

National Library of Australia

**Additional Estimates
Statements**

National Library of Australia

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National Library of Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

The functions of the National Library of Australia (NLA), as defined in the *National Library Act 1960*, are to:

- maintain and develop a national collection of library material, including a comprehensive collection of library material relating to Australia and the Australian people
- make library material in the national collection available
- make available such other services in relation to library matters and library material as determined by the National Library Council
- cooperate in library matters with authorities or persons, whether in Australia or elsewhere, concerned with library matters.

The NLA is committed to collecting documentary resources, particularly relating to Australia and the Australian people, so Australians can discover, learn and create new knowledge, now and in the future. The NLA's commitment to open access to the national collection and online services drives increasing value from a collection developed over decades. Australians – whoever they are and wherever they live – should be able to easily discover and use information they need to support their research, and to engage with rich digital content to support their lifelong learning.

The NLA actively supports creative and intellectual endeavour and the dissemination of knowledge, ideas and information. The NLA has a strong national focus in its outlook, services, products and activities and takes a leadership role in sharing expertise and coordinating key projects across the research, collecting and cultural sectors. In 2023-24, the NLA's work will be guided by the pillars and principles of the *National Cultural Policy – Revive: a place for every story, a story for every place*. The NLA recognises, respects and prioritises the significance of First Nations voices, stories, and perspectives at the centre of Australia's national collections. The NLA will continue to extend its reach and make its physical and digital collections accessible far beyond Canberra, by providing timely information services and rich digital experiences to benefit all Australians.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for the NLA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bill No. 4.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves, and as published in appropriation notes to the 2022–23 financial statements.

Table 1.1: National Library resource statement — Additional Estimates for 2023–24 as at February 2024

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2022-23 \$'000	2023-24 \$'000	2023-24 \$'000	2023-24 \$'000
Opening balance/cash reserves at 1 July	76,708	68,268	3,570	71,838
Funds from Government				
Annual appropriations - ordinary annual services ^(a)				
Outcome 1	60,989	75,948	-	75,948
Annual appropriations - other services ^(b)				
Equity injection	9,650	16,843	1,500	18,343
Total annual appropriations	70,639	92,791	1,500	94,291
Amounts received from related entities				
Amounts from portfolio department ^(c)	3,066	1,890	-	1,890
Amounts from other entities ^(d)	-	60	-	60
Total amounts received from related entities	3,066	1,950	-	1,950
Total funds from Government	73,705	94,741	1,500	96,241
Funds from other sources				
Interest	3,139	4,693	1,299	5,992
Sale of goods and services	6,774	8,241	(1,514)	6,727
Other	6,606	2,566	1,801	4,367
Total funds from other sources	16,519	15,500	1,586	17,086
Total net resourcing for Entity NLA	166,932	178,509	6,656	185,165
			2022-23	2023-24
Average staffing level (number)			350	408

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

All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

(a) Appropriation Act (No. 1) 2023–2024 and Appropriation Bill (No. 3) 2023–2024. Actual Available Appropriation column reflects the entity's 2022–23 annual report and encompasses Appropriation Act (No. 1) 2022–2023 and Supply Act (No.1) 2022–2023.

(b) Appropriation Act (No. 2) 2023–2024 and Appropriation Bill (No. 4) 2023–2024. Actual Available Appropriation column reflects the entity's 2022–23 annual report and encompasses Appropriation Act (No. 2) 2022–2023 and Supply Act (No.2) 2022–2023.

(c) Contributions includes non-cash revenue associated with sponsorship-in-kind arrangements.

(d) Amounts received from other entities within the portfolio, or from other portfolios.

The NLA is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communications and the Arts (a Non-Corporate Commonwealth entity), which are then paid to the NLA and considered 'departmental' for all purposes.

1.3 Entity measures

Table 1.2 summarises new Government measures taken since the 2023–24 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: National Library 2023–24 measures since the Budget

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Payment measures					
National Cultural Policy-National Collecting Institutions-Sustainability ^(a)					
	1.1	-	-	-	-
Total		-	-	-	-
Total payment measures					
		-	-	-	-
Total		-	-	-	-

Prepared on a Government Financial Statistics (Underlying Cash) basis. Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

(a) The full measure description and package details appear in the 2023-24 Budget under the Infrastructure, Transport, Regional Development, Communications and the Arts portfolio. Includes funding of \$1.5m in 2023-24. This measure is published with nil financial impacts as funding was previously included in the Contingency Reserve in the 2023-24 Budget.

