

HIGH COURT OF AUSTRALIA

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION

The High Court of Australia 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 courts of the states and territories, from the Federal Court of Australia and from the Family Court of Australia 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.

1.2 AGENCY RESOURCE STATEMENT

Table 1.1 shows the total resources from all origins. The table summarises how resources will be applied.

Table 1.1: Agency resource statement—Budget estimates for 2009–10 as at Budget, May 2009

Source	Estimate of prior year amounts available in 2009–10 (\$'000)	+ Proposed at Budget 2009–10 (\$'000)	= Total estimate 2009–10 (\$'000)	Actual available appropriation 2008–09 (\$'000)
Opening balance/reserves at bank	4,015		4,015	6,865
ORDINARY ANNUAL SERVICES				
Departmental appropriation				
Outcome 1: To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate Court in Australia		16,477 ¹	16,477	15,237
Total ordinary annual services		16,477	16,477	15,237
Other services				
Non-operating		1,332 ²	1,332	–
Total other services		1,332	1,332	–
Total annual appropriations		17,809	17,809	15,237
Total funds from government		17,809	17,809	15,237
FUNDS FROM OTHER SOURCES				
Interest		202	202	455
Sale of goods and services		79	79	110
Other		15	15	15
Total		296	296	580
Total net resourcing for agency	4,015	18,105	22,120	22,682

All figures are GST exclusive.

The High Court is neither a Prescribed Agency under the *Financial Management and Accountability Act 1997* nor a Statutory Authority under the *Commonwealth Authorities and Companies Act 1997*. Consequently, tables for the High Court may differ from the standard tables for FMA Act or CAC Act bodies.

1. Appropriation Bill (No. 1) 2009–10.
2. Appropriation Bill (No. 2) 2009–10.

1.3 BUDGET MEASURES

Budget measures relating to the High Court are detailed in Budget Paper No. 2. The High Court has one new measure, as shown in table 1.2. The court will receive an additional \$9m over four years. This funding will be used for security, preventative maintenance, electronic legal subscriptions, library acquisitions and technology infrastructure.

Table 1.2: Agency 2009–10 Budget measures

	Program	2008–09 (\$'000)	2009–10 (\$'000)	2010–11 (\$'000)	2011–12 (\$'000)	2012–13 (\$'000)
EXPENSE MEASURES						
High Court of Australia—additional resourcing						
	1.1					
Departmental expenses		–	1,060	876	688	800
Total expense measures						
Departmental		–	1,060	876	688	800
Total		–	1,060	876	688	800
CAPITAL MEASURES						
High Court of Australia—additional resourcing						
	1.1					
Departmental capital		–	1,332	1,398	1,361	1,450
Total capital measures						
Departmental		–	1,332	1,398	1,361	1,450
Total		–	1,332	1,398	1,361	1,450

Prepared on a Government Finance Statistics (fiscal) basis.

1.4 TRANSITION FROM OUTCOMES AND OUTPUTS TO OUTCOMES AND PROGRAMS

From the 2009–10 Budget, all General Government Sector (GGS) entities will be reporting on a program basis. The table below outlines the transition from the 2008–09 Budget year (as at Additional Estimates), which was presented in outputs, to the program reporting framework used for the 2009–10 Budget.

Figure 2: Transition table

2008–09 Budget year	2009–10 Budget year
Outcome 1: To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate Court in Australia	Outcome 1: To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate Court in Australia
Output 1.1: High Court Business	Program 1.1: High Court Business

Section 2: Outcomes and planned performance

2.1 OUTCOMES AND PERFORMANCE INFORMATION

Government outcomes are the intended results, impacts or consequences of actions by the government on the Australian community. Agencies deliver programs, which are the government actions taken to deliver the stated outcomes. Agencies are required to identify the programs that contribute to government outcomes over the Budget and forward years.

The High Court’s outcome is described below together with its related program. The outcome does not include judicial salaries and allowances. These are administered by the Attorney-General’s Department.

