

National Museum of Australia

Additional Estimates Statements

National Museum of Australia

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National Museum of Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Museum of Australia (NMA), as mandated under the *National Museum of Australia Act 1980*, was established for the purpose of developing and maintaining a National Historical Collection for the benefit of the nation, and to bring to life the rich and diverse stories of Australia through strong engagement with the nation's varied communities and traditions. Central to the NMA's place as a national institution is its focus on meaningful engagement with all Australians through the interpretation of Australia's past, present and future, and its foundational commitment to the history and cultures of the First Australians. The NMA achieves this through the development and maintenance of the National Historical Collection and by sharing the stories of Australia's people and places. The NMA is the only national institution that is wholly devoted to the complex and comprehensive story of Australia from deep time to the present day.

The NMA has a vital role in helping to connect Australians and their communities. In fulfilling this mission, over the next four years, the NMA'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*, as it strives to:

- Ensure Australians have a greater understanding of our shared history by collecting and sharing the unique and remarkable stories of the past and present
- Excel at telling the Australian story through innovative digital media, dynamic story-telling and world-class exhibitions
- Maximise opportunities for public engagement that respond to changing audience behaviours and needs across the country and overseas
- Focus documentation, research, preservation and digitisation programs on key areas of the National Historical Collection
- Utilise available resources to operate as efficiently as possible within the context of the NMA's legislative functions.

1.2 Entity resource statement

The Entity Resource Statement details the resourcing for NMA at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2023–24 Budget year, including variations through Appropriation Bills No. 3 and 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: NMA 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	6,603	13,235		13,235
Funds from Government				
Annual appropriations - ordinary annual services ^(a)				
Outcome 1	50,912	53,768	-	53,768
Annual appropriations - other services ^(b)				
Equity injection	1,948	8,838	2,000	10,838
Total annual appropriations	52,860	62,606	2,000	64,606
Amounts received from related entities				
Amounts from portfolio department	2,000	-	-	-
Total amounts received from related entities	2,000	-	-	-
Total funds from Government	54,860	62,606	2,000	64,606
Funds from other sources				
Interest	702	250	-	250
Sale of goods and services	10,946	7,149	-	7,149
Other	3,755	1,316	-	1,316
Gains	3,533	-	-	-
Total funds from other sources	18,936	8,715	-	8,715
Total net resourcing for NMA	80,399	84,556	2,000	86,556
			2022-23	2023-24
Average staffing level (number)			235	220

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.

NMA 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 National Museum of Australia 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: NMA 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 \$2m in 2023-24 and \$1.2m in 2024-25. 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 NMA 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	2,000	1,200	-	-
		-	42	85	87
Net impact on appropriations for Outcome 1 (departmental)		2,000	1,242	85	87
Total net impact on appropriations for Outcome 1		2,000	1,242	85	87

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

1.5 Breakdown of additional estimates by appropriation bill

The following tables detail the Additional Estimates sought for the NMA through Appropriation Bills Nos. 3 and 4.

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

The NMA 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	1,948	8,838	10,838	2,000	-
Total non-operating	1,948	8,838	10,838	2,000	-
Total other services	1,948	8,838	10,838	2,000	-

Section 2: Revisions to outcomes and planned performance

2.1 Changes to outcome and program structures

There has been no revision to the outcome or program structure of the NMA 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: Increased awareness and understanding of Australia's history and culture by managing the National Museum's collection and providing access through public programs and exhibitions

Budgeted expenses for Outcome 1

This table shows how much the NMA intends to spend (on an accrual basis) on achieving the outcome, broken down by program.

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: Collection Management, Research, Exhibitions and Programs					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	50,912	53,768	55,234	55,680	57,052
Payment from related entities	2,000				
Expenses not requiring appropriation in the budget year ^(a)	(1,721)	1,191	1,215	1,239	1,264
Revenues from other independent sources	16,936	8,715	9,824	10,071	10,322
Total expenses for Program 1.1	68,127	63,674	66,273	66,990	68,638
Outcome 1 totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	50,912	53,768	55,234	55,680	57,052
Payment from related entities	2,000				
Expenses not requiring appropriation in the budget year ^(a)	(1,721)	1,191	1,215	1,239	1,264
Revenues from other independent sources	16,936	8,715	9,824	10,071	10,322
Total expenses for Outcome 1	68,127	63,674	66,273	66,990	68,638
	2022-23	2023-24			
Average staffing level (number)	235	220			

(a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses on the national collection.

