

HIGH COURT OF AUSTRALIA

Section 1: Overview, Appropriations and budget measures summary

OVERVIEW

The High Court 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 Court of the States and Territories, from the Federal Court of Australia and from the Family Court 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.

The outcome does not include Justices' salaries and allowances. These are administered by the Attorney-General's Department.

APPROPRIATIONS AND RESOURCING

The total appropriation for the Court in the 2003-04 Budget is \$12.101m which includes \$0.096m appropriation for previous years outputs. Table 1.1 shows the total appropriation for the Court for 2003-04. The total price of the output does not include judicial salaries and allowances which are administered by the Attorney-General's Department.

ADMINISTERED CAPITAL AND DEPARTMENTAL EQUITY INJECTIONS AND LOANS

The High Court does not have an Appropriation for an equity injection or loan or an Appropriation for administered capital.

HIGH COURT OF AUSTRALIA — APPROPRIATIONS 2003–04

Table 1.1: Appropriations and other revenue ('000)

Outcome	Departmental (price of outputs)					Administered				
	Revenue from Government (Appropriations)			Revenue from other sources	Price of outputs	Annual Appropriations		Special Appropriations	Total Administered Appropriations	Total Appropriations
	Bill No. 1 (A)	Special approps (B)	Total (C = A+B)	(D)	(E = C+D)	Bill No. 1 (F)	Bill No. 2 (SPPs & NAOs) (G)	(H)	(I = F+G+H)	(J=C+I)
Outcome 1 - To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate Court in Australia	12,005		12,005 98.8%	269	12,274					12,005
Total	12,005	-	12,005	269	12,274	-	-	-	-	12,005
Departmental capital (equity injections and loans)									96	
Administered capital									-	
Total Appropriations									12,101	

- Columns C, E and I refer to information provided in Total Resources for Outcome tables.
 - Under the Appropriation structure, Bill No. 2 includes Specific Purpose Payments (SPPs), New Agency Outcomes (NAOs), administered capital and departmental capital via departmental injections and loans.
 - Refer to Budgeted Statement of Financial Performance for application of agency revenue.
 - Revenue from other sources includes other revenue from government (for example, resources free of charge) and revenue from other sources (for example, sales of goods and services by agencies). Non-appropriated departmental and administered revenues are details in Table 1.3.
- Note: 98.8% indicate the percentage contribution of Revenue from Government (Departmental Appropriations) to the Total Price of Outputs, by outcome.

RECEIPTS FROM INDEPENDENT SOURCES

Table 1.3: Receipts from independent sources

	Estimated Revenue 2002–03 \$'000	Estimated revenue 2003–04 \$'000
DEPARTMENTAL REVENUE		
Sales of goods and services	68	68
Interest	200	201
Total Non-Appropriation Departmental Revenue	268	269
ADMINISTERED REVENUE		
Fees and Charges	865	868
Total Non-Appropriation Administered Revenue	865	868

SPECIAL APPROPRIATIONS

The High Court of Australia has no special Appropriations.

Section 2: Outcomes and outputs information

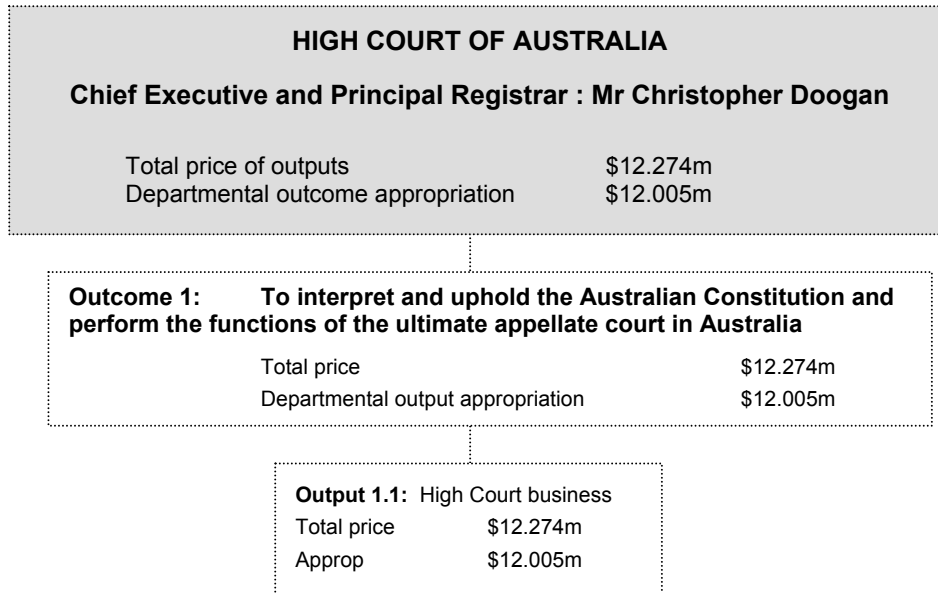
OUTCOMES AND OUTPUT GROUPS

The High Court of Australia works to achieving the outcome specified by Government. The following section provides a departmental overview, and then the outcome is discussed. Map 2 shows the relationship between the outcome and output.