Outcome 1: To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate Court of Australia

Outcome 1 budgeted resources

Table 2.1 provides an overview of the total resources for Outcome 1, by program.

Table 2.1: Budgeted resources for Outcome 1

	2008–09 Estimate of available resources (\$'000)	2009–10 Estimate of available resources (\$'000)
Outcome 1: To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate Court of Australia		
Program 1.1: High Court Business		
Appropriation revenue		
Ordinary annual services (Appropriation Bill No. 1)	15,237	16,477
Revenues from other independent sources	580	296
Total resources for Outcome 1	15,817	16,773
	2008–09	2009–10
Average staffing level (number)	87	88

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the Budget year as government priorities change.

Contributions to Outcome 1

Program 1.1: High Court Business

Program objective
The program objective is to interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate court in Australia.

Program 1.1 expenses

The High Court will receive additional appropriation funding in the 2009–10 Budget year and forward years to fund expenditure for building maintenance, security, electronic legal subscriptions and information technology infrastructure reviews.

	2008–09 Revised budget	2009–10 Budget	2010–11 Forward year 1	2011–12 Forward year 2	2012–13 Forward year 3
(\$'000)					
Annual departmental expenses					
Departmental item	16,877	16,773	16,675	16,611	16,803
Expenses not requiring appropriation in the Budget year	915	915	915	915	915
Total program expenses	17,792	17,688	17,590	17,526	17,718

Program 1.1 deliverables

The High Court decides cases arising in its original and appellate jurisdictions.

Section 3: Explanatory tables and budgeted financial statements

Section 3 presents explanatory tables and budgeted financial statements that provide a comprehensive snapshot of agency finances for the Budget year 2009–10. It explains how Budget plans are incorporated into the financial statements.

3.1 EXPLANATORY TABLES

3.1.1 Movement of administered funds between years

The High Court has no administered funds that can be moved between years.

3.1.2 Special accounts

The High Court has no special accounts.

3.1.3 Australian Government Indigenous Expenditure

The High Court has no Indigenous-specific expenses.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Differences in agency resourcing and financial statements

There is no significant difference between the agency resourcing and financial statements.

3.2.2 Analysis of budgeted financial statements

An analysis of the High Court's budgeted financial statements, as reflected in the budgeted financial statements and administered notes for 2009–10, is provided below.

Departmental

Income statement

The increase in the High Court's appropriation from 2008–09 to 2009–10 includes \$1.105m in additional funding for security, preventative maintenance, electronic legal subscriptions and information technology infrastructure reviews. This is also reflected in an increase to supplier expenditure.

Balance sheet

The High Court's budgeted net asset position of \$193.910m for 2009–10 includes an equity injection of \$1.332m received for legal library acquisitions and information technology infrastructure.

Administered

The administered item comprises 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.

3.2.3 Budgeted financial statements tables

Departmental

**Table 3.2.1: Budgeted departmental comprehensive income statement
(for the period ended 30 June)**

	Estimated actual 2008–09 (\$'000)	Budget estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
EXPENSES					
Employee benefits	7,404	7,489	7,498	7,542	7,477
Suppliers	5,940	6,551	6,382	6,261	6,502
Depreciation and amortisation	3,738	3,648	3,710	3,723	3,738
Write-down and impairment of assets	710	–	–	–	–
Total expenses	17,792	17,688	17,590	17,526	17,717
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	110	79	79	79	79
Interest	455	202	202	202	200
Other revenue	15	15	15	15	15
Total revenue	580	296	296	296	294
Gains					
Resources received free of charge	915	915	915	915	915
Total gains	915	915	915	915	915
Total own-source income	1,495	1,211	1,211	1,211	1,209
Net cost of (contribution by) services	16,297	16,477	16,379	16,315	16,508
Appropriation revenue	15,237	16,477	16,379	16,315	16,508
Surplus (deficit) attributable to the Australian Government	(1,060)	–	–	–	–

Prepared on Australian Accounting Standards basis.

