

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**

The total appropriation for the Court in the 2002–03 Budget is \$25.817m. Table 1.1 shows the total appropriation for the Court for 2002–03. 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 2002–03

**Table 1.1: Appropriations and other revenue (\$'000)**

	Departmental (Price of Outputs)					Administered			Total Appropriations	
	Revenue from Government (Appropriations)			Revenue from other sources	Price of Outputs	Annual Appropriations		Special Approps		Total Administered Appropriations
	Bill No 1	Special Approps	Total			Bill No 1	Bill No 2 (SPPs & NAOs)			
Outcome	(A)	(B)	(C=A+B)	(D)	(E= C+D)	(F)	(G)	(H)	(I=F+G+H)	(J=C+I)
To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate Court in Australia	25,817		25,817 99.0%	270	26,087					25,817
<b>Total</b>	<b>25,817</b>	-	<b>25,817</b>	<b>270</b>	<b>26,087</b>	-	-	-	-	<b>25,817</b>
Non-operating: equity injections, loans and previous years' outputs										-
Administered assets and liabilities										-
<b>Total appropriations</b>										<b>25,817</b>

**Notes:**

- Columns C, D, E and I refer to information provided in Table 2.1.1.
- Under the appropriation structure, Bill 2 includes appropriations for Specific Purpose Payments (SPPs), New Agency Outcomes (NAOs), administered assets and liabilities and equity injections, loans and previous years' outputs.
- Refer to Note of Budgeted Revenues and Expenses Administered on behalf of the Government for application of agency revenue.
- Revenue from other sources includes other revenue from government (eg resources free of charge) and revenue from other sources (eg sales of goods and services). Non-appropriated departmental and administered revenues are details in Appendix 1.
- 99% in column C indicates the percentage contribution of Revenue from Government (Departmental Appropriations) to the Total Price of Outputs, by outcome.

## BUDGET MEASURES — HIGH COURT OF AUSTRALIA SUMMARY

Table 1.2: Summary of measures disclosed in the 2002–03 Budget

Measure	Outcome	Outputs affected	Appropriations Budget 2002–03 (\$'000)			Appropriations Forward Estimate 2003–04 (\$'000)			Appropriations Forward Estimate 2004–05 (\$'000)			Appropriations Forward Estimate 2005–06 (\$'000)		
			Admin expenses	Dept outputs	Total	Admin expenses	Dept outputs	Total	Admin expenses	Dept outputs	Total	Admin expenses	Dept outputs	Total
Additional funding for the centenary celebrations of the High Court of Australia	1	1.1	-	164	164	-	706	706	-	-	-	-	-	-
<b>Total</b>			-	<b>164</b>	<b>164</b>	-	<b>706</b>	<b>706</b>	-	-	-	-	-	-

## Section 2: Outcomes and output information

### **OUTCOMES AND OUTPUT GROUPS**

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*

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

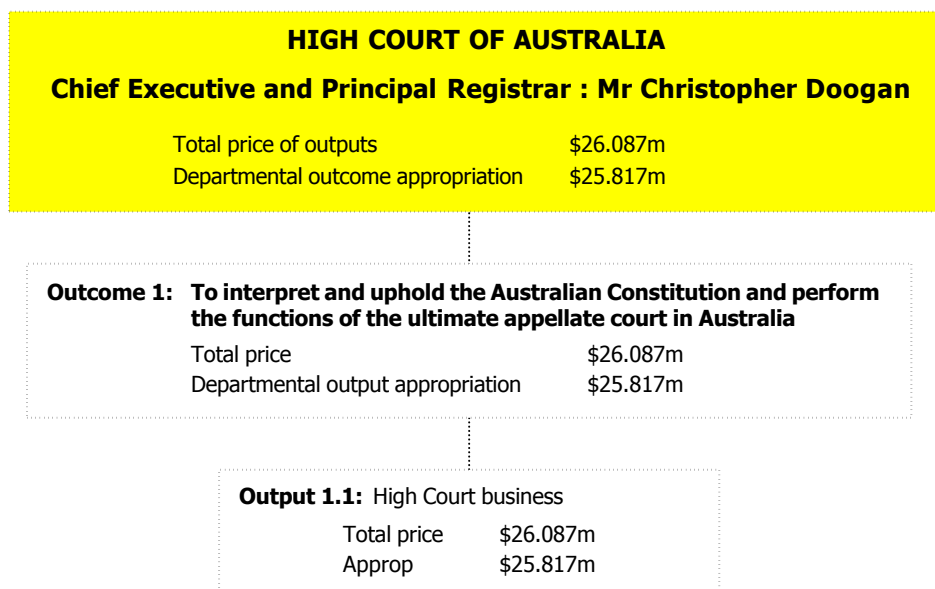
Map 2.1 - details outcome and output resourcing and illustrates the relationship between the outcome and contributing output.