1.4 Additional estimates, resourcing and variations to outcomes

The following table details the changes to the resourcing for the NLA at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2023–24 Budget in Appropriation Bill No. 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2023–24 Budget

	Program impacted	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000
Outcome 1					
Departmental					
Annual appropriations					
	1.1	1,500	-	-	-
		-	74	195	201
Net impact on appropriations for Outcome 1 (departmental)		1,500	74	195	201
Net impact on appropriations for Outcome 1		1,500	74	195	201

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

1.5 Breakdown of additional estimates by appropriation bill

The following table details the Additional Estimates sought for the NLA through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2023–2024

The National Library is not seeking any additional appropriation through Appropriation Bill (No.3).

Table 1.5: Appropriation Bill (No. 4) 2023–2024

	2022-23 Available \$'000	2023-24 Budget \$'000	2023-24 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections					
National Cultural Policy - National Collecting Institutions - Sustainability	9,650	16,843	18,343	1,500	-
Total non-operating	9,650	16,843	18,343	1,500	-
Total other services	9,650	16,843	18,343	1,500	-

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There have been no revisions to the outcome or program structure of the NLA as a result of the additional estimates since the publication of the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

2.2 Budgeted expenses and performance for Outcome 1

Outcome 1: Enhanced learning, knowledge creation, enjoyment and understanding of Australian life and society by providing access to a national collection of library material

Budgeted expenses for Outcome 1

This table shows how much the NLA intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as Departmental funding sources.

Table 2.2.1 Budgeted expenses for Outcome 1

	2022-23 Actual \$'000	2023-24 Revised Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
Program 1.1: National Library of Australia					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	60,989	75,948	86,293	77,279	79,272
Payment from related entities	3,066	1,950	550	550	550
Expenses not requiring appropriation in the budget year ^(a)	9,314	6,522	(2,710)	7,176	6,680
Revenues from other independent sources ^(b)	16,519	17,086	11,800	9,429	9,038
Total expenses for Program 1.1	89,888	101,506	95,933	94,434	95,540
Outcome 1 totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	60,989	75,948	86,293	77,279	79,272
Payment from related entities	3,066	1,950	550	550	550
Expenses not requiring appropriation in the budget year ^(a)	9,314	6,522	(2,710)	7,176	6,680
Revenues from other independent sources ^(b)	16,519	17,086	11,800	9,429	9,038
Total expenses for Outcome 1	89,888	101,506	95,933	94,434	95,540
	2022-23	2023-24			
Average staffing level (number)	350	408			

(a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses on the national collection and lease adjustments under ASSB 16 Leases.

(b) Revenue from independent sources includes non-cash revenue associated with sponsorship in-kind arrangements.

Performance measure for Outcome 1

There has been no change to the performance criteria for Outcome 1 resulting from decisions made since the 2023-24 Budget. The National Library's detailed performance measures are located in the 2023-24 Infrastructure, Transport, Regional Development, Communications and the Arts PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows and balances

Estimates of special account flows and balances

The NLA does not have any special accounts.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

Budgeted income for 2023–24 is estimated to be \$95.7 million, of which \$75.9 million is appropriation revenues. Appropriation revenues have not changed since the 2023-24 Budget.

The NLA will receive \$1.5 million in Equity Injection at additional estimates from the Contingency Reserve in 2023-24 to fund capital works, as announced as part of the 2023-24 Budget, and now reflected in Table 1.3.

Total own source revenue is expected to be \$19.0 million, which is \$1.6 million higher than at 2023–24 Budget mainly due to an increase in investment income arising from movements in interest rates.

Total budgeted operating expenses for 2023–24 is estimated to be \$101.5 million, an increase of \$3.2 million since the 2023-24 Budget. The increase is mainly attributed to the additional allocation to supplier expenses.

3.2.2 Budgeted financial statements

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

	2022-23 Actual \$'000	2023-24 Revised Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
EXPENSES					
Employee benefits	39,135	42,047	44,578	46,869	49,208
Suppliers	27,186	37,447	30,911	27,120	25,887
Grants	701	494	570	570	570
Depreciation and amortisation	19,617	21,393	19,694	19,695	19,695
Finance costs	18	25	25	25	25
Write-down and impairment of assets	3,231	100	155	155	155
Total expenses	89,888	101,506	95,933	94,434	95,540
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	6,774	6,727	5,649	4,156	4,166
Interest	3,139	5,992	3,585	2,707	2,306
Other	9,672	6,317	3,116	3,116	3,116
Total own-source revenue	19,585	19,036	12,350	9,979	9,588
Gains					
Sale of assets	31	-	-	-	-
Other	20,799	700	700	700	700
Total gains	20,830	700	700	700	700
Total own-source income	40,415	19,736	13,050	10,679	10,288
Net (cost of)/contribution by services	(49,473)	(81,770)	(82,883)	(83,755)	(85,252)
Revenue from Government	60,989	75,948	86,293	77,279	79,272
Surplus/(deficit) attributable to the Australian Government	11,516	(5,822)	3,410	(6,476)	(5,980)
Total comprehensive income/(loss)	11,516	(5,822)	3,410	(6,476)	(5,980)
Total comprehensive income/(loss) attributable to the Australian Government	11,516	(5,822)	3,410	(6,476)	(5,980)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) excluding depreciation/ amortisation expenses previously funded through revenue appropriations, depreciation on ROU, principal repayments on leased assets	19,955	2,667	11,933	2,039	2,535
less: Heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	8,438	8,500	8,500	8,500	8,500
less: Depreciation/amortisation expenses on ROU assets ^(b)	991	1,004	1,139	1,140	1,140
add: Principal repayments on leased assets ^(b)	990	1,015	1,116	1,125	1,125
Total comprehensive income/(loss) - as per the Statement of comprehensive income	11,516	(5,822)	3,410	(6,476)	(5,980)