Table 3.2.2: Budgeted departmental balance sheet (as at 30 June)

	Estimated actual 2008–09 (\$'000)	Budget estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
ASSETS					
Financial assets					
Cash and cash equivalents	539	1,225	1,973	2,733	2,849
Trade and other receivables	98	98	98	98	98
Investments	3,476	3,476	3,476	3,476	3,476
Total financial assets	4,113	4,799	5,547	6,307	6,423
Non-financial assets					
Land and buildings	168,565	167,165	165,765	164,365	164,365
Infrastructure, plant and equipment	20,146	22,113	24,126	26,209	27,606
Intangibles	16	115	172	109	46
Heritage and cultural assets	1,937	1,937	1,937	1,937	1,937
Other	264	264	264	264	264
Total non-financial assets	190,928	191,594	192,264	192,884	194,218
Total assets	195,041	196,393	197,811	199,191	200,641
LIABILITIES					
Provisions					
Employees	1,895	1,905	1,915	1,925	1,925
Total provisions	1,895	1,905	1,915	1,925	1,925
Payables					
Suppliers	129	139	148	158	158
Other	439	439	439	439	439
Total payables	568	578	587	597	597
Total liabilities	2,463	2,483	2,502	2,522	2,522
Net assets	192,578	193,910	195,309	196,669	198,119
EQUITY*					
Parent entity interest					
Contributed equity	56,678	58,010	59,409	60,769	62,219
Reserves	136,763	136,763	136,763	136,763	136,763
Retained surpluses or accumulated deficits	(863)	(863)	(863)	(863)	(863)
Total parent entity interest	192,578	193,910	195,309	196,669	198,119
Total equity	192,578	193,910	195,309	196,669	198,119
Current assets	4,377	5,063	5,811	6,571	6,687
Non-current assets	190,664	191,330	192,000	192,620	193,954
Current liabilities	2,313	2,332	2,350	2,369	2,369
Non-current liabilities	150	151	152	153	153

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

Prepared on Australian Accounting Standards basis.

**Table 3.2.3: Budgeted departmental statement of cash flows
(for the period ended 30 June)**

	Estimated actual 2008–09 (\$'000)	Budget estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Goods and services	110	79	79	79	80
Appropriations	15,237	16,477	16,379	16,315	16,508
Interest	455	202	202	202	200
Other	1,118	775	776	783	785
Total cash received	16,920	17,533	17,436	17,379	17,573
Cash used					
Employees	7,057	7,343	7,352	7,397	7,477
Suppliers	4,951	5,562	5,393	5,271	5,388
Other	1,304	960	961	969	970
Total cash used	13,312	13,865	13,706	13,637	13,835
Net cash from (used by) operating activities	3,608	3,668	3,730	3,742	3,738
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment	6,458	4,314	4,380	4,343	5,072
Total cash used	6,458	4,314	4,380	4,343	5,072
Net cash from (used by) investing activities	(6,458)	(4,314)	(4,380)	(4,343)	(5,072)
FINANCING ACTIVITIES					
Cash received					
Appropriations—contributed equity	–	1,332	1,398	1,361	1,450
Total cash received	–	1,332	1,398	1,361	1,450
Net cash from (used by) financing activities	–	1,332	1,398	1,361	1,450
Net increase (decrease) in cash held	(2,850)	686	748	760	116
Cash at beginning of reporting period	3,389	539	1,225	1,973	2,733
Cash at end of reporting period	539	1,225	1,973	2,733	2,849

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Departmental statement of changes in equity—summary of movement (Budget year 2009–10)

	Retained earnings (\$'000)	Asset revaluation reserve (\$'000)	Contributed equity/ capital (\$'000)	Total equity (\$'000)
Opening balance as at 1 July 2009				
Balance carried forward from previous period	(863)	136,763	56,678	192,578
Income and expenses				
Surplus (deficit) for the period	–	–	–	–
Total income and expenses	–	–	–	–
Transactions with owners				
Contribution by owners				
Appropriation (equity injection)	–	–	1,332	1,332
Sub-total transactions with owners	–	–	1,332	1,332
Estimated closing balance as at 30 June 2010	(863)	136,763	58,010	193,910