Table 2.1.1 - details financial information for outcome 1.

### **CHANGES TO OUTCOMES AND OUTPUTS**

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

**Map 2.1: Outcome and output groups**



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**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.

**MEASURE AFFECTING OUTCOME 1****Additional funding for the centenary celebrations of the High Court of Australia**

The Government will provide \$0.9m over two years to the High Court of Australia to fund special sittings and a related legal conference to mark the centenary of the High Court's first sitting.

## OUTCOME 1 - RESOURCING

Table 2.1.1 shows how the 2002–03 appropriations translate to total resourcing for the High Court’s outcome: revenue from government (appropriations), revenue from other sources and the total price of the output.

**Table 2.1.1: Total resources for outcome 1 (\$’000)**

	<b>Estimated Actual 2001–02 (\$’000)</b>	<b>Budget Estimate 2002–03 (\$’000)</b>
<b>DEPARTMENTAL APPROPRIATIONS</b>		
Output group 1.1 – High Court business	25,177	25,817
<b>Total revenue from government (appropriations) contributing to price of departmental outputs</b>	<b>25,177 99.0%</b>	<b>25,817 99.0%</b>
<b>REVENUE FROM OTHER SOURCES</b>		
Sales of goods and services	85	85
Interest	150	185
<b>Total revenue from other sources</b>	<b>235</b>	<b>270</b>
<b>Total price of departmental outputs</b> (Total revenue from Government and from other sources)	<b>25,412</b>	<b>26,087</b>
<b>Total estimated resourcing for outcome 1</b> (Total price of outputs and administered expenses)	<b>25,412</b>	<b>26,087</b>
<b>AVERAGE STAFFING LEVEL</b>	83	85

## EVALUATIONS

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

## Section 3: Budgeted Financial Statements

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

	Note	Estimated Actual 2001–02 \$'000	Budget Estimate 2002–03 \$'000	Forward Estimate 2003–04 \$'000	Forward Estimate 2004–05 \$'000	Forward Estimate 2005–06 \$'000
<b>Revenues from ordinary activities</b>						
Revenues from government	1	25,177	25,817	26,554	26,068	26,418
Sales of goods and services	2	85	85	85	85	85
Interest		150	185	187	204	232
Proceeds from sales of assets		-	-	-	-	-
<b>Total revenues from ordinary activities</b>		<b>25,412</b>	<b>26,087</b>	<b>26,826</b>	<b>26,357</b>	<b>26,735</b>
<b>Expenses from ordinary activities (excluding borrowing costs expense)</b>						
Employees	3	4,350	4,982	5,182	5,167	5,271
Suppliers		3,946	4,554	5,088	4,367	4,434
Depreciation and amortisation		1,734	1,754	1,774	1,794	1,814
Write-down of assets		-	-	-	-	-
Other		10	10	10	10	10
<b>Total expenses from ordinary activities (excluding borrowing costs expense)</b>		<b>10,040</b>	<b>11,300</b>	<b>12,054</b>	<b>11,338</b>	<b>11,529</b>
Borrowing costs expense		-	-	-	-	-
<b>Net surplus or deficit from ordinary activities</b>		<b>15,372</b>	<b>14,787</b>	<b>14,772</b>	<b>15,019</b>	<b>15,206</b>
Extraordinary items		-	-	-	-	-
<b>Net surplus or deficit</b>		<b>15,372</b>	<b>14,787</b>	<b>14,772</b>	<b>15,019</b>	<b>15,206</b>
Capital use charge paid		(14,554)	(14,554)	(14,554)	(14,554)	(14,554)
<b>Net surplus or deficit after capital use charge</b>		<b>818</b>	<b>233</b>	<b>218</b>	<b>465</b>	<b>652</b>