Financial detail and non-financial information is provided as follows:

- Map 2 - details outcome and output resourcing and illustrates the relationship between the outcome and contributing output.
- Table 2.1.1 - details financial information for outcome 1.

Map 2: Outcomes and output groups



CHANGES TO OUTCOMES AND OUTPUTS

There have been no changes to the outcome and output structure for the High Court.

OUTCOME 1 — TO INTERPRET AND UPHOLD THE AUSTRALIAN CONSTITUTION AND PERFORM THE FUNCTIONS OF THE ULTIMATE APPELLATE COURT IN AUSTRALIA

The High Court is the highest court in the Australian judicial system. It was established in 1901 by s.71 of the Constitution. The functions of the High Court are to interpret and apply the law of Australia; to decide cases of special federal significance including challenges to the Constitutional validity of laws; and to hear appeals, by special leave, from Federal, State and Territory courts.

The total price of the output includes all expenses associated with the business of the High Court with the exception of judicial salaries and allowances, which are administered by the Attorney-General's Department.

OUTCOME 1 — RESOURCING

Table 2.1.1 shows how the 2003–04 Budget Appropriations translate to total resourcing for outcome 1, including administered expenses, revenue from government (Appropriation), revenue from other sources, and the total price of outputs.

Table 2.1.1: Total resources for Outcome 1 (\$'000)

	Estimated actual 2002–03 \$'000	Budget estimate 2003–04 \$'000
Departmental Appropriations		
Output group 1.1 – High Court business	25,913	12,005
Total revenue from government (Appropriations contributing to price of departmental outputs)	25,913	12,005
Revenue from other sources		
Sales of goods and services	68	68
Interest	200	201
Total revenue from other sources	268	269
Total price from departmental outputs (Total revenue from government and from other sources)	26,181	12,274
Total estimated resourcing for Outcome 1 (Total price of outputs and administered Appropriations)	26,181	12,274
Average staffing level	85	86

OUTCOME 1 — CONTRIBUTION OF OUTPUTS

The High Court of Australia has one outcome, as follows:

To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate Court in Australia

There is one output for the High Court's outcome:

High Court business

EVALUATIONS

Information on judicial workloads can be found in the High Court's Annual Report.

Section 3: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

An analysis of the Court's budgeted financial statements, as reflected in the Court's budgeted financial statements and administered notes for 2003–04, is provided below.

Departmental

Statement of Financial Performance

The Court is budgeting for an operating surplus of \$0.053m for 2003–04 compared to \$0.129m in 2002–03. The result in 2003–04 is attributable to the commitment by the High Court to fund activities associated with the centenary celebrations in 2003–04. This is reflected in the larger than usual increase in additional funding and total expenses in 2003–04.

Statement of Financial Position

The Court's budgeted net asset position of \$156.5m for 2003–04 represents an increase of \$0.53m from the 2002–03 estimated actual. The increase is due to the budgeted operating surplus for the year.

Administered

Administered item comprises fees and charges collected in accordance with Schedule 1 of the High Court of Australia (Fees) Regulations. The fees and charges collected each month are automatically transferred from the Court's fees and charges account to consolidated revenue.

Table 3.1: Budgeted Departmental Statement of Financial Performance for the period ended 30 June