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement

	Estimated actual 2008–09 (\$'000)	Budget estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
CAPITAL APPROPRIATIONS					
Total equity injections	–	1,332	1,398	1,361	1,450
Total capital appropriations	–	1,332	1,398	1,361	1,450
Represented by:					
Purchase of non-financial assets	–	1,332	1,398	1,361	1,450
Total represented by	–	1,332	1,398	1,361	1,450
ACQUISITION OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	3,476	1,332	1,398	1,361	1,450
Funded internally from departmental resources ¹	2,982	2,982	2,982	2,982	2,982
TOTAL	6,458	4,314	4,380	4,343	4,432

Prepared on Australian Accounting Standards basis.

1. Includes funding from annual and prior year appropriations.

Table 3.2.6: Statement of departmental asset movements (2009–10)

	Land (\$'000)	Buildings (\$'000)	Other infrastructure, plant & equipment (\$'000)	Heritage & cultural assets (\$'000)	Intangibles (\$'000)	Total (\$'000)
As at 1 July 2009						
Gross book value	7,517	240,233	22,314	1,937	705	272,706
Accumulated depreciation/ amortisation	–	79,185	2,168	–	689	82,042
Opening net book balance	7,517	161,048	20,146	1,937	16	190,664
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase or internally developed	–	1,382	2,700	–	232	4,314
Sub-total	–	1,382	2,700	–	232	4,314
Other movements						
Depreciation/ amortisation expense	–	2,782	733	–	133	3,648
As at 30 June 2010						
Gross book value	7,517	241,615	25,014	1,937	937	277,020
Accumulated depreciation/ amortisation	–	81,967	2,901	–	822	85,690
Closing net book balance	7,517	159,648	22,113	1,937	115	191,330

Prepared on Australian Accounting Standards basis.

Administered

Table 3.2.7: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)

	Estimated actual 2008–09 (\$'000)	Budget estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
INCOME ADMINISTERED ON BEHALF OF GOVERNMENT					
Revenue					
Non-taxation					
Other sources of non-taxation revenues	920	920	920	920	920
Total non-taxation	920	920	920	920	920
Total revenue administered on behalf of government	920	920	920	920	920
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Total expenses administered on behalf of government	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

Table 3.2.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	Estimated actual 2008–09 (\$'000)	Budget estimate 2009–10 (\$'000)	Forward estimate 2010–11 (\$'000)	Forward estimate 2011–12 (\$'000)	Forward estimate 2012–13 (\$'000)
OPERATING ACTIVITIES					
Cash received					
Other	920	920	920	920	920
Total cash received	920	920	920	920	920
Cash used					
Other	–	–	–	–	–
Total cash used	–	–	–	–	–
Net cash from (used by) operating activities	920	920	920	920	920
FINANCING ACTIVITIES					
Cash used					
Cash to Official Public Account	920	920	920	920	920
Total cash used	920	920	920	920	920
Net cash from (used by) financing activities	(920)	(920)	(920)	(920)	(920)
Net increase or (decrease) in cash held	–	–	–	–	–
Cash at beginning of reporting period	–	–	–	–	–
Cash at end of reporting period	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

3.2.4 Notes to the financial statements

Revenue from government

Appropriations for departmental programs are recognised as revenue.

Sale of goods and services

Sale of goods and services consist of subscriptions to High Court judgments 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.

Supplier expenses

Supplier expenses consist of consultant and contractor costs, communications, travel expenses and administrative costs.

Cash

Cash includes funds on deposit and highly liquid investments that are readily convertible to a known amount of cash.

Assets and liabilities

Assets include land and buildings, interest receivable on cash reserves, 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.

Administered item

The administered item comprises 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.

