

HIGH COURT OF AUSTRALIA

Outcomes and Outputs

High Court of Australia
Chief Executive and Principal Registrar: Mr Chris Doogan

Total Price of Outputs \$12.513m (**up \$0.239m**)
Departmental Outcomes Appropriation \$12.244m (**up \$0.239m**)

Outcome 1

To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate court in Australia

Total Price \$12.513m (**up \$0.239m**)
Departmental Outputs Appropriation \$12.244m (**up \$0.239m**)

Output 1.1

High Court business

Total Price \$12.513m (**up \$0.239m**)
Appropriation \$12.244m (**up \$0.239m**)

Section 1: Overview, variations and measures

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.

There are no changes to the High Court of Australia's role, mission or its outcomes and outputs structures as a result of Additional Estimates.

ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

The total appropriation for the Court has been increased by \$0.239m to include one-off supplementation for increases in Comcover premiums and ongoing funding to implement recommendations resulting from the Budget estimates – enhanced quality and timeliness by the Department of Finance.

Measures

	2003–04 (\$'000)	2004–05 (\$'000)	2005–06 (\$'000)	2006–07 (\$'000)
Outcome 1				
Increase in departmental appropriations				
Budget estimates – enhanced quality and timeliness	134	137	139	125

Other variations to appropriations

	2003–04 (\$'000)	2004–05 (\$'000)	2005–06 (\$'000)	2006–07 (\$'000)
Outcome 1				
Variations in departmental appropriations				
Comcover supplementation	105	-	-	-
Total	239	137	139	125

MEASURES — AGENCY SUMMARY

Budget estimates – enhanced quality and timeliness

The Government will provide additional funding to agencies of \$88.5m over five years (including \$0.1m in 2007–08) to implement the Budget Estimates and Framework Review (BEFR) recommendations. This funding includes capital of \$7.4m over four years.

In the 2003–04 Budget the Government made provision for \$78.0m over five years to improve the accuracy, responsiveness and effectiveness of agencies' contribution to the Commonwealth's budget estimates and framework system and to assist agencies to drive improved financial management and reporting within their organisations. The Government has provided an extra \$10.5m over five years to fund agencies to implement BEFR recommendations.

The Government has provided the High Court with funding of \$0.7m over five years to enhance the quality and timeliness of Budget estimates. Funding for each financial year from 2003–04 to 2006–07 is shown in Table 1.1 below. There is an additional component of capital in 2003–04.

Table 1.1: Summary of Measures since the 2003–04 Budget

Measure	Outcome	Outputs Affected	Appropriations 2003–04 (\$'000)			Appropriations 2004–05 (\$'000)			Appropriations 2005–06 (\$'000)			Appropriations 2006–07 (\$'000)		
			Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total	Admin Items	Dept Outputs	Total
Budget estimates – enhanced quality and timeliness *	1	1.1	-	134	134	-	137	137	-	139	139	-	125	125
Total			-	134	134	-	137	137	-	139	139	-	125	125

Capital Measure

- ⊖ * \$0.050m received in 2003–04 as a result of Budget estimates – enhanced quality and timeliness, will be appropriated as a capital injection in 2003–04.

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.2: Appropriation Bill (No 3) 2003–04

	2002–03 Available \$'000	2003–04 Budget \$'000	2003–04 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENTAL OUTPUTS					
Outcome 1					
To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate court in Australia					
	25,913	12,005	12,244	239	-
Total	25,913	12,005	12,244	239	-

Table 1.3: Appropriation Bill (No 4) 2003–04

	2002–03 Available \$'000	2003–04 Budget \$'000	2003–04 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-Operating					
Equity injections	-	-	50	50	-
Total	-	-	50	50	-

Table 1.4: Average Staffing Level (ASL)

	2003–04 Budget	2003–04 Revised	Variation
Outcome 1			
To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate court in Australia			
	85	86	1
Total	85	86	1

Revenue from independent sources

Table 1.6: Revenue from Independent Sources

	Budget Estimate 2003–04 \$'000	Revised Estimate 2003–04 \$'000
DEPARTMENTAL REVENUE		
Sales of goods and services	68	68
Interest	201	201
Total non-appropriation departmental revenue	269	269
ADMINISTERED REVENUE		
Fees and charges	868	868
Total non-appropriation administered revenue	868	868

Section 2: Revisions to outcomes and outputs

OUTCOMES AND OUTPUT GROUPS

There are no changes to the performance information for the High Court's outcomes and outputs arising from Additional Estimates variations and measures.

Output cost attribution

Corporate overheads, based upon expense equivalents, are directly allocated to the Court's only output, High Court business.