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

	Note	Estimated Actual 2001–02 \$'000	Budget Estimate 2002–03 \$'000	Forward Estimate 2003–04 \$'000	Forward Estimate 2004–05 \$'000	Forward Estimate 2005–06 \$'000
<b>ASSETS</b>						
<b>Financial assets</b>						
Cash	4	2,814	2,844	3,327	4,078	5,035
Receivables		135	135	135	135	135
Investments		-	-	-	-	-
Accrued revenues	5	65	65	70	70	70
Other		-	-	-	-	-
<b>Total financial assets</b>		<b>3,014</b>	<b>3,044</b>	<b>3,532</b>	<b>4,283</b>	<b>5,240</b>
<b>Non-financial assets</b>						
Land and buildings		144,300	142,898	141,496	140,094	138,692
Infrastructure, plant and equipment		10,009	11,444	12,592	13,720	14,828
Inventories		3	-	-	-	-
Intangibles		67	230	242	254	266
Other	6	391	398	406	415	423
<b>Total non-financial assets</b>		<b>154,770</b>	<b>154,970</b>	<b>154,736</b>	<b>154,483</b>	<b>154,209</b>
<b>Total assets</b>		<b>157,784</b>	<b>158,014</b>	<b>158,268</b>	<b>158,766</b>	<b>159,449</b>
<b>LIABILITIES</b>						
<b>Debt</b>						
Leases	7	236	240	245	250	255
<b>Total debt</b>		<b>236</b>	<b>240</b>	<b>245</b>	<b>250</b>	<b>255</b>
<b>Provisions and payables</b>						
Employees		994	979	1,003	1,023	1,041
Suppliers		357	364	371	379	386
Other		15	15	15	15	15
<b>Total provisions and payables</b>		<b>1,366</b>	<b>1,358</b>	<b>1,389</b>	<b>1,417</b>	<b>1,442</b>
<b>Total liabilities</b>		<b>1,602</b>	<b>1,598</b>	<b>1,634</b>	<b>1,667</b>	<b>1,697</b>
<b>EQUITY</b>						
Capital		53,527	53,527	53,527	53,527	53,527
Reserves	8	102,115	102,115	102,115	102,115	102,115
Accumulated surpluses or deficits		540	774	992	1,457	2,110
<b>Total equity</b>		<b>156,182</b>	<b>156,416</b>	<b>156,634</b>	<b>157,099</b>	<b>157,752</b>
<b>Liabilities and equity</b>		<b>157,784</b>	<b>158,014</b>	<b>158,268</b>	<b>158,766</b>	<b>159,449</b>

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

	Estimated Actual 2001–02 \$'000	Budget Estimate 2002–03 \$'000	Forward Estimate 2003–04 \$'000	Forward Estimate 2004–05 \$'000	Forward Estimate 2005–06 \$'000
Note					
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations for outputs	25,177	25,817	26,554	26,068	26,418
Sales of goods and services	87	87	87	87	87
Interest	150	185	187	204	232
<b>Total cash received</b>	<b>25,414</b>	<b>26,089</b>	<b>26,828</b>	<b>26,359</b>	<b>26,737</b>
<b>Cash used</b>					
Employees	4,371	5,005	5,207	5,192	5,296
Suppliers	3,947	4,555	5,089	4,367	4,435
<b>Total cash used</b>	<b>8,318</b>	<b>9,560</b>	<b>10,296</b>	<b>9,559</b>	<b>9,731</b>
<b>Net cash from operating activities</b>	<b>17,096</b>	<b>16,529</b>	<b>16,532</b>	<b>16,800</b>	<b>17,006</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	5	5	5	5	5
<b>Total cash received</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	1,575	1,950	1,500	1,500	1,500
Other	-	-	-	-	-
<b>Total cash used</b>	<b>1,575</b>	<b>1,950</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>Net cash from investing activities</b>	<b>(1,570)</b>	<b>(1,945)</b>	<b>(1,495)</b>	<b>(1,495)</b>	<b>(1,495)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash used</b>					
Capital use and dividends paid	14,554	14,554	14,554	14,554	14,554
<b>Total cash used</b>	<b>14,554</b>	<b>14,554</b>	<b>14,554</b>	<b>14,554</b>	<b>14,554</b>
<b>Net cash from financing activities</b>	<b>(14,554)</b>	<b>(14,554)</b>	<b>(14,554)</b>	<b>(14,554)</b>	<b>(14,554)</b>
<b>Net increase/(decrease) in cash held</b>	<b>972</b>	<b>30</b>	<b>483</b>	<b>751</b>	<b>957</b>
Cash at beginning of reporting period	4 1,842	2,814	2,844	3,327	4,078
<b>Cash at end of reporting period</b>	<b>4 2,814</b>	<b>2,844</b>	<b>3,327</b>	<b>4,078</b>	<b>5,035</b>

