

HIGH COURT OF AUSTRALIA

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION

The strategic direction statement for the High Court of Australia can be found in the 2013-14 Portfolio Budget Statements. There has been no change to the High Court's strategic direction as a result of Additional Estimates.

1.2 AGENCY RESOURCE STATEMENT

The agency resource statement details the resourcing for the High Court at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2013-14 budget year, including variations through Appropriation Bill No. 3.

Table 1.1: Agency resource statement—additional estimates for 2013–14 as at Additional Estimates February 2014

Source	Estimate as at Budget 2013–14 \$'000	+	Proposed Additional Estimates 2013–14 \$'000	=	Total estimate at Additional Estimates 2013–14 \$'000	Total resources 2012–13 \$'000
Opening balance/reserves at bank	10,246		–		10,246	13,335
REVENUE FROM GOVERNMENT						
Ordinary annual services¹						
Outcome 1 ²	16,749		9		16,758	15,821
Total ordinary annual services	16,749		9		16,758	15,821
Other services³						
Non-operating	1,450		–		1,450	1,450
Total other services	1,450		–		1,450	1,450
Total annual appropriations	18,199		9		18,208	17,271
Total funds from government	18,199		9		18,208	17,271
FUNDS FROM OTHER SOURCES						
Interest	410		–		410	577
Sale of goods and services	165		–		165	176
Other	55		–		55	149
Total	630		–		630	902
Total net resourcing for agency	29,075		9		29,084	31,508

All figures are GST exclusive.

The High Court of Australia 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 Act (No. 1) 2013–14 and Appropriation Bill (No. 3) 2013–14.

2. Includes an amount of \$3.353m in 2013–14 for the departmental capital budget (see Table 3.2.5 for further details). For accounting purposes this amount has been designated as 'contributions by owners'.

3. Appropriation Act (No. 2) 2013–14.

1.3 AGENCY MEASURES TABLE

Table 1.2 summarises new government measures taken since the 2013–14 Budget.

Table 1.2: Agency 2013–14 measures since Budget

Programme	2013–14 \$'000	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000
Expense measures				
Temporary increase in the efficiency dividend				
1.1				
Departmental expenses	–	(163)	(366)	(577)
Total expense measures	–	(163)	(366)	(577)

Prepared on a Government Finance Statistics (fiscal) basis.

1.4 ADDITIONAL ESTIMATES AND VARIATIONS

The following tables detail the changes to the resourcing for the High Court at Additional Estimates, by outcome. Table 1.3 details the additional estimates and variations resulting from new measures since the 2013–14 Budget in Appropriation Bill No. 3. Table 1.4 details additional estimates or variations through other factors, such as parameter adjustments.

Table 1.3: Additional estimates and variations to outcomes from measures since 2013–14 Budget

	Programme impacted	2013–14 \$'000	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000
OUTCOME 1					
Decrease in estimates (departmental)					
Temporary increase in the efficiency dividend	1.1	–	(163)	(366)	(577)
Net impact on estimates for Outcome 1 (departmental)		–	(163)	(366)	(577)

Table 1.4: Additional estimates and variations to outcomes from other variations

	Programme impacted	2013–14 \$'000	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000
OUTCOME 1					
Increase in estimates (departmental)					
Supplementation for judicial and related offices salary increases (Remuneration Tribunal Determination 2013/12)	1.1	9	9	9	9
Decrease in estimates (departmental)					
Changes in wage and price indices ¹	1.1	–	(16)	(62)	(78)
Net impact on estimates for Outcome 1 (departmental)		9	(7)	(53)	(69)

1. Consolidated into a single line item for internal consistency and to improve readability.

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

Table 1.5 details the additional estimates sought for the High Court through Appropriation Bill No. 3. The High Court has no additional estimates through Appropriation Bill No. 4.

Table 1.5: Appropriation Bill (No. 3) 2013–14

	2012–13 Available ¹ \$'000	2013–14 Budget \$'000	2013–14 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENTAL PROGRAMMES					
Outcome 1					
To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate Court in Australia	15,821	16,749	16,758	9	–
Total departmental	15,821	16,749	16,758	9	–

1. 2012–13 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.

Section 2: Revisions to outcomes and planned performance

2.1 OUTCOME AND PERFORMANCE INFORMATION

There are no changes to the High Court's outcome and performance information as reported in the 2013–14 Portfolio Budget Statements.

OUTCOME 1

Outcome 1 strategy

There are no changes to the strategy for Outcome 1 as reported in the 2013–14 Portfolio Budget Statements.

