ACTUAL 2005-06 \$'000	BUDGET ESTIMATE 2006-07 \$'000	FORWARD ESTIMATE 2007-08 \$'000	FORWARD ESTIMATE 2008-09 \$'000	FORWARD ESTIMATE 2009-10 \$'000
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
REVENUE					
NON-TAXATION					
Goods and services	920	920	920	920	920
Total non-taxation	920	920	920	920	920
Total revenues administered on behalf of Government	920	920	920	920	920
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Other	920	920	920	920	920
Total expenses administered on behalf of Government	920	920	920	920	920

Table 5.9: Schedule of budgeted administered cash flows for the period ended 30 June

	ESTIMATED ACTUAL 2005-06 \$'000	BUDGET ESTIMATE 2006-07 \$'000	FORWARD ESTIMATE 2007-08 \$'000	FORWARD ESTIMATE 2008-09 \$'000	FORWARD ESTIMATE 2009-10 \$'000
OPERATING ACTIVITIES					
CASH RECEIVED					
Other taxes, fees and fines	920	920	920	920	920
Total cash received	920	920	920	920	920
Cash used					
Cash to the Official Public Account	920	920	920	920	920
Total cash used	920	920	920	920	920
Net cash from or (used by) operating activities	-	-	-	-	-
Net increase or (decrease) in cash held	-	-	-	-	-
Cash at beginning of reporting period	-	-	-	-	-
Cash at end of reporting period	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS

Basis of Accounting

The budgeted statements of the High Court of Australia have been prepared in accordance with Australian Accounting Standards and Australian equivalents to the International Financial Reporting Standards and having regard to the Finance Minister's Orders.

Revenue from government

Appropriations for departmental outputs are recognised as revenue.

Sales of goods and services

This item consists of the following:

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

Employee expenses

Employee expenses consist of salaries, leave entitlements, redundancy expenses, allowances and superannuation.

Suppliers

Supplier expenses consist of consultants and contract costs, communications, travel expenses and administrative costs.

Cash

Cash includes funds on deposit with the Reserve Bank of Australia and cash on hand in the form of permanent advances.

Assets and liabilities

Assets include land and buildings, interest receivable on funds held in the Reserve Bank, sundry debtors and prepaid expenses consisting mainly of rent paid in advance on leased premises.

Liabilities include creditors and payables, unearned income and employee provisions.

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.

Leases

All leases held at 30 June 2007 are operating leases.

Administered items

This item comprises fees and charges collected in accordance with of the *High Court of Australia (Fees) Regulations 2004* Schedule 1. The fees and charges collected are transferred to consolidated revenue.