

HIGH COURT OF AUSTRALIA

Section 1: Entity overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The strategic direction statement for the High Court of Australia can be found in the 2017-18 Portfolio Budget Statements. There has been no change to the High Court's strategic direction as a result of Additional Estimates.

1.2 ENTITY RESOURCE STATEMENT

The Entity Resource Statement details the resourcing for the High Court of Australia at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2017-18 Budget, including variations through Appropriation Bill No. 3.

Table 1.1: Entity resource statement—additional estimates for 2017–18 as at Additional Estimates February 2018

	Actual available appropriation 2016–17 \$'000	Estimate as at Budget 2017–18 \$'000	Proposed Additional Estimates 2017–18 \$'000	Total estimate at Additional Estimates 2017–18 \$'000
Opening balance/reserves at bank	11,923	8,011	–	8,011
Revenue from government				
Ordinary annual services (a)				
Outcome 1	15,894	16,480	136	16,616
Total ordinary annual services	15,894	16,480	136	16,616
Other services (b)				
Non-operating	1,450	1,450	–	1,450
Total other services	1,450	1,450	–	1,450
Total annual appropriations	17,344	17,930	136	18,066
Total funds from government	17,344	17,930	136	18,066
Funds from other sources				
Interest	258	260	–	260
Sale of goods and services	403	270	–	270
Other	1,021	100	–	100
Total funds from other sources	1,682	630	–	630
Total net resourcing for agency	30,949	26,571	136	26,707
			Actual 2016–17	2017–18
Average staffing level (number)			73	74

Prepared on a resourcing (i.e. appropriations available) basis.

Note: All figures shown above are GST exclusive – these may not match figures in the cash flow statement. The High Court is not a prescribed entity under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). Consequently, tables for the department may differ from the standard tables for PGPA Act bodies.

(a) *Appropriation Act (No. 1) 2017–18* and *Appropriation Bill (No. 3) 2017–18*.

(b) *Appropriation Act (No. 2) 2017–18*.

1.3 ENTITY MEASURES

There are no new government measures taken since the 2017–18 Budget for the High Court of Australia.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following tables detail the changes to the resourcing for the High Court of Australia at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2017–18 Budget in Appropriation Bill No. 3.

Table 1.3: Additional estimates and other variations to outcomes since 2017–18 Budget

	Program impacted	2017–18 \$'000	2018–19 \$'000	2019–20 \$'000	2020–21 \$'000
OUTCOME 1					
DEPARTMENTAL					
Annual appropriations					
Supplementation for judicial and related offices salary increases (Remuneration Tribunal Determination 2017/18)	1.1	136	70	69	68
Changes in parameters					
Net increase		–	–	–	13
Net impact on appropriations for Outcome 1 (departmental)		136	70	69	81
Total net impact on appropriations for Outcome 1		136	70	69	81

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

The following tables detail the Additional Estimates sought for the High Court of Australia through Appropriation Bill No. 3.

Table 1.4: Appropriation Bill (No. 3) 2017–18

	2016–17 Available \$'000	2017–18 Budget \$'000	2017–18 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
DEPARTMENTAL PROGRAMS					
Outcome 1					
To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate Court in Australia	15,894	16,480	16,616	136	–
Total departmental	15,894	16,480	16,616	136	–

Section 2: Revisions to outcomes and planned performance

2.1 CHANGES TO OUTCOME AND PROGRAM STRUCTURES

There are no changes to the High Court's outcome and performance information as reported in the 2017–18 Portfolio Budget Statements.

2.2 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

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

Budgeted expenses for Outcome 1

This table shows how much the High Court intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by administered and departmental funding sources.

Table 2.1.2: Budgeted expenses for Outcome 1

	2016–17 Actual expenses \$'000	2017–18 Revised estimated expenses \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
Program 1.1: High Court Business					
Revenue from government					
Ordinary annual services (Appropriation Act No. 1)	13,345	13,995	14,012	14,108	14,234
Expenses not requiring appropriation in the budget year	8,673	8,105	8,220	8,280	8,340
Revenues from other independent sources	702	630	610	610	590
Total expenses for Program 1.1	22,720	22,730	22,842	22,998	23,164
Outcome 1 totals by resource type					
Revenue from government					
Ordinary annual services (Appropriation Act No. 1)	12,365	13,995	14,102	14,108	14,234
Expenses not requiring appropriation in the budget year	8,673	8,105	8,220	8,280	8,340
Revenues from other independent sources	1,682	630	610	610	590
Total expenses for Outcome 1	22,720	22,730	22,932	22,998	23,164

	2016–17	2017–18
Average staffing level (number)	73	74

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

Section 3: Special account flows and budgeted financial statements

3.1 SPECIAL ACCOUNT FLOWS

3.1.1 Estimates of special account flows

The High Court of Australia 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 an increase in public office holder remuneration of \$0.136m in 2017-18 and \$0.207m across the forward estimates (Remuneration Tribunal Decision 2017/18), and
- indexation changes in the forward years.

