

National Archives of Australia

Entity resources and planned performance

National Archives of Australia

SECTION 1: ENTITY OVERVIEW AND RESOURCES	303
1.1 Strategic direction statement.....	303
1.2 Entity resource statement.....	304
1.3 Budget measures	304
SECTION 2: OUTCOMES AND PLANNED PERFORMANCE	305
2.1 Budgeted expenses and performance for Outcome 1.....	306
SECTION 3: BUDGETED FINANCIAL STATEMENTS.....	309
3.1 Budgeted financial statements	309
3.2 Budgeted financial statements tables.....	310

National Archives of Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Archives of Australia (National Archives) is an Australian Government entity established under the *Archives Act 1983*. The mandate of National Archives is to secure, preserve and make public, the archival resources of the Commonwealth.

National Archives:

- sets information management requirements for Australian Government entities to ensure records of government actions and decisions are created and kept, demonstrating accountability and evidence of the integrity of the operations of the Australian Government
- selects and preserves the most significant records of the Australian Government and authorises the destruction of records with no ongoing value to government or the community
- makes these records accessible to government and the public as a national resource, to enrich and inform how Australians live today and into the future.

In 2024–25, National Archives will be guided by the pillars and principles of the National Cultural Policy – *Revive: a place for every story, a story for every place*, and will:

- work with Australian Government entities to better manage their information assets, consistent with National Archives' information management policies and standards
- continue the focus to ensure the preservation of at-risk records
- increase resources to improve responsiveness to access applications for Commonwealth records and additional digitisation-on-demand services
- invest in cyber security and digital resources to facilitate secure and timely transfer of records.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the National Archives for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by departmental (for the National Archive’s operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome 1’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: National Archives resource statement – Budget estimates for 2024–25 as at Budget May 2024

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available	20,643	22,600
Departmental appropriation ^(b)	86,093	87,080
s74 External Revenue ^(c)	2,140	2,204
Departmental capital budget ^(d)	6,244	6,478
Annual appropriations - other services – non operating ^(e)		
Equity injection	11,870	12,075
Total departmental annual appropriations	126,990	130,437
Total departmental resourcing	126,990	130,437
Total resourcing for National Archives	126,990	130,437
	2023-24	2024-25
Average staffing level (number)	376	376

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 Bill (No. 1) 2024-25.
- (b) Excludes Departmental Capital Budget (DCB).
- (c) Estimated External Revenue receipts under section 74 of the PGPA Act.
- (d) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (e) Appropriation Bill (No. 2) 2024-25.

1.3 Budget measures

There are no new measures for the National Archives for the 2024–25 Budget.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for National Archives of Australia can be found at: <https://www.naa.gov.au/sites/default/files/2023-08/NAA%20Corporate%20Plan%202023-24.pdf>

The most recent annual performance statement can be found at: <https://www.naa.gov.au/about-us/our-organisation/accountability-an-reporting/annual-reports>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: To promote the creation, management, and preservation of authentic, reliable, and useable Commonwealth records, and to facilitate Australians' access to the archival resources of the Commonwealth

Budgeted expenses for Outcome 1

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

Table 2.1.1: Budgeted expenses for Outcome 1

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
Program 1.1: National Archives of Australia					
Departmental expenses					
Departmental appropriations	86,093	87,080	79,812	82,741	85,587
s74 External Revenue ^(a)	2,215	2,279	2,283	1,935	2,283
Expenses not requiring appropriation in the Budget year ^(b)	19,885	18,709	18,709	17,901	18,255
Departmental total	108,193	108,068	100,804	102,577	106,125
Total expenses for program 1.1	108,193	108,068	100,804	102,577	106,125
Outcome 1 Totals by resource type					
Departmental expenses					
Departmental appropriations	86,093	87,080	79,812	82,741	85,587
s74 External Revenue ^(a)	2,215	2,279	2,283	1,935	2,283
Expenses not requiring appropriation in the Budget year ^(b)	19,885	18,709	18,709	17,901	18,255
Departmental total	108,193	108,068	100,804	102,577	106,125
Total expenses for Outcome 1	108,193	108,068	100,804	102,577	106,125
Average staffing level (number)					
	2023-24	2024-25			
	376	376			