Table 3.4: Departmental Capital Budget Statement

	Note	Estimated Actual 2001–02 \$'000	Budget Estimate 2002–03 \$'000	Forward Estimate 2003–04 \$'000	Forward Estimate 2004–05 \$'000	Forward Estimate 2005–06 \$'000
<b>DEPARTMENTAL</b>						
Total equity injections		-	-	-	-	-
<b>Represented by:</b>						
Purchase of non-financial assets	9	215	-	-	-	-
Other		(215)	-	-	-	-
<b>Total</b>		-	-	-	-	-
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>						
Funded by capital appropriations		215	-	-	-	-
Funded internally by departmental resources		1,160	1,950	1,500	1,500	1,500
<b>Total</b>		<b>1,375</b>	<b>1,950</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>

**Table 3.5: Departmental Non-financial Assets — Summary of Movement (Budget Year 2002–03)**

	Land	Buildings	Total land and buildings	Other infrastructure plant and equipment	Library Holdings	Total infrastructure plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying amount at the start of year	5,500	138,800	144,300	2,587	7,422	10,009	67	154,376
Additions	-	-	-	700	1,000	1,700	250	1,950
Disposals	-	-	-	-	-	-	-	-
Revaluation increments	-	-	-	-	-	-	-	-
Recoverable amount write-downs	-	-	-	-	-	-	-	-
Net transfers free of charge	-	-	-	-	-	-	-	-
Depreciation/amortisation expenses	-	1,402	1,402	225	40	265	87	1,754
Write-off of assets	-	-	-	-	-	-	-	-
Carrying amount at the end of year	5,500	137,398	142,898	3,062	8,382	11,444	230	154,572
<b>Total Additions</b>								
Self funded	-	-	-	700	1,000	1,700	250	1,950
Appropriations	-	-	-	-	-	-	-	-
<b>Total</b>	-	-	-	<b>700</b>	<b>1,000</b>	<b>1,700</b>	<b>250</b>	<b>1,950</b>

**Table 3.7: Note of Budgeted Revenues and Expenses Administered on Behalf of the Government for the period ended 30 June**

	Note	Estimated Actual 2001–02 \$'000	Budget Estimate 2002–03 \$'000	Forward Estimate 2003–04 \$'000	Forward Estimate 2004–05 \$'000	Forward Estimate 2005–06 \$'000
<b>REVENUES</b>						
<b>Non-taxation</b>						
Sales of goods and services		-	-	-	-	-
Other sources of non-taxation revenue	10	865	865	868	870	870
<b>Total non-taxation</b>		<b>865</b>	<b>865</b>	<b>868</b>	<b>870</b>	<b>870</b>
<b>Total revenues administered on behalf of the Government</b>		<b>865</b>	<b>865</b>	<b>868</b>	<b>870</b>	<b>870</b>
<b>EXPENSES</b>						
Suppliers		-	-	-	-	-
<b>Total expenses administered on behalf of the Government</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Extraordinary items		-	-	-	-	-

**Table 3.9: Note of Budgeted Administered Cash Flows  
for the period ended 30 June**

	Note	Estimated Actual 2001–02 \$'000	Budget Estimate 2002–03 \$'000	Forward Estimate 2003–04 \$'000	Forward Estimate 2004–05 \$'000	Forward Estimate 2005–06 \$'000
<b>OPERATING ACTIVITIES</b>						
<b>Cash received</b>						
Taxes, fees and fines	10	865	865	868	870	870
<b>Total cash received</b>		865	865	868	870	870
<b>Cash used</b>						
Cash to Official Public Account		(865)	(865)	(868)	(870)	(870)
<b>Total cash used</b>		(865)	(865)	(868)	(870)	(870)
<b>Net cash from operating activities</b>		-	-	-	-	-
<b>Net increase/decrease in cash held</b>		-	-	-	-	-
Cash at the beginning of the reporting period		-	-	-	-	-
<b>Cash at the end of the reporting period</b>		-	-	-	-	-

## 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 2002–03 and 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. Accrued Revenues**

The item “accrued revenues” in the Statement of Financial Position represents interest receivable on funds held in the Reserve Bank.

**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 appropriation**

The amount shown in the Departmental Capital Budget Statement was appropriated in Appropriation Act (No. 4) 2000–01 and acquitted over 2000–01 and 2001–02.

**10. Administered items**

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

**APPENDIX 1****Receipts from Independent Sources**

	<b>Estimated Revenue 2001–02 \$'000</b>	<b>Estimated Revenue 2002–03 \$'000</b>
<b>DEPARTMENTAL REVENUE</b>		
Sales of goods and services	85	85
Interest	150	185
<b>Total Non-appropriation Departmental Revenue</b>	<b>235</b>	<b>270</b>
<b>ADMINISTERED REVENUE</b>		
Fees and Charges	865	865
<b>Total Non-appropriation Administered Revenue</b>	<b>865</b>	<b>865</b>