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 NMA'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 NMA does not have any special accounts.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

As part of the Government's investment in the National Cultural Policy in the 2023-24 Budget, the NMA has received a further \$3.2 million in Urgent Capital Works funding over 2023-24 and 2024-25, which has been released from the Contingency Reserve.

The NMA is forecast to deliver a break-even operating budget result (excluding heritage depreciation) for 2023-24.

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	26,506	26,036	27,199	27,326	28,283
Suppliers	29,216	24,311	25,502	25,846	26,145
Depreciation and amortisation	11,947	13,247	13,512	13,782	14,183
Finance costs	66	80	60	36	27
Write down and impairment of other assets	392	-	-	-	-
Total expenses	68,127	63,674	66,273	66,990	68,638
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	10,946	7,149	8,240	8,468	8,700
Interest	702	250	250	250	250
Other	3,755	1,316	1,334	1,353	1,372
Gains	3,533	-	-	-	-
Total own-source revenue	18,936	8,715	9,824	10,071	10,322
Total own-source income	18,936	8,715	9,824	10,071	10,322
Net (cost of)/contribution by services	(49,191)	(54,959)	(56,449)	(56,919)	(58,316)
Revenue from Government	50,912	53,768	55,234	55,680	57,052
Surplus/(deficit) attributable to the Australian Government	1,721	(1,191)	(1,215)	(1,239)	(1,264)
Total comprehensive income/(loss)	1,721	(1,191)	(1,215)	(1,239)	(1,264)
Total comprehensive income/(loss) attributable to the Australian Government	1,721	(1,191)	(1,215)	(1,239)	(1,264)
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	1,721	(1,191)	(1,215)	(1,239)	(1,264)
plus: Heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	1,121	1,191	1,215	1,239	1,264
Total comprehensive income/(loss) - as per the Statement of comprehensive income	2,842	-	-	-	-

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.

Table 3.3: Budgeted departmental balance sheet (as at 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
ASSETS					
Financial assets					
Cash and cash equivalents	13,235	10,215	10,192	10,121	10,121
Trade and other receivables	1,386	1,386	1,386	1,386	1,386
Total financial assets	14,621	11,601	11,578	11,507	11,507
Non-financial assets					
Land and buildings	122,376	120,435	118,452	116,427	114,387
Property, plant and equipment	68,792	78,057	87,939	87,635	87,336
Heritage and Cultural	280,476	281,605	282,768	283,945	285,140
Intangibles	6,643	6,708	6,754	6,980	7,298
Inventories	1,437	1,437	1,437	1,437	1,437
Prepayments	1,134	1,134	1,134	1,134	1,134
Total non-financial assets	480,858	489,376	498,484	497,558	496,732
Total assets	495,479	500,977	510,062	509,065	508,239
LIABILITIES					
Payables					
Suppliers	4,851	2,276	2,056	1,837	1,837
Other payables	2,274	2,274	2,273	2,273	2,273
Total payables	7,125	4,550	4,329	4,110	4,110
Interest bearing liabilities					
Leases	9,960	8,386	6,765	5,094	3,373
Total interest bearing liabilities	9,960	8,386	6,765	5,094	3,373
Provisions					
Employee provisions	7,409	7,409	7,409	7,409	7,409
Total provisions	7,409	7,409	7,409	7,409	7,409
Total liabilities	24,494	20,345	18,503	16,613	14,892
Net assets	470,985	480,632	491,559	492,452	493,347
EQUITY*					
Parent entity interest					
Contributed equity	40,831	51,669	63,811	65,943	68,102
Reserves	166,898	166,898	166,898	166,898	166,898
Retained surplus (accumulated deficit)	263,256	262,065	260,850	259,611	258,347
Total parent entity interest	470,985	480,632	491,559	492,452	493,347
Attributed to non-controlling interest					
Total equity	470,985	480,632	491,559	492,452	493,347

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	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2023					
Balance carried forward from previous period	263,256	166,898	-	40,831	470,985
Adjusted opening balance	263,256	166,898	-	40,831	470,985
Comprehensive income					
Surplus/(deficit) for the period	(1,191)				(1,191)
Total comprehensive income	(1,191)	-	-	-	(1,191)
of which:					
Attributable to non-controlling interest	-	-	-	(1,191)	(1,191)
Transactions with owners					
Contributions by owners					
Equity injection				10,838	10,838
Sub-total transactions with owners	-	-	-	51,669	480,632
Estimated closing balance as at 30 June 2024	262,065	166,898	-	51,669	480,632
Closing balance attributable to the Australian Government	262,065	166,898	-	51,669	480,632