The High Court's budgeted departmental balance sheet has been updated to reflect the impact of closing balances from 2016-17, which has resulted in an increase in equity of approximately \$7.557m. 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

Table 3.2: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
EXPENSES					
Employee benefits	8,279	8,928	8,942	9,103	9,215
Suppliers	7,982	7,902	7,900	7,845	7,849
Depreciation and amortisation	6,366	5,900	6,000	6,050	6,100
Write-down and impairment of assets	93	–	–	–	–
Total expenses	22,720	22,730	22,842	22,998	23,164
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	403	270	270	270	270
Interest	258	260	240	240	220
Other	3,329	2,305	2,320	2,330	2,340
Total own-source revenue	3,990	2,835	2,830	2,840	2,830
Gains					
Other	1,381	–	–	–	–
Total gains	1,381	–	–	–	–
Total own-source income	5,371	2,835	2,830	2,840	2,830
Net (cost of)/contribution by services	17,349	19,895	20,012	20,158	20,334
Revenue from government	13,372	13,995	14,012	14,108	14,234
Surplus/(deficit) attributable to the Australian Government	(3,977)	(5,900)	(6,000)	(6,050)	(6,100)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	7,557	–	–	–	–
Total other comprehensive income	7,557	–	–	–	–
Total comprehensive income/(loss) attributable to the Australian Government	3,580	(5,900)	(6,000)	(6,050)	(6,100)

Table 3.3: Budgeted departmental balance sheet (as at 30 June)

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,956	1,504	1,111	1,111	1,111
Trade and other receivables	402	402	402	402	402
Other investments	6,000	3,535	4,120	5,572	6,822
Total financial assets	8,358	5,441	5,633	7,085	8,335
Non-financial assets					
Land and buildings	198,993	199,639	197,058	193,491	190,052
Property, plant and equipment	17,104	17,439	17,894	18,094	18,294
Intangibles	119	274	305	300	345
Heritage and cultural assets	4,468	4,468	4,468	4,468	4,468
Other non-financial assets	208	208	208	208	208
Total non-financial assets	220,892	222,028	219,933	216,561	213,367
Total assets	229,250	227,469	225,566	223,646	221,702
LIABILITIES					
Payables					
Suppliers	634	634	634	634	634
Other payables	26	26	26	26	26
Total payables	660	660	660	660	660
Provisions					
Employee provisions	2,546	2,594	2,594	2,594	2,594
Total provisions	2,546	2,594	2,594	2,594	2,594
Total liabilities	3,206	3,254	3,254	3,254	3,254
Net assets	226,044	224,215	222,312	220,392	218,448
EQUITY (a)					
Parent entity interest					
Contributed equity	91,503	95,574	99,671	103,801	107,957
Reserves	176,774	176,774	176,774	176,774	176,774
Retained surplus/(accumulated deficit)	(42,233)	(48,133)	(54,133)	(60,183)	(66,283)
Total parent entity interest	226,044	224,215	222,312	220,392	218,448
Total equity	226,044	224,215	222,312	220,392	218,448

Prepared on Australian Accounting Standards basis.

(a) Equity is the residual interest in assets after the deduction of liabilities.

**Table 3.4: Departmental statement of changes in equity—summary of movement
(budget year 2017–18)**

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2017				
Balance carried forward from previous period	(42,233)	176,774	91,503	226,044
Adjusted opening balance	(42,233)	176,774	91,503	226,044
Comprehensive income				
Surplus/(deficit) for the period	(5,900)	–	–	(5,900)
Total comprehensive income	(5,900)	–	–	(5,900)
Of which:				
Attributable to the Australian Government	(48,133)	176,774	91,503	220,144
Transactions with owners				
Contributions by owners				
Equity injection—appropriation	–	–	1,450	1,450
Departmental capital budget (DCB)	–	–	2,621	2,621
Sub-total transactions with owners	–	–	4,071	4,071
Estimated closing balance as at 30 June 2018	(48,133)	176,774	95,574	224,215
Closing balance attributable to the Australian Government	(48,133)	176,774	95,574	224,215

Prepared on Australian Accounting Standards basis.

Table 3.5: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	13,372	13,995	14,012	14,108	14,234
Sale of goods and rendering of services	407	270	270	270	270
Interest	268	260	240	240	220
Net GST received	8	–	–	–	–
Other	845	100	100	100	100
Total cash received	14,900	14,625	14,622	14,718	14,824
Cash used					
Employees	8,494	8,880	8,942	9,103	9,215
Suppliers	5,684	5,697	5,680	5,615	5,609
Other	24	–	–	–	–
Total cash used	14,202	14,577	14,622	14,718	14,824
Net cash from/(used by) operating activities	698	48	–	–	–
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	9	–	–	–	–
Investments	3,500	2,465	–	–	–
Total cash received	3,509	2,465	–	–	–
Cash used					
Purchase of property, plant, equipment and intangibles	8,646	7,036	3,905	2,678	2,906
Investments	–	–	585	1,452	1,250
Total cash used	8,646	7,036	4,490	4,130	4,156
Net cash from/(used by) investing activities	(5,137)	(4,571)	(4,490)	(4,130)	(4,156)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	3,972	4,071	4,097	4,130	4,156
Total cash received	3,972	4,071	4,097	4,130	4,156
Net cash from/(used by) financing activities	3,972	4,071	4,097	4,130	4,156
Net increase/(decrease) in cash held	(467)	(452)	(393)	–	–
Cash and cash equivalents at the beginning of the reporting period	2,423	1,956	1,504	1,111	1,111
Cash and cash equivalents at the end of the reporting period	1,956	1,504	1,111	1,111	1,111

Prepared on Australian Accounting Standards basis.