	Estimated Actual 2002-03 \$'000	Budget Estimate 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
REVENUE					
Revenues from ordinary activities					
Revenues from government	25,913	12,005	11,517	11,868	11,797
Goods and services	68	68	68	69	69
Interest	200	201	205	233	233
Revenue from sales of assets	-	-	-	-	-
Revenues from ordinary activities	26,181	12,274	11,790	12,170	12,099
EXPENSE					
Expenses from ordinary activities (excluding borrowing costs expense)					
Employees	4,955	5,168	5,183	5,199	5,214
Suppliers	4,702	5,223	4,531	4,544	4,557
Depreciation and amortisation	1,732	1,820	1,830	1,840	1,850
Write-down of assets	-	-	-	-	-
Other	10	10	10	10	10
Expenses from ordinary activities (excluding borrowing costs expense)	11,399	12,221	11,554	11,593	11,631
Borrowing costs expense	-	-	-	-	-
Operating surplus or deficit from ordinary activities	14,782	53	236	577	468
Gain or loss on extraordinary items	-	-	-	-	-
Net surplus or deficit	14,782	53	236	577	468
Capital use Charge Paid*	(14,653)	-	-	-	-
Net surplus or (deficit) after CUC	129	53	236	577	468

The Capital use Charge will be discontinued from 1 July 2003.

Table 3.2: Budgeted Departmental Statement of Financial Position as at 30 June

	Estimated Actual 2002-03 \$'000	Budget Estimate 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
ASSETS					
Financial assets					
Cash	3,679	2,562	3,043	3,875	4,609
Receivables	231	135	135	135	136
Other investments	-	-	-	-	-
Accrued revenues	65	70	70	70	70
Other	-	-	-	-	-
Total financial assets	3,975	2,767	3,248	4,080	4,815
Non-financial assets					
Land and buildings	142,700	142,600	141,198	139,698	138,198
Infrastructure, plant and equipment	11,072	12,232	13,385	14,595	15,855
Inventories	3	-	-	-	-
Intangibles	155	375	394	444	434
Other	398	406	414	422	431
Total non-financial assets	154,328	155,613	155,391	155,159	154,918
Total assets	158,303	158,380	158,639	159,239	159,733
LIABILITIES					
Interest bearing liabilities					
Leases	240	245	250	255	260
Provisions					
Employees	1,282	1,295	1,306	1,317	1,328
Payables					
Suppliers	364	371	379	386	394
Other	15	14	13	13	15
Total liabilities	1,901	1,925	1,948	1,971	1,997
EQUITY					
Outside equity interest					
Contributed equity	53,527	53,527	53,527	53,527	53,527
Reserves	102,115	102,115	102,115	102,115	102,115
Retained surpluses or accumulated deficits	760	813	1,049	1,626	2,094
Total outside equity interest	156,402	156,455	156,691	157,268	157,736
Total equity	156,402	156,455	156,691	157,268	157,736
Liabilities and equity					
Total assets and liabilities by maturity					
Current assets	3,975	2,732	3,213	4,045	4,780
Non-current assets	154,328	155,648	155,426	155,194	154,953
Current liabilities	874	885	895	906	918
Non-current liabilities	1,027	1,040	1,053	1,065	1,079

**Table 3.3: Budgeted Departmental Statement of Cash Flows
for the period ended 30 June**

	Estimate d Actual 2002-03 \$'000	Budget Estimate 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations for outputs	25,913	12,005	11,517	11,868	11,797
Sales of goods and services	68	68	68	69	69
Interest	200	201	205	233	233
Total cash received	26,181	12,274	11,790	12,170	12,099
Cash used					
Employees	4,955	5,168	5,183	5,199	5,214
Suppliers	4,702	5,223	4,531	4,544	4,557
Total cash used	9,657	10,391	9,714	9,743	9,771
Net cash from operating activities	16,524	1,883	2,076	2,427	2,328
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	5	4	5	5	6
Total cash received	5	4	5	5	6
Cash used					
Purchase of property, plant and equipment	1,600	3,100	1,600	1,600	1600
Other	-	-	-	-	-
Total cash used	1,600	3,100	1,600	1,600	1,600
Net cash from investing activities	(1,595)	(3,096)	(1,595)	(1,595)	(1,594)
FINANCING ACTIVITIES					
Cash used					
Capital use and dividends paid	14,653	-	-	-	-
Total cash used	14,653	-	-	-	-
Net cash from financing activities	(14,653)	-	-	-	-
Net increase/(decrease) in cash held	276	(1,213)	481	832	734
Cash at beginning of reporting period	4 3,499	3,775	2,562	3,043	3,875
Cash at end of reporting period	3,775	2,562	3,043	3,875	4,609

Table 3.4: Departmental Capital Budget Statement

	Estimated Actual 2002-03 \$'000	Budget Estimate 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
DEPARTMENTAL					
Appropriation of Previous Year Accrued Revenue	-	96	-	-	-
Represented by:					
Purchase of non-financial assets	-	-	-	-	-
Other	-	96	-	-	-
Total	-	96	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital Appropriations	-	-	-	-	-
Funded internally by departmental resources	1,600	3,100	1,600	1,600	1,600
Total	1,600	3,100	1,600	1,600	1,600

