

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 2018-19 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 2018-19 budget year, including variations through Appropriation Bill No. 3.

Table 1.1: Entity resource statement – additional estimates for 2018-19 as at Additional Estimates February 2019

	Actual available appropriation 2017-18 \$'000	Estimate as at Budget 2018-19 \$'000	Proposed Additional Estimates 2018-19 \$'000	Total estimate at Additional Estimates 2018-19 \$'000
Opening balance and cash reserves at 1 July	7,957	2,446	–	2,446
FUNDS FROM GOVERNMENT				
Annual appropriations – ordinary annual services (a)				
Outcome 1	16,616	18,159	18	18,177
Annual appropriations – other services (b)				
Equity injection	1,691	3,499	–	3,499
Total annual appropriations	18,307	21,658	18	21,676
Total funds from government	18,307	21,658	18	21,676
FUNDS FROM OTHER SOURCES				
Interest	140	120	–	120
Sale of goods and services	267	270	–	270
Other	510	100	–	100
Total funds from other sources	917	490	–	490
Total net resourcing for Entity	27,181	24,594	18	24,612
			Actual 2017-18	2018-19
Average staffing level (number)			74	76

Prepared on a resourcing (appropriations available) basis.

Note: All figures are GST exclusive and may not match figures in the cash flow statement.

The High Court of Australia is not a prescribed entity under the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*. Consequently, tables for the High Court may differ from the standard tables for *PGPA Act* bodies.

(a) *Appropriation Act No. 1 2018-19* and *Appropriation Bill No. 3 2018-19*.

(b) *Appropriation Act No. 2 2018-19* and *Appropriation Bill No. 4 2018-19*.

1.3 ENTITY MEASURES

There are no new Government measures taken since the 2018-19 Budget for the High Court of Australia.

1.4 ADDITIONAL ESTIMATES, RESOURCING AND VARIATIONS TO OUTCOMES

The following table details 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 2018-19 Budget in Appropriation Bill No. 3.

Table 1.3: Additional estimates and other variations to outcomes since 2018-19 Budget

	Program impacted	2018-19 \$'000	2019-20 \$'000	2020-21 \$'000	2021-22 \$'000
OUTCOME 1					
DEPARTMENTAL					
Annual appropriations					
Supplementation for judicial and related offices salary increases (Remuneration Tribunal Determination 2018 Compilation No.3)	1.1	18	9	9	9
Changes in parameters					
(Net decrease)		–	(15)	(30)	(30)
Net impact on appropriations for Outcome 1 (departmental)					
		18	(6)	(21)	(21)
Total net impact on appropriations for Outcome 1					
		18	(6)	(21)	(21)

1.5 BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

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

Table 1.4: Appropriation Bill No. 3 2018-19

	2017-18 Available \$'000	2018-19 Budget \$'000	2018-19 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.	16,616	18,159	18,177	18	–
Total departmental	16,616	18,159	18,177	18	–

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 2018-19 Portfolio Budget Statements.

2.1 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: Budgeted expenses for Outcome 1

	2017-18 Actual expenses \$'000	2018-19 Revised estimated expenses \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
Program 1.1: High Court Business					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1)	13,995	15,533	15,624	15,749	15,890
Expenses not requiring appropriation in the budget year	10,818	10,021	10,158	9,907	10,009
Revenues from other independent sources	917	530	530	580	630
Total expenses for program 1.1	25,730	26,084	26,312	26,236	26,529
	2017-18	2018-19			
Average staffing level (number)	74	76			

Performance criteria for Outcome 1

There are no changes to the performance information for Outcome 1 reported in the 2018-19 Portfolio Budget Statements.

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 \$0.018m in 2018-19 and \$0.027m across the forward estimates (Remuneration Tribunal Decision 2018 Compilation No. 3); 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 2017-18, which has resulted in an increase in equity of approximately \$10.701m. 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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
EXPENSES					
Employee benefits	9,093	9,273	9,426	9,541	9,650
Suppliers	8,880	9,691	9,776	9,985	10,224
Depreciation and amortisation	7,719	7,120	7,110	6,710	6,655
Write-down and impairment of assets	37	–	–	–	–
Losses from asset sales	1	–	–	–	–
Total expenses	25,730	26,084	26,312	26,236	26,529
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	267	280	280	280	280
Interest	140	120	120	170	220
Other	3,275	3,031	3,178	3,327	3,484
Total own-source revenue	3,682	3,431	3,578	3,777	3,984
Gains					
Other gains	27	–	–	–	–
Total gains	27	–	–	–	–
Total own-source income	3,709	3,431	3,578	3,777	3,984
Net (cost of)/contribution by services	22,021	22,653	22,734	22,459	22,545
Revenue from Government	13,995	15,533	15,624	15,749	15,890
Surplus/(deficit) attributable to the Australian Government	(8,026)	(7,120)	(7,110)	(6,710)	(6,655)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	10,701	–	–	–	–
Total other comprehensive income	10,701	–	–	–	–
Total comprehensive income/(loss) attributable to the Australian Government	2,675	(7,120)	(7,110)	(6,710)	(6,655)