Outcome 1

Explanation of variations

The net increase in appropriation for 2003–04 of \$0.239m is attributed to an increase of \$0.105m in the Court's Comcover premiums and \$0.134m recurrent supplementation to facilitate implementation of the recommendations of the Budget Estimates Framework Review (BEFR) conducted by the Department of Finance. The Court will also receive a capital injection of \$0.050m in 2003–04 to upgrade the Court's Financial Management Information System. This will enable compliance with the monthly reporting requirements of the Department of Finance emanating from BEFR.

Section 3: Budgeted financial statements

Revisions to the budgeted departmental and administered financial statements for the department since the 2003–04 Portfolio Budget Statements are presented in this section.

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 2003–04, is provided below.

Departmental financial statements

Budgeted statement of financial performance

The Court is budgeting for an operating surplus of \$0.053m for 2003–04 compared to \$0.426m in 2002–03. The result in 2003–04 is attributable to the commitment by the High Court to fund activities associated with the centenary celebrations in 2003–04. This is reflected in the larger than usual increase in additional funding and total expenses in 2003–04.

Budgeted statement of financial position

The Court's budgeted net asset position of \$156.7m for 2003–04 represents an increase of \$0.103m from the 2002–03 estimated actual. The increase is due to the budgeted operating surplus for the year and a capital injection of \$0.050m.

Administered

Administered 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 automatically transferred from the Court's fees and charges account to consolidated revenue.

Table 3.1: Budgeted Departmental Statement of Financial Performance for the period ended 30 June

	Actual 2002-03 Note \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
Revenues from ordinary activities					
Revenue from Government	25,913	12,244	11,626	11,948	11,863
Goods and Services	76	68	68	69	69
Interest	269	201	205	233	233
Other	102	-	-	-	-
Revenues from ordinary activities	26,360	12,513	11,899	12,250	12,165
Expenses from ordinary activities (excluding borrowing costs expense)					
Employees	5,018	5,240	5,255	5,271	5,286
Suppliers	4,554	5,373	4,576	4,589	4,602
Depreciation and amortisation	1,679	1,837	1,847	1,857	1,850
Write-down of assets	7	-	-	-	-
Value of assets sold	4	-	-	-	-
Expenses from ordinary activities (excluding borrowing costs expense)	11,262	12,450	11,678	11,717	11,738
Borrowing cost expense	19	10	10	10	10
Operating surplus or deficit from ordinary activities	15,079	53	211	523	417
Net surplus or deficit	15,079	53	211	523	417
Capital Use Charge*	14,653	-	-	-	-
Net surplus or deficit attributable to Commonwealth	426	53	211	523	417

* The Capital Use Charge was discontinued from 1 July 2003.

**Table 3.2: Budgeted Departmental Statement of Financial Position
as at 30 June**

	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
Note					
ASSETS					
Financial assets					
Cash	3,175	2,025	2,493	3,283	3,960
Receivables	253	157	157	157	157
Accrued Revenue	-	5	5	5	5
Total financial assets	3,428	2,187	2,655	3,445	4,122
Non-financial assets					
Land and buildings	142,700	142,600	141,198	139,698	138,198
Infrastructure, plant and equipment	10,398	11,558	12,711	13,921	15,181
Heritage and cultural assets	1,146	1,146	1,146	1,146	1,146
Inventories	2	1	1	1	1
Intangibles	181	435	437	470	460
Other	546	554	562	570	579
Total non-financial assets	154,973	156,294	156,055	155,806	155,565
Total assets	158,401	158,481	158,710	159,251	159,687
LIABILITIES					
Interest bearing liabilities					
Leases	111	116	121	126	131
Total interest bearing liabilities	111	116	121	126	131
Provisions					
Employees	1,386	1,348	1,353	1,360	1,365
Total provisions	1,386	1,348	1,353	1,360	1,365
Payables					
Suppliers	290	301	310	316	324
Other	16	15	14	14	15
Total payables	306	316	324	330	339
Total liabilities	1,803	1,780	1,798	1,816	1,835
EQUITY					
Parent equity interest					
Contributed equity	53,426	53,476	53,476	53,476	53,476
Reserves	102,115	102,115	102,115	102,115	102,115
Retained surpluses or accumulated deficits	1,057	1,110	1,321	1,844	2,261
Total parent equity interest	156,598	156,701	156,912	157,435	157,852
Total equity	156,598	156,701	156,912	157,435	157,852
Current liabilities	1,054	1,032	1,043	1,053	1,064
Non-current liabilities	749	748	755	763	771
Current assets	3,975	2,152	2,620	3,410	4,087
Non-current assets	154,426	156,329	156,090	155,841	155,600