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					
Appropriations	50,912	53,768	55,234	55,680	57,052
Receipts from Government	2,000	-	-	-	-
Sale of goods and rendering of services	13,507	7,149	8,240	8,468	8,700
Interest	667	250	250	250	250
Net GST received	3,106	2,023	2,579	3,288	3,326
Other	2,300	1,316	1,334	1,353	1,372
Total cash received	72,492	64,506	67,637	69,039	70,700
Cash used					
Employees	26,769	26,036	27,200	27,326	28,283
Suppliers	33,350	24,313	25,502	25,846	26,145
Net GST paid	-	2,023	2,579	3,288	3,326
Interest payments on lease liability	66	80	60	36	27
Total cash used	60,185	52,452	55,341	56,496	57,781
Net cash from/(used by) operating activities	12,307	12,054	12,296	12,543	12,919
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	11,161	24,338	22,840	13,075	13,357
Total cash used	11,161	24,338	22,840	13,075	13,357
Net cash from/(used by) investing activities	(6,136)	(24,338)	(22,840)	(13,075)	(13,357)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	1,948	10,838	12,142	2,132	2,159
Total cash received	1,948	10,838	12,142	2,132	2,159
Cash used					
Principal payments on lease liability	1,487	1,574	1,621	1,671	1,721
Total cash used	1,487	1,574	1,621	1,671	1,721
Net cash from/(used by) financing activities	461	9,264	10,521	461	438
Net increase/(decrease) in cash held	6,632	(3,020)	(23)	(71)	-
Cash and cash equivalents at the beginning of the reporting period	6,603	13,235	10,215	10,192	10,121
Cash and cash equivalents at the end of the reporting period	13,235	10,215	10,192	10,121	10,121

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	1,948	10,838	12,142	2,132	2,159
Total new capital appropriations	1,948	10,838	12,142	2,132	2,159
Provided for:					
Purchase of non-financial assets	1,948	10,838	12,142	2,132	2,159
Total items	1,948	10,838	12,142	2,132	2,159
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	1,948	10,838	12,142	2,132	2,159
Funded internally from departmental resources ^(b)	8,993	10,927	10,478	10,724	11,198
TOTAL	10,941	21,765	22,620	12,856	13,357
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	10,941	21,765	22,620	12,855	13,357
Total cash used to acquire assets	10,941	21,765	22,620	12,855	13,357

Prepared on Australian Accounting Standards basis.

- (a) Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2 and 4 (inclusive of Supply Act arrangements).
- (b) Includes the following sources of funding current Bill 1 and prior year Act 1 appropriations; donations and contributions; internally developed assets; and proceeds from the sale of assets.

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

	Asset Category					Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2023						
Gross book value	10,100	106,232	99,035	285,320	11,616	512,303
Gross book value - ROU assets	-	14,455	99	-	-	14,554
Accumulated depreciation/amortisation and impairment	-	(3,617)	(30,268)	(4,844)	(4,973)	(43,702)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(4,794)	(74)	-	-	(4,868)
Opening net book balance	10,100	112,276	68,792	280,476	6,643	478,287
Capital asset additions						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ^(a)	-	-	8,801	2,037	-	10,838
By purchase - other	-	150	9,464	283	1,030	10,927
Total additions	-	150	18,265	2,320	1,030	21,765
Other movements						
Depreciation/amortisation expense	-	(491)	(8,975)	(1,191)	(965)	(11,622)
Depreciation/amortisation on ROU assets	-	(1,600)	(25)	-	-	(1,625)
Total other movements	-	(2,091)	(9,000)	(1,191)	(965)	(13,247)
As at 30 June 2024						
Gross book value	10,100	106,382	117,300	287,640	12,646	534,068
Gross book value - ROU assets	-	14,455	99	-	-	14,554
Accumulated depreciation/amortisation and impairment	-	(4,108)	(39,243)	(6,035)	(5,938)	(55,324)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(6,394)	(99)	-	-	(6,493)
Closing net book balance	10,100	110,335	78,057	281,605	6,708	486,805
Estimated operating expenditure in income statement for heritage and cultural assets						\$'000
Operations and Maintenance						3,388
Preservation and Conservation						4,455
Total operating expenditure on heritage and cultural assets						7,843

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.