Table 2.1: Budgeted expenses and resources for Outcome 1

	2012–13 Actual expenses \$'000	2013–14 Revised estimated expenses \$'000
Outcome 1: To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate Court in Australia		
Programme 1.1: High Court Business		
Revenue from government		
Ordinary annual services (Appropriation Act No. 1 & Bill No. 3)	13,295	13,405
Revenues from other independent sources	902	630
Expenses not requiring appropriation in the budget year ¹	6,632	6,669
Total expenses for Outcome 1	20,829	20,704
	2012–13	2013–14
Average staffing level (number)	81	82

1. Expenses not requiring appropriation in the budget year are made up of depreciation and amortisation expenses of \$4.517m and resources received free of charge of \$2.152m.

Programme 1.1 expenses

	2012–13 Actual \$'000	2013–14 Revised budget \$'000	2014–15 Forward year 1 \$'000	2015–16 Forward year 2 \$'000	2016–17 Forward year 3 \$'000
Annual departmental expenses					
Departmental item	14,197	14,035	13,971	13,911	13,972
Expenses not requiring appropriation in the budget year ¹	6,632	6,669	6,755	6,780	6,619
Total programme expenses	20,829	20,704	20,726	20,691	20,591

1. Expenses not requiring appropriation in the budget year are made up of depreciation and amortisation expenses and resources received free of charge.

Section 3: Explanatory tables and budgeted financial statements

3.1 EXPLANATORY TABLES

Estimates of special account flows

The High Court has no special accounts.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Analysis of budgeted financial statements

The High Court's budgeted departmental income statement has been updated:

- for the impact of judicial salary increases of \$0.009m in 2013–14 and \$0.027m across the forward years (per Remuneration Tribunal Determination 2013/12)
- for indexation changes across the forward years.

The High Court's budgeted departmental balance sheet has been updated to reflect the impact of closing balances from 2012–13, which has resulted in an increase in equity of approximately \$5.8m across the forward estimates. The change in equity is primarily the result of a revaluation of the High Court's land and building assets.

3.2.2 Budgeted financial statements

Departmental

Table 3.2.1: Budgeted departmental comprehensive income statement (showing net cost of services)

	Actual 2012–13 \$'000	Revised budget 2013–14 \$'000	Forward estimate 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000
EXPENSES					
Employee benefits	8,461	8,562	8,615	8,671	8,626
Suppliers	7,781	7,625	7,509	7,401	7,515
Depreciation and amortisation	4,487	4,517	4,602	4,619	4,450
Write-down and impairment of assets	100	–	–	–	–
Total expenses	20,829	20,704	20,726	20,691	20,591
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	176	165	165	170	175
Interest	577	410	360	360	350
Other revenue	149	55	60	60	60
Total own-source revenue	902	630	585	590	585
Gains					
Sale of assets	1	–	–	–	–
Other gains	1	–	–	–	–
Resources received free of charge	2,145	2,152	2,153	2,161	2,169
Total gains	2,147	2,152	2,153	2,161	2,169
Total own-source income	3,049	2,782	2,738	2,751	2,754
Net cost of (contribution by) services	17,780	17,922	17,988	17,940	17,837
Revenue from government	13,401	13,405	13,386	13,321	13,387
Surplus (deficit)	(4,379)	(4,517)	(4,602)	(4,619)	(4,450)
OTHER COMPREHENSIVE INCOME					
Items not subject to subsequent reclassification to profit or loss					
Changes in asset revaluation surplus	–	–	–	–	–
Total other comprehensive income	–	–	–	–	–
Total comprehensive income (loss)	(4,379)	(4,517)	(4,602)	(4,619)	(4,450)

Note: Impact of net cash appropriation arrangements

	2012–13 \$'000	2013–14 \$'000	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000
Total comprehensive income (loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations	(108)	–	–	–	–
Less depreciation/amortisation expenses previously funded through revenue appropriations	4,487	4,517	4,602	4,619	4,450
Total comprehensive income (loss) as per the statement of comprehensive income	(4,379)	(4,517)	(4,602)	(4,619)	(4,450)

Prepared on Australian Accounting Standards basis.