Table 3.6: Departmental capital budget statement (for the period ended 30 June)

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget—Act No. 1 and Bill No. 3 (DCB)	2,522	2,621	2,647	2,680	2,706
Equity injections—Act No. 2 and Bill No. 4	1,450	1,450	1,450	1,450	1,450
Total new capital appropriations	3,972	4,071	4,097	4,130	4,156
Provided for:					
Purchase of non-financial assets	3,972	4,071	4,097	4,130	1,456
Total items	3,972	4,071	4,097	4,130	1,456
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	900	900	900	900	900
Funded by capital appropriation—DCB (b)	8,107	4,636	2,505	1,778	2,006
Funded internally from departmental resources (c)	1,342	1,500	500	–	–
Total amount spent	10,349	7,036	3,905	2,678	2,906
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	10,349	7,036	3,905	2,678	2,906
Less gifted assets	(1,342)	–	–	–	–
Total cash required to acquire assets	9,007	7,036	3,905	2,678	2,906

Prepared on Australian Accounting Standards basis.

(a) Includes both current and prior Bill 4 and prior Act 2.

(b) Does not include annual finance lease costs. Includes purchases from current and previous departmental capital budgets (DCBs).

(c) Includes the following sources of funding:
– donations and contributions.

Table 3.7: Statement of asset movements (2017–18 budget year)

	Asset category					Total \$'000
	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Computer software and intangibles \$'000	
As at 1 July 2017						
Gross book value	8,500	190,708	17,649	4,468	956	222,281
Accumulated depreciation/ amortisation and impairment	–	(215)	(545)	–	(837)	(1,597)
Opening net book balance	8,500	190,493	17,104	4,468	119	220,684
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase—appropriation equity (a)	–	–	900	–	–	900
By purchase—appropriation ordinary annual services (b)	–	4,081	335	–	220	4,636
By purchase—departmental resources	–	1,500	–	–	–	1,500
Total additions	–	5,581	1,235	–	220	7,036
Other movements						
Depreciation/amortisation expense	–	(4,935)	(900)	–	(65)	(5,900)
Total other movements	–	(4,935)	(900)	–	(65)	(5,900)
As at 30 June 2018						
Gross book value	8,500	196,289	18,884	4,468	1,176	229,317
Accumulated depreciation/ amortisation and impairment	–	(5,150)	(1,445)	–	(902)	(7,497)
Closing net book balance	8,500	191,139	17,439	4,468	274	221,820

Prepared on Australian Accounting Standards basis.

(a) "Appropriation equity" refers to equity injections provided through *Appropriation Act (No. 2) 2017–18*.(b) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act (No. 1) 2017–18* and Bill (No. 3) 2017–18 for depreciation and amortisation expenses, departmental capital budgets or other operational expenses.**Table 3.8: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)**

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
OWN-SOURCE INCOME					
Non-taxation revenue					
Sale of goods and rendering of services	2,001	1,854	1,869	1,878	1,856
Total non-taxation revenue	2,001	1,854	1,869	1,878	1,856
Total own-source income administered on behalf of government	2,001	1,854	1,869	1,878	1,856
Net cost of/(contribution by) services	(2,001)	(1,854)	(1,869)	(1,878)	(1,856)
Surplus/(deficit) before income tax	2,001	1,854	1,869	1,878	1,856
Total comprehensive income (loss) attributable to the Australian Government	2,001	1,854	1,869	1,878	1,856

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	3	–	–	–	–
Total financial assets	3	–	–	–	–
Total assets administered on behalf of government	3	–	–	–	–
Total liabilities administered on behalf of government	–	–	–	–	–
Net assets/(liabilities)	3	–	–	–	–

Prepared on Australian Accounting Standards basis.

Table 3.10: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2016–17 Actual \$'000	2017–18 Revised budget \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000	2020–21 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	2,001	1,854	1,869	1,878	1,856
Total cash received	2,001	1,854	1,869	1,878	1,856
Net cash from/(used by) operating activities	2,001	1,854	1,869	1,878	1,856
Net increase/(decrease) in cash held	2,001	1,854	1,869	1,878	1,856
Cash and cash equivalents at beginning of reporting period	40	3	–	–	–
Cash to Official Public Account for:					
- Other	(2,038)	(1,857)	(1,869)	(1,878)	(1,856)
Total cash to Official Public Account	(2,038)	(1,857)	(1,869)	(1,878)	(1,856)
Cash and cash equivalents at end of reporting period	3	–	–	–	–

Prepared on Australian Accounting Standards basis.