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,058	1,553	1,553	1,553	1,553
Trade and other receivables	112	112	112	112	112
Other investments	1,500	1,911	1,455	2,230	2,866
Total financial assets	3,670	3,576	3,120	3,895	4,531
Non-financial assets					
Land and buildings	210,410	209,102	207,622	205,175	201,460
Property, plant and equipment	17,216	17,383	17,488	17,838	18,538
Intangibles	300	429	454	259	159
Heritage and cultural assets	4,694	4,711	4,711	4,711	4,711
Other non-financial assets	147	147	147	147	147
Total non-financial assets	232,767	231,772	230,422	228,130	225,015
Total assets	236,437	235,348	233,542	232,025	229,546
LIABILITIES					
Payables					
Suppliers	456	456	456	456	456
Other payables	225	104	104	104	104
Total payables	681	560	560	560	560
Provisions					
Employee provisions	2,725	2,734	2,734	2,734	2,734
Total provisions	2,725	2,734	2,734	2,734	2,734
Total liabilities	3,406	3,294	3,294	3,294	3,294
Net assets	233,031	232,054	230,248	228,731	226,252
EQUITY (a)					
Parent entity interest					
Contributed equity	95,815	101,958	107,262	112,455	116,631
Reserves	187,475	187,475	187,475	187,475	187,475
Retained surplus/(accumulated deficit)	(50,259)	(57,379)	(64,489)	(71,199)	(77,854)
Total parent entity interest	233,031	232,054	230,248	228,731	226,252
Total equity	233,031	232,054	230,248	228,731	226,252

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 (2018-19 budget year)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2018					
Balance carried forward from previous period	(50,259)	187,475	–	95,815	233,031
Adjusted opening balance	(50,259)	187,475	–	95,815	233,031
Comprehensive income					
Surplus/(deficit) for the period	(7,120)	–	–	–	(7,120)
Total comprehensive income	(7,120)	–	–	–	(7,120)
Of which:					
Attributable to the Australian Government	(57,379)	187,475	–	95,815	225,911
Transactions with owners					
Contributions by owners					
Equity Injection – appropriation	–	–	–	3,499	3,499
Departmental capital budget (DCB)	–	–	–	2,644	2,644
Sub-total transactions with owners	–	–	–	6,143	6,143
Estimated closing balance as at 30 June 2019	(57,379)	187,475	–	101,958	232,054
Closing balance attributable to the Australian Government	(57,379)	187,475	–	101,958	232,054

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	13,995	15,533	15,624	15,749	15,890
Sale of goods and rendering of services	409	280	280	280	280
Interest	213	120	120	170	220
Net GST received	62	–	–	–	–
Other	213	130	130	130	130
Total cash received	14,892	16,063	16,154	16,329	16,520
Cash used					
Employees	8,754	9,385	9,426	9,541	9,650
Suppliers	6,134	6,790	6,728	6,788	6,870
Total cash used	14,888	16,175	16,154	16,329	16,520
Net cash from / (used by) operating activities	4	(112)	–	–	–
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	1	–	–	–	–
Investments	4,500	–	456	–	–
Total cash received	4,501	–	456	–	–
Cash used					
Purchase of property, plant, and equipment and intangibles	9,090	6,125	5,760	4,418	3,540
Investments	–	411	–	775	636
Total cash used	9,090	6,536	5,760	5,193	4,176
Net cash from/(used by) investing activities	(4,589)	(6,536)	(5,304)	(5,193)	(4,176)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	4,312	6,143	5,304	5,193	4,176
Other	375	–	–	–	–
Total cash received	4,687	6,143	5,304	5,193	4,176
Net cash from/(used by) financing activities	4,687	6,143	5,304	5,193	4,176
Net increase/(decrease) in cash held	102	(505)	–	–	–
Cash and cash equivalents at the beginning of the reporting period	1,956	2,058	1,553	1,553	1,553
Cash and cash equivalents at the end of the reporting period	2,058	1,553	1,553	1,553	1,553