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

	Actual 2012–13 \$'000	Revised budget 2013–14 \$'000	Forward estimate 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,199	1,222	1,222	1,222	1,222
Trade and other receivables	297	296	296	296	296
Other investments	10,580	6,795	5,572	5,219	5,415
Total financial assets	12,076	8,313	7,090	6,737	6,933
Non-financial assets					
Land and buildings	199,940	201,711	200,700	199,607	198,109
Property, plant and equipment	17,566	19,333	20,815	21,465	22,155
Intangibles	192	592	742	892	1,042
Heritage and cultural	3,641	3,741	3,741	3,741	3,741
Other non-financial assets	60	70	80	90	90
Total non-financial assets	221,399	225,447	226,078	225,795	225,137
Total assets	233,475	233,760	233,168	232,532	232,070
LIABILITIES					
Payables					
Suppliers	106	95	95	95	95
Other payables	237	237	237	237	237
Total payables	343	332	332	332	332
Provisions					
Employee provisions	2,424	2,434	2,444	2,454	2,454
Total provisions	2,424	2,434	2,444	2,454	2,454
Total liabilities	2,767	2,766	2,776	2,786	2,786
Net assets	230,708	230,994	230,392	229,746	229,284
EQUITY					
Parent entity interest					
Contributed equity	74,752	79,555	83,555	87,528	91,516
Reserves	174,127	174,127	174,127	174,127	174,127
Retained surplus (accumulated deficit)	(18,171)	(22,688)	(27,290)	(31,909)	(36,359)
Total parent entity interest	230,708	230,994	230,392	229,746	229,284
Total equity	230,708	230,994	230,392	229,746	229,284

Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental statement of changes in equity—summary of movement (budget year 2013–14)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2013				
Balance carried forward from previous period	(18,171)	174,127	74,752	230,708
Adjustment for changes in accounting policies	–	–	–	–
Adjusted opening balance	(18,171)	174,127	74,752	230,708
Comprehensive income				
Surplus (deficit) for the period	(4,517)	–	–	(4,517)
Total comprehensive income	(4,517)	–	–	(4,517)
Of which:				
Attributable to the Australian Government	(4,517)	–	–	(4,517)
Transactions with owners				
Contributions by owners				
Equity injection—appropriation	–	–	1,450	1,450
Departmental capital budget	–	–	3,353	3,353
Sub-total transactions with owners	–	–	4,803	4,803
Estimated closing balance as at 30 June 2014				
	(22,688)	174,127	79,555	230,994

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	Actual 2012–13 \$'000	Revised budget 2013–14 \$'000	Forward estimate 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	13,401	13,405	13,386	13,321	13,387
Sale of goods and rendering of services	184	165	165	170	175
Interest	529	410	360	360	350
Net GST received	873	770	770	800	800
Other	78	55	60	60	60
Total cash received	15,065	14,805	14,741	14,711	14,772
Cash used					
Employees	8,280	8,682	8,735	8,791	8,746
Suppliers	6,016	5,363	5,236	5,120	5,226
Net GST paid	881	770	770	800	800
Total cash used	15,177	14,815	14,741	14,711	14,772
Net cash from (used by) operating activities	(112)	(10)	–	–	–
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	23	–	–	–	–
Investments	6,133	3,785	1,223	353	–
Total cash received	6,156	3,785	1,223	353	–
Cash used					
Purchase of property, plant, equipment and intangibles	3,848	8,555	5,223	4,326	3,792
Investments	7,622	–	–	–	196
Total cash used	11,470	8,555	5,223	4,326	3,988
Net cash from (used by) investing activities	(5,314)	(4,770)	(4,000)	(3,973)	(3,988)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	3,870	4,803	4,000	3,973	3,988
Total cash received	3,870	4,803	4,000	3,973	3,988
Net cash used by financing activities					
Net increase (decrease) in cash held	(1,556)	23	–	–	–
Cash and cash equivalents at the beginning of the reporting period	2,755	1,199	1,222	1,222	1,222
Cash and cash equivalents at the end of the reporting period	1,199	1,222	1,222	1,222	1,222

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement

	Actual 2012–13 \$'000	Revised budget 2013–14 \$'000	Forward estimate 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget—Act No. 1 (DCB)	2,420	3,353	2,550	2,523	2,538
Equity injections—Act No. 2	1,450	1,450	1,450	1,450	1,450
Total new capital appropriations	3,870	4,803	4,000	3,973	3,988
Provided for:					
Purchase of non-financial assets	3,870	4,803	4,000	3,973	3,988
Total items	3,870	4,803	4,000	3,973	3,988
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ¹	1,163	3,346	1,450	1,450	1,450
Funded by capital appropriation—DCB ²	2,685	5,209	3,773	2,876	2,342
Total amount spent	3,848	8,555	5,223	4,326	3,792
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	3,848	8,555	5,223	4,326	3,792
Total cash used to acquire assets	3,848	8,555	5,223	4,326	3,792

Consistent with information contained in the statement of asset movements and the budgeted statement of cash flows.

DCB = departmental capital budget.