Prepared on Australian Accounting Standards basis.

(a) From 2009-10, the Government replaced Bill 1 revenue appropriations for the heritage and cultural depreciation expenses of designated Collection Institutions, with a separate capital budget (the Collection Development Acquisition Budget, or CDAB) provided through Bill 2 equity appropriations. For information regarding CDABs, please refer to Table 3.6 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

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

	2022-23 Actual \$'000	2023-24 Revised Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	16,547	16,547	16,547	16,547	16,547
Trade and other receivables	2,364	2,364	2,364	2,364	2,364
Other investments	55,291	54,333	53,432	52,521	51,376
Other financial assets	1,395	1,395	1,395	1,395	1,395
Total financial assets	75,597	74,639	73,738	72,827	71,682
Non-financial assets					
Land and buildings	265,527	273,771	297,517	298,763	300,009
Property, plant and equipment	14,451	15,494	15,574	15,662	15,750
Heritage and Cultural	1,135,322	1,132,406	1,129,893	1,127,375	1,124,270
Intangibles	90,006	97,078	103,560	109,701	117,048
Inventories	600	600	600	600	600
Prepayments	1,726	1,726	1,726	1,726	1,726
Total non-financial assets	1,507,632	1,521,075	1,548,870	1,553,827	1,559,403
Total assets	1,583,229	1,595,714	1,622,608	1,626,654	1,631,085
LIABILITIES					
Payables					
Suppliers	5,622	5,367	5,377	5,377	5,377
Other payables	6,021	6,021	6,021	6,021	6,021
Total payables	11,643	11,388	11,398	11,398	11,398
Interest bearing liabilities					
Leases	2,248	2,233	2,117	1,992	1,867
Total interest bearing liabilities	2,248	2,233	2,117	1,992	1,867
Provisions					
Employee provisions	11,934	12,168	12,402	12,636	12,636
Other provisions	57	57	57	57	57
Total provisions	11,991	12,225	12,459	12,693	12,693
Total liabilities	25,882	25,846	25,974	26,083	25,958
Net assets	1,557,347	1,569,868	1,596,634	1,600,571	1,605,127
EQUITY*					
Parent entity interest					
Contributed equity	156,452	174,795	198,151	208,564	219,100
Reserves	201,269	201,269	201,269	201,269	201,269
Retained surplus (accumulated deficit)	1,199,626	1,193,804	1,197,214	1,190,738	1,184,758
Total parent entity interest	1,557,347	1,569,868	1,596,634	1,600,571	1,605,127
Total equity	1,557,347	1,569,868	1,596,634	1,600,571	1,605,127

Prepared on Australian Accounting Standards basis.

*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 2023–24)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2023				
Balance carried forward from previous period	1,199,626	201,269	156,452	1,557,347
Adjusted opening balance	1,199,626	201,269	156,452	1,557,347
Comprehensive income				
Surplus/(deficit) for the period	(5,822)	-	-	(5,822)
Total comprehensive income	(5,822)	-	-	(5,822)
Contributions by owners				
Equity injection - Appropriation	-	-	18,343	18,343
Sub-total transactions with owners	-	-	18,343	18,343
Estimated closing balance as at 30 June 2024	1,193,804	201,269	174,795	1,569,868
Closing balance attributable to the Australian Government	1,193,804	201,269	174,795	1,569,868

Prepared on Australian Accounting Standards basis.

