

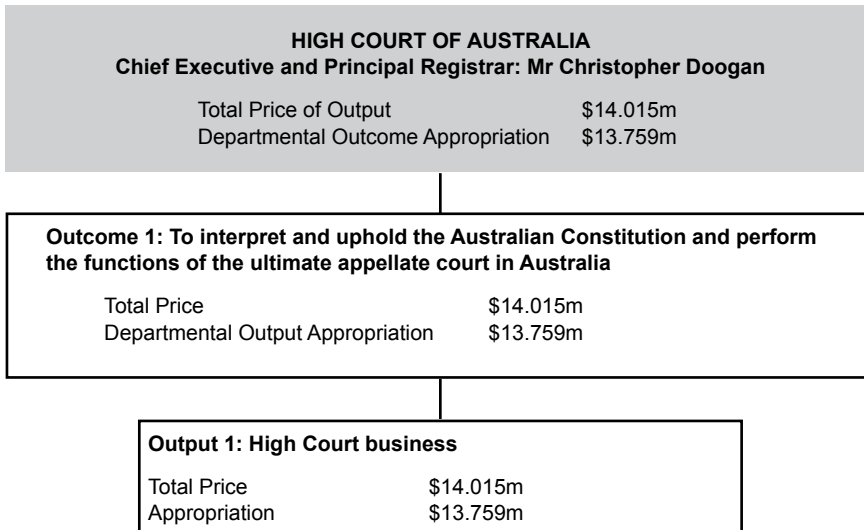
HIGH COURT OF AUSTRALIA

Section 1: Agency overview and resources; variations and measures

OVERVIEW

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

Table 1.1: Agency outcomes and output groups



ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

Additional funding of \$0.074m has been provided over four years to the High Court to meet judicial and related remuneration increases determined by the Remuneration Tribunal for the 2006-07 year.

Additional funding of \$0.404m over four years has also been provided for wage cost indices changes.

In 2005-06, the High Court raised a provision of \$0.023m pending finalisation of budget-related processes. This amount relates to the appropriation payable to the Department of Finance as a result of this process. Instead of making a payment to the Department of Finance, it was agreed that the amount is offset against the October 2006 wage cost indices update.

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

	2006-07 \$'000	2007-08 \$'000	2008-09 \$'000	2009-10 \$'000
Outcome 1				
Variation in Departmental appropriations				
Wage Cost Index Adjustments	79	92	116	117
Wage cost indices (2005-06 amount reflected in 2006-07)	(23)	-	-	-
Supplementation for judicial and related offices salary increases (Remuneration Tribunal Determination 2006/10)	19	19	18	18
Total changes in Departmental appropriations	75	111	134	135

BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.5: Appropriation Bill (No. 3) 2006-07

	2005-06 Available \$'000	2006-07 Budget \$'000	2006-07 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	13,799	13,684	13,759	75	-
Total High Court	13,799	13,684	13,759	75	-

Section 2: Revisions to agency outcomes

OUTCOMES, ADMINISTERED ITEMS AND OUTPUTS

Table 1.1 'Agency outcomes and outputs groups' lists the outcomes statement and output group for the High Court.

There are no changes to the outcome and output structure as a result of Additional Estimates.

Apart from price per output in Table 1.1 there have been no changes to performance information.

Section 3: Budgeted financial statements

The budgeted financial statements comprise full financial statements for departmental items and Income Statement and Statement of Cash Flows for administered items.

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

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

BUDGETED FINANCIAL STATEMENTS

Departmental financial statements

Budgeted departmental income statement

The Appropriation Bill 3 funding of \$0.075m is reflected as an increase in revenue from Government and a corresponding increase in employee and depreciation expenses.

Budgeted departmental balance sheet

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

Budgeted departmental statement of cash flows

The increase in cash received for appropriations is matched by an increase in cash used by employees and suppliers under Operating Activities.

Schedule of administered activity

The High Court does not expect to have any significant changes to administered revenue.

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

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
INCOME					
Revenue					
Revenues from Government	13,799	13,759	13,882	14,145	14,263
Goods and services	112	79	79	79	79
Interest	190	162	162	162	162
Other	6	15	15	15	15
Total income	14,107	14,015	14,138	14,401	14,519
EXPENSE					
Employees	6,545	6,741	7,116	7,294	7,356
Suppliers	5,137	5,159	4,883	4,901	4,942
Depreciation and amortisation	2,210	2,115	2,139	2,206	2,221
Net losses from sale of assets	1	-	-	-	-
Total expenses	13,893	14,015	14,138	14,401	14,519
Operating result from continuing operations	214	-	-	-	-
Net surplus or (deficit) attributable to the Australian Government	214	-	-	-	-