Table 3.5: Departmental Non-financial Assets — Summary of Movement (Budget year 2003–04)

	Land	Buildings	Total land and buildings	Other infrastructure plant and equipment	Library Holdings	Total infrastructure plant and equipment	Computer software	Other intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the start of year	5,500	137,200	142,700	2,623	8,449	11,072	-	155	153,927
Additions	-	1,400	1,400	400	1,000	1,400	-	300	3,100
Disposals	-	-	-	-	-	-	-	-	-
Revaluation increments	-	-	-	-	-	-	-	-	-
Recoverable amount write-downs	-	-	-	-	-	-	-	-	-
Net transfers free of charge	-	-	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	1,500	1,500	200	40	240	-	80	1,820
Write-off of assets	-	-	-	-	-	-	-	-	-
Carrying amount at the end of year	5,500	137,100	142,600	2,823	9,409	12,232	-	375	155,207
Total additions									
Self funded		1,400	1,400	400	1,000	1,400		300	3,100
Appropriations		-	-	-	-	-		-	-
Total		1,400	1,400	400	1,000	1,400		300	3,100

Table 3.6: Schedule of Budgeted Revenues and Expenses Administered on behalf of Government for the period ended 30 June

		Estimated Actual 2002-03 \$'000	Budget Estimate 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
REVENUES						
Non-taxation						
Goods and services	9	865	868	870	870	870
Other sources of non-taxation revenue		-	-	-	-	-
Total non-taxation		865	868	870	870	870
Total revenues administered on behalf of the Government		865	868	870	870	870
EXPENSES						
Other	9	865	868	870	870	870
Total expenses administered on behalf of the Government		865	868	870	870	870
Extraordinary items		-	-	-	-	-

Table 3.8: Schedule of Budgeted Administered Cash Flows for the period ended 30 June

		Estimate d Actual 2002-03 \$'000	Budget Estimate 2003-04 \$'000	Forward Estimate 2004-05 \$'000	Forward Estimate 2005-06 \$'000	Forward Estimate 2006-07 \$'000
OPERATING ACTIVITIES						
Cash received						
Taxes, fees and fines	9	865	868	870	870	870
Total cash received		865	868	870	870	870
Cash used						
Cash to Official Public Account		865	868	870	870	870
Total cash used		865	868	870	870	870
Net cash from operating activities		-	-	-	-	-
Net increase/decrease in cash held		-	-	-	-	-
Cash at the beginning of the reporting period		-	-	-	-	-
Cash at the end of the reporting period		-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS

Basis of accounting

The budgeted statements of the High Court have been prepared in accordance with Australian Accounting Standards, other authoritative pronouncements of the Accounting Standards Board (Accounting Guidance Releases) and the consensus views of the Urgent Issues Group; and having regard to Statements of Accounting Concepts and the Explanatory Notes to Schedule 2 of the Commonwealth Authorities and Companies Orders 1.

1. Increase in Appropriations

The larger than usual increase in Appropriations in 2003-04 primarily relates to additional funding provided to the Court for its centenary celebrations.

2. Sales of goods and services

This item consists of the following:

- subscriptions to High Court judgments and transcripts;
- room hire to legal practitioners; and
- other sundry minor revenue.

3. Employee expenses

This item in the Statement of Financial Performance consists of:

- salaries, wages and allowances;
- employer superannuation contributions;
- provision for long service leave; and
- provision for recreation leave.

4. Cash

The item "cash" shown in the Statement of Financial Position includes funds on deposit with the Reserve Bank of Australia and cash on hand in the form of permanent advances.

5. Receivables

The item "receivables" in the Statement of Financial Position represents interest receivable on funds held in the Reserve Bank and sundry debtors.

6. Prepaid Expenses

This item consists of rent paid in advance on leased premises.

7. Leases

Finance leases exist in relation to certain office equipment assets. The leases are non-cancellable and for fixed terms averaging four years with a 5% residual.

8. Reserves

Land, buildings, plant and equipment were revalued in accordance with the "deprival" method of valuation at 30 June 2001.

9. Capital Acquisitions

The increase in capital expenditure in 2003-04 relates to the installation of chillers and lifts in the High Court building and the implementation, over two years, of a major upgrade to the Court Reporting services at the Court.

10. Administered items

This item comprises fees and charges collected in accordance with Schedule 1 of the High Court of Australia (Fees) Regulations.