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

	2022-23 Actual	2023-24 Revised Budget	2024-25 Forward estimate	2025-26 Forward estimate	2026-27 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from Government	60,989	77,898	86,843	77,829	79,822
Sale of goods and rendering of services	8,703	7,383	6,237	4,676	4,710
Interest	3,139	5,992	3,585	2,707	2,306
Net GST received	3,884	1,708	1,671	1,626	1,456
Other	9,759	4,367	2,566	2,566	2,566
Total cash received	86,474	97,348	100,902	89,404	90,860
Cash used					
Employees	37,883	41,813	44,344	46,635	49,208
Suppliers	26,277	39,466	32,615	28,721	27,342
Net GST paid	5,250	-	-	-	-
Interest payments on lease liability	18	25	25	25	25
Other	921	494	570	570	570
Total cash used	70,349	81,798	77,554	75,951	77,145
Net cash from/(used by) operating activities	16,125	15,550	23,348	13,453	13,715
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	31	-	-	-	-
Investments	194,989	170,958	170,000	170,000	170,000
Total cash received	195,020	170,958	170,000	170,000	170,000
Cash used					
Purchase of property, plant and equipment and intangibles	29,686	33,836	46,489	23,652	24,271
Investments	181,971	170,000	169,099	169,089	168,855
Total cash used	211,657	203,836	215,588	192,741	193,126
Net cash from/(used by) investing activities	(16,637)	(32,878)	(45,588)	(22,741)	(23,126)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	9,650	18,343	23,356	10,413	10,536
Total cash received	9,650	18,343	23,356	10,413	10,536
Cash used					
Principal payments on lease liability	990	1,015	1,116	1,125	1,125
Total cash used	990	1,015	1,116	1,125	1,125
Net cash from/(used by) financing activities	8,660	17,328	22,240	9,288	9,411
Net increase/(decrease) in cash held	8,148	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	8,399	16,547	16,547	16,547	16,547
Cash and cash equivalents at the end of the reporting period	16,547	16,547	16,547	16,547	16,547

Prepared on Australian Accounting Standards basis.

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

	2022-23 Actual \$'000	2023-24 Revised Budget \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections	9,650	18,343	23,356	10,413	10,536
Total new capital appropriations	9,650	18,343	23,356	10,413	10,536
Provided for:					
Purchase of non-financial assets	9,650	18,343	23,356	10,413	10,536
Total items	9,650	18,343	23,356	10,413	10,536
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	9,650	18,343	23,356	10,413	10,536
Funded internally from departmental resources ^(b)	20,036	15,493	23,133	13,239	13,735
TOTAL	29,686	33,836	46,489	23,652	24,271
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	29,686	33,836	46,489	23,652	24,271
Total cash used to acquire assets	29,686	33,836	46,489	23,652	24,271

Prepared on Australian Accounting Standards basis.

- (a) Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2 appropriations and prior year Appropriation Act Nos. 2 and 4 (inclusive of Supply Act arrangements).
- (b) Includes acquisitions funded through appropriation ordinary annual services, cash reserves, donations and contributions, gifts of works of art and grants.

Table 3.7: Statement of departmental asset movements (Budget Year 2023–24)

	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 2023						
Gross book value	17,000	256,280	21,505	1,135,454	115,469	1,545,708
Gross book value - ROU assets	-	5,206	26	-	-	5,232
Accumulated depreciation/amortisation and impairment	-	(9,960)	(7,057)	(132)	(25,463)	(42,612)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(2,999)	(23)	-	-	(3,022)
Opening net book balance	17,000	248,527	14,451	1,135,322	90,006	1,505,306
Capital asset additions						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ^(a)	-	2,715	-	5,584	10,044	18,343
By purchase - appropriation equity - ROU assets	-	1,000	-	-	-	1,000
By purchase - appropriation ordinary annual services ^(b)	-	10,963	4,530	-	-	15,493
Total additions	-	14,678	4,530	5,584	10,044	34,836
Other movements						
Depreciation/amortisation expense	-	(5,438)	(3,479)	(8,500)	(2,972)	(20,389)
Depreciation/amortisation on ROU assets	-	(996)	(8)	-	-	(1,004)
Total other movements	-	(6,434)	(3,487)	(8,500)	(2,972)	(21,393)
As at 30 June 2024						
Gross book value	17,000	269,958	26,035	1,141,038	125,513	1,579,544
Gross book value - ROU assets	-	6,206	26	-	-	6,232
Accumulated depreciation/ amortisation and impairment	-	(15,398)	(10,536)	(8,632)	(28,435)	(63,001)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(3,995)	(31)	-	-	(4,026)
Closing net book balance	17,000	256,771	15,494	1,132,406	97,078	1,518,749
Estimated operating expenditure in income statement for heritage and cultural assets						\$'000
Operations and Maintenance						13,105
Preservation and Conservation						1,322
Total operating expenditure on heritage and cultural assets						14,427

Prepared on Australian Accounting Standards basis.

(a) "Appropriation equity" refers to equity injections provided through Appropriation Act (No. 2) 2023-2024 and Appropriation Bill (No. 4) 2023-2024, including Collection Development Acquisition Budget.

(b) "Appropriation ordinary annual services" refers to funding provided through Appropriation Act (No. 1) 2023-2024 and Appropriation Bill (No. 3) 2023-2024 for depreciation/amortisation expenses.