1. Includes both current and prior Act No. 2 and Bill No. 4 appropriations.

2. Does not include annual finance lease costs. Includes purchases from current and previous years' DCBs.

Table 3.2.6: Statement of asset movements (2013–14)

	Land \$'000	Buildings \$'000	Other property, plant & equipment \$'000	Heritage & cultural \$'000	Computer software & intangibles \$'000	Total \$'000
As at 1 July 2013						
Gross book value	9,000	191,005	17,889	3,641	947	222,482
Accumulated depreciation/ amortisation and impairment	–	(65)	(323)	–	(755)	(1,143)
Opening net book balance	9,000	190,940	17,566	3,641	192	221,339
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase—appropriation equity ¹	–	1,896	1,450	–	–	3,346
By purchase—appropriation ordinary annual services ²	–	3,294	1,315	100	500	5,209
Total additions	–	5,190	2,765	100	500	8,555
OTHER MOVEMENTS						
Depreciation/amortisation expense	–	(3,419)	(998)	–	(100)	(4,517)
Total other movements	–	(3,419)	(998)	–	(100)	(4,517)
As at 30 June 2014						
Gross book value	9,000	196,195	20,654	3,741	1,447	231,037
Accumulated depreciation/ amortisation and impairment	–	(3,484)	(1,321)	–	(855)	(5,660)
Closing net book balance	9,000	192,711	19,333	3,741	592	225,377

Prepared on Australian Accounting Standards basis.

1. 'Appropriation equity' refers to equity injections provided through Appropriation Act (No. 2) 2013–14 and Appropriation Bill (No. 4) 2013–14.

2. 'Appropriation ordinary annual services' refers to funding provided through Appropriation Act (No. 1) 2013–14 and Appropriation Bill (No. 3) 2013–14 for depreciation and amortisation expenses, departmental capital budgets or other operational expenses.

Administered

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

	Actual 2012–13 \$'000	Revised budget 2013–14 \$'000	Forward estimate 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Total expenses administered on behalf of government	–	–	–	–	–
LESS:					
OWN-SOURCE INCOME					
Non-taxation revenue					
Sale of goods and rendering of services	1,277	1,802	1,829	1,834	1,840
Total non-taxation revenue	1,277	1,802	1,829	1,834	1,840
Total own-source revenue administered on behalf of government	1,277	1,802	1,829	1,834	1,840
Total own-source income administered on behalf of government	1,277	1,802	1,829	1,834	1,840

Prepared on Australian Accounting Standards basis.

Table 3.2.8: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)

The High Court has no assets or liabilities administered on behalf of the government.

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

	Actual 2012–13 \$'000	Revised budget 2013–14 \$'000	Forward estimate 2014–15 \$'000	Forward estimate 2015–16 \$'000	Forward estimate 2016–17 \$'000
OPERATING ACTIVITIES					
Cash received					
Sales of goods and rendering of services	1,277	1,802	1,829	1,834	1,840
Total cash received	1,277	1,802	1,829	1,834	1,840
Net cash used by operating activities	1,277	1,802	1,829	1,834	1,840
Net increase (decrease) in cash held	1,277	1,802	1,829	1,834	1,840
Cash and cash equivalents at the beginning of the reporting period	–	–	–	–	–
Cash to Official Public Account for:					
Transfers to other entities (Finance—whole of government)	(1,277)	(1,802)	(1,829)	(1,834)	(1,840)
Cash and cash equivalents at the end of the reporting period	–	–	–	–	–

Prepared on Australian Accounting Standards basis.

3.2.3 Notes to the financial statements

Basis of accounting

The budgeted financial statements have been prepared on an accrual accounting basis, having regard to Statements of Accounting Concepts, and in accordance with the Finance Minister's Orders, Australian Accounting Standards and other authoritative pronouncements of the Australian Accounting Standards Board.

Revenue from government

Appropriations for ordinary annual services are recognised as revenue.

Appropriations for the departmental capital budget are recognised as equity injections.

Gains—resources free of charge

Resources free of charge are recognised as gains when the service would have been purchased if it had not been donated. Use of those resources is recognised as an expense.

Sale of goods and services

Sale of goods and services consists of subscriptions to High Court judgements and transcripts, room hire to legal practitioners and other minor revenue.

Employee expenses

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

Supplier expenses

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

Cash

Cash includes cash on hand, funds on deposit and highly liquid investments that are readily convertible to known amounts of cash.

Assets and liabilities

Assets include land and buildings, interest receivable on cash reserves, sundry debtors and prepaid expenses. Liabilities include creditors and payables, unearned income and employee provisions.

Administered revenue

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