Table 3.3: Budgeted Departmental Statement of Cash Flows for the period ended 30 June

	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	25,817	12,340	11,626	11,948	11,863
Goods and services	155	68	68	69	69
Interest	239	201	205	233	233
Other	3	-	-	-	-
Total cash received	26,214	12,609	11,899	12,250	12,165
Cash used					
Employees	4,783	5,240	5,255	5,271	5,286
Suppliers	4,965	5,369	4,576	4,589	4,602
Other	44	-	-	-	-
Total cash used	9,792	10,609	9,831	9,860	9,888
Net cash from/(used by) operating activities	16,422	2,000	2,068	2,390	2,277
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	2	-	-	-	-
Total cash received	2	-	-	-	-
Cash used					
Purchase of property, plant and equipment	2,028	3,150	1,600	1,600	1,600
Total cash used	2,028	3,150	1,600	1,600	1,600
Net cash from/(used by) investing activities	(2,026)	(3,150)	(1,600)	(1,600)	(1,600)
FINANCIAL ACTIVITIES					
Cash used					
Repayments of debt	67	-	-	-	-
Capital use charge paid	14,653	-	-	-	-
Total cash used	14,720	-	-	-	-
Net cash from/(used by) financing activities	(14,720)	-	-	-	-
Net increase in cash held	(324)	(1,150)	468	790	677
Cash at the beginning of the reporting period	3,499	3,175	2,025	2,493	3,283
Cash at end of reporting period	3,175	2,025	2,493	3,283	3,960

Table 3.4: Departmental Capital Budget Statement

	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections	-	50	-	-	-
Total loans	-	-	-	-	-
Appropriation of previous year's carryover	-	96	-	-	-
Total	-	146	-	-	-
Represented by					
Purchase of non-financial assets	-	50	-	-	-
Other	-	96	-	-	-
Total	-	146	-	-	-
PURCHASE OF NON-CURRENT ASSETS					
Funded by capital appropriations	-	50	-	-	-
Funded internally by departmental resources	2,028	3,100	1,600	1,600	1,600
Total	2,028	3,150	1,600	1,600	1,600

Table 3.5: Departmental Non-financial Assets – Summary of Movement (Budget Year 2003–04)

	Land \$'000	Buildings \$'000	Other Infrastructure Plant and Equipment \$'000	Heritage and Cultural Assets \$'000	Computer Software \$'000	Other Intangibles \$'000	Total \$'000
Carrying amount at the start of year	5,500	137,200	10,398	1,146	13	169	154,426
Additions	-	1,400	1,400	-	60	290	3,150
Depreciation/amortisation expense	-	1,500	240	-	33	64	1,837
Carrying amount at the end of year	5,500	137,100	11,558	1,146	40	395	155,739
Total additions							
Self funded	-	1,400	1,400	-	10	290	3,100
Appropriations	-	-	-	-	50	-	50
Total	-	1,400	1,400	-	60	290	3,150

Table 3.6: Schedule of Budgeted Revenues and Expenses Administered on behalf of Government for the period ended 30 June

	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
REVENUES					
Non-taxation					
Other sources of non-taxation revenues	911	868	870	870	870
Total non-taxation	911	868	870	870	870
Total revenues administered on behalf of the Government	911	868	870	870	870
EXPENSES					
Other	-	-	-	-	-
Total expenses administered on behalf of the Government	-	-	-	-	-

Table 3.8: Schedule of Budgeted Administered Cash Flows for the period ended 30 June

	Actual 2002-03 \$'000	Revised Budget 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
OPERATING ACTIVITIES					
Cash received					
Other	911	868	870	870	870
Total cash received	911	868	870	870	870
Cash used					
Cash to Official Public Account	911	868	870	870	870
Total cash used	911	868	870	870	870
Net cash from operating activities	-	-	-	-	-
Net increase/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 have been prepared:

- in accordance with Australian Accounting Standards, other authoritative pronouncements of the Accounting Standards Board (Accounting Guidance Releases) and the consensus views of the Urgent Issues Group, and
- having regard to Statements of Accounting Concepts and the Explanatory Notes to Schedule 2 of the Commonwealth Authorities and Companies Orders.

Departmental

Appropriations

The High Court's appropriation in 2003-04 has been increased by \$0.239m reflecting additional supplementation for Comcover premiums and implementation of BEFR recommendations.

Administered Items

This item comprises fees and charges collected in accordance with Schedule 1 of the High Court of Australia (Fees) Regulations.