Table 3.2: Budgeted departmental balance sheet as at 30 June

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,912	2,391	2,870	3,496	4,137
Receivables	149	149	149	149	149
Total financial assets	2,061	2,540	3,019	3,645	4,286
Non-financial assets					
Land and buildings	159,183	158,082	156,982	155,582	154,182
Infrastructure, plant and equipment	3,268	2,913	2,534	2,388	2,227
Library Holdings	13,233	14,173	15,113	16,053	16,993
Heritage and cultural assets	1,613	1,613	1,613	1,613	1,613
Inventories	3	3	3	3	3
Intangibles	162	163	163	163	163
Other	248	248	248	248	248
Total non-financial assets	177,710	177,195	176,656	176,050	175,429
Total assets	179,771	179,735	179,675	179,695	179,715
LIABILITIES					
Payables					
Suppliers	258	222	162	182	202
Other payables	240	240	240	240	240
Total payables	498	462	402	422	442
Provisions					
Employees	1,744	1,744	1,744	1,744	1,744
Total provisions	1,744	1,744	1,744	1,744	1,744
Total liabilities	2,242	2,206	2,146	2,166	2,186
EQUITY					
Contributed equity	53,985	53,985	53,985	53,985	53,985
Reserves	121,784	121,784	121,784	121,784	121,784
Retained surpluses or accumulated deficits	1,760	1,760	1,760	1,760	1,760
Total equity	177,529	177,529	177,529	177,529	177,529
Current assets	2,312	2,791	3,270	3,896	4,537
Non-current assets	177,459	176,944	176,405	175,799	175,178
Current liabilities	2,037	2,003	1,949	1,967	1,985
Non-current liabilities	205	203	197	199	201

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

	Actual	Revised	Forward	Forward	Forward
	2005-06	Budget	Estimate	Estimate	Estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	98	79	79	79	79
Appropriations	13,799	13,759	13,882	14,145	14,263
Interest	187	162	162	162	162
Net GST received	669	430	430	430	430
Other cash received	6	15	15	15	15
Total cash received	14,759	14,445	14,568	14,831	14,949
Cash used					
Employees	(6,324)	(6,853)	(6,916)	(7,094)	(7,156)
Suppliers	(5,749)	(5,512)	(5,573)	(5,511)	(5,552)
Total cash used	(12,073)	(12,365)	(12,489)	(12,605)	(12,708)
Net cash from or (used by) operating activities	2,686	2,080	2,079	2,226	2,241
INVESTING ACTIVITIES					
Cash received					
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	(2,653)	(1,600)	(1,600)	(1,600)	(1,600)
Total cash used	(2,653)	(1,600)	(1,600)	(1,600)	(1,600)
Net cash from or (used by) investing activities	(2,653)	(1,600)	(1,600)	(1,600)	(1,600)
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	160	-	-	-	-
Total cash received	160	-	-	-	-
Cash used					
Total cash used	-	-	-	-	-
Net cash from or (used by) financing activities	160	-	-	-	-
Net increase or (decrease) in cash held	193	480	479	626	641
Cash at the beginning of the reporting period	1,718	1,911	2,391	2,870	3,496
Cash at the end of the reporting period	1,911	2,391	2,870	3,496	4,137

Table 3.4: Departmental statement of changes in equity — summary of movement Budget year 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	1,760	121,784	53,985	177,529
Adjusted opening balance	1,760	121,784	53,985	177,529
Net operating result	-	-	-	-
Total income and expenses	-	-	-	-
Estimated closing balance as at 30 June 2007	1,760	121,784	53,985	177,529

Table 3.5: Departmental capital budget statement

	Actual 2005-06 \$'000	Revised Budget 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 3.6: Departmental property, plant, equipment and intangibles — summary of movement Budget year 2006-07

	Land	Buildings	Other Infrastructure Plant and Equipment	Library Holdings	Heritage and Cultural Assets	Computer Software	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2006							
Gross book value	7,500	210,496	3,948	13,299	1,613	580	237,436
Accumulated depreciation	-	(58,814)	(680)	(66)	-	(417)	(59,977)
Opening net book value	7,500	151,682	3,268	13,233	1,613	163	177,459
Additions:							
by purchase	-	-	500	1,000	-	100	1,600
Depreciation/amortisation expense	-	(1,100)	(855)	(60)	-	(100)	(2,115)
As at 30 June 2007							
Gross book value	7,500	210,496	4,448	14,299	1,613	680	239,036
Accumulated depreciation	-	(59,914)	(1,535)	(126)	-	(517)	(62,092)
Estimated closing net book value	7,500	150,582	2,913	14,173	1,613	163	176,944

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

	Actual 2005-06 \$'000	Revised Budget 2006-07 \$'000	Forward Estimate 2007-08 \$'000	Forward Estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
INCOME ADMINISTERED ON BEHALF OF THE GOVERNMENT					
Revenue					
Non-taxation					
Goods and services	990	920	920	920	920
Total non-taxation	990	920	920	920	920
Total revenues administered on behalf of the Government	990	920	920	920	920
Total expenses administered on behalf of the Government	990	920	920	920	920

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

	Actual 2005-06 \$'000	Revised Budget 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	990	920	920	920	920
Total cash received	990	920	920	920	920
Cash used					
Total cash used	-	-	-	-	-
Net cash from operating activities	990	920	920	920	920
INVESTING ACTIVITIES					
Cash received					
Total cash received	-	-	-	-	-
Cash used					
Total cash used	-	-	-	-	-
Net cash from investing activities	-	-	-	-	-
FINANCING ACTIVITIES					
Cash received					
Total cash received	-	-	-	-	-
Cash used					
Cash to Official Public Account	990	920	920	920	920
Total cash used	990	920	920	920	920
Net cash from financing activities	990	920	920	920	920
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 financial statements have been prepared on an accrual basis, in accordance with historical cost convention and consistent with Australian Accounting Standards.

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.

Suppliers

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

Cash

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

Assets

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

Liabilities

The liabilities are made up of employee salary and leave entitlements, property lease make-good provisions and unpaid creditors.