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Act No. 1 and Bill No. 3 (DCB)	2,621	2,644	2,674	2,699	2,726
Equity injections – Act No. 2 and Bill No. 4	1,691	3,499	2,630	2,494	1,450
Total new capital appropriations	4,312	6,143	5,304	5,193	4,176
Provided for:					
Purchase of non-financial assets	8,966	6,143	5,304	5,193	4,176
Total Items	8,966	6,143	5,304	5,193	4,176
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	876	2,594	2,430	1,944	900
Funded by capital appropriation – DCB (b)	3,395	2,644	2,674	2,474	2,640
Funded internally from departmental resources	4,695	887	656	–	–
Total amount spent	8,966	6,125	5,760	4,418	3,540
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	8,966	6,125	5,760	4,418	3,540
Plus prior year creditors	123	–	–	–	–
Total cash required to acquire assets	9,089	6,125	5,760	4,418	3,540

Prepared on Australian Accounting Standards basis.

(a) Includes current and prior Bill No. 4 and prior Act No. 2.

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

Table 3.7: Statement of asset movements (2018-19 budget year)

	Land \$'000	Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2018						
Gross book value	8,500	202,051	19,262	4,694	1,208	235,715
Accumulated depreciation/ amortisation and impairment	–	(141)	(2,046)	–	(908)	(3,095)
Opening net book balance	8,500	201,910	17,216	4,694	300	232,620
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase – appropriation equity (a)	–	1,699	895	–	–	2,594
By purchase – appropriation ordinary annual services (b)	–	1,611	732	17	284	2,644
By purchase – departmental	–	887	–	–	–	887
Total additions	–	4,197	1,627	17	284	6,125
Other movements						
Depreciation/amortisation expense	–	(5,505)	(1,460)	–	(155)	(7,120)
Total other movements	–	(5,505)	(1,460)	–	(155)	(7,120)
As at 30 June 2019						
Gross book value	8,500	206,248	20,889	4,711	1,492	241,840
Accumulated depreciation/ amortisation and impairment	–	(5,646)	(3,506)	–	(1,063)	(10,215)
Closing net book balance	8,500	200,602	17,383	4,711	429	231,625

Prepared on Australian Accounting Standards basis.

- (a) "Appropriation equity" refers to equity injections provided through *Appropriation Act No.2 2018-19*.
(b) "Appropriation ordinary annual services" refers to funding provided through *Appropriation Act No.1 2018-19* and *Bill No.3 2018-19* 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)

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
OWN-SOURCE INCOME					
Non-taxation revenue					
Sale of goods and rendering of services	2,050	2,275	2,326	2,262	2,314
Total non-taxation revenue	2,050	2,275	2,326	2,262	2,314
Total own-source revenue administered on behalf of government	2,050	2,275	2,326	2,262	2,314
Net cost of/(contribution by) services	(2,050)	(2,275)	(2,326)	2,262	2,314
Surplus/(deficit) before income tax	2,050	2,275	2,326	(2,262)	(2,314)
Total comprehensive income (loss) attributable to the Australian Government	2,050	2,275	2,326	(2,262)	(2,314)

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	5	2	2	2	2
Total financial assets	5	2	2	2	2
Total assets administered on behalf of government	5	2	2	2	2
Total liabilities administered on behalf of government	–	–	–	–	–
Net assets/(liabilities)	5	2	2	2	2

Prepared on Australian Accounting Standards basis.

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

	2017-18 Actual \$'000	2018-19 Revised budget \$'000	2019-20 Forward estimate \$'000	2020-21 Forward estimate \$'000	2021-22 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	2,050	2,275	2,326	2,262	2,312
Total cash received	2,050	2,275	2,326	2,262	2,312
Net cash from/(used by) operating activities	2,050	2,275	2,326	2,262	2,312
Cash and cash equivalents at beginning of reporting period	3	5	2	2	2
Cash to Official Public Account for:					
Other	(2,048)	(2,278)	(2,326)	(2,262)	(2,312)
Total cash to Official Public Account	(2,048)	(2,278)	(2,326)	(2,262)	(2,312)
Cash and cash equivalents at end of reporting period	5	2	2	2	2

Prepared on Australian Accounting Standards basis.