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan, the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2024–25 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – To promote the creation, management, and preservation of authentic, reliable, and useable Commonwealth records, and to facilitate Australians’ access to the archival resources of the Commonwealth		
Program 1.1 – National Archives provides stewardship of the records of the Australian Government to provide access to the evidence and memory of our nation, connecting Australians with their identity, history, and place in the world.		
Key Activities	Key activities for delivering this program are: <ul style="list-style-type: none"> • Enable best practice information management by Australian Government entities • Secure and preserve nationally significant Australian Government information • Connect Australians to the national archival collection • Innovate to lead archival practice in the digital age. 	
Year	Performance measures	Expected Performance Results
Current Year 2023–24	All at-risk collections are preserved digitally over time	100% of digitisation targets are delivered by the major projects Target expected to be met
		12% analogue at-risk items digitally preserved Target increased to 14% in the 2023–24 Corporate Plan Target achieved
		Percentage for digital at-risk items digitally preserved to be determined following establishment of baseline. Target revised in the 2023–24 Corporate Plan following migration of the legacy digital collection into appropriate archival storage systems to: 80% digital collection assessed for risk of obsolescence or loss Target achieved
	Issue records authorities to allow agencies to make decisions about keeping, destroying, or transferring Australian Government records	Issue 20 or more disposal and retention instruments Target expected to be met

Year	Performance measures	Expected Performance Results
Current Year 2023–24 cont.	The ways stakeholders engage with and use the collection meets their expectations within a digital first approach	Number of engagements with National Archives services and programs Target clarified in the 2023–24 Corporate Plan to: Total number of engagements showing the collection is meeting expectations Target expected to be met
		Case studies of collection programs show that more than 80% of stakeholder expectations were met Target expected to be met
Year	Performance measures	Planned Performance Results
Budget Year 2024—25	At-risk collections are preserved	Digitisation targets are delivered
		18% at-risk analogue collection items digitized
		90% digital collection confirmed to be in low-risk stable formats
	Nationally significant archival records (meaning those identified as 'retain as national archives (RNA)) are appropriately transferred to National Archives	Engagement with 85% of agencies that have not transferred archival records identified as RNA to National Archives in 10 years or more
The ways audiences engage with and use the collection meets their expectations within a digital first approach	70% or more online visits / sessions are engaged	
	Case studies of programs show that more than 80% of audience expectations were met	
Forward Estimates 2025–28	At-risk collections are preserved	Digitisation targets are delivered
		20% at-risk analogue collection items digitised
		90% digital collection confirmed to be in low-risk stable formats
	Nationally significant archival records (meaning those identified as RNA) are appropriately transferred to National Archives	Engagement with 90% of agencies that have not transferred archival records identified as RNA to National Archives in 10 years or more
	The ways audiences engage with and use the collection meets their expectations within a digital first approach	70% or more online visits / sessions are engaged
		Case studies of collection programs show that more than 80% of audience expectations were met

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of National Archives finances for the 2024–25 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

In 2024–25, the estimated appropriation revenue is \$87.1 million, including funding for National Collection Institutions Financial Sustainability.

Other gains are currently estimated to remain consistent in the budget and forward years and is directly related to the estimated intake of collection items from Commonwealth Government Agencies. Revenue from sale of goods and rendering of services is also estimated to remain consistent in the budget and forward years.

Budgeted Departmental Balance Sheet

Heritage and cultural assets are expected to increase in value over the forward years, primarily as a result of the intake of new collection items and a complete revaluation of the collection in May 2024. As at 30 June 2023, total assets were valued at approximately \$2.1 billion with approximately 76 per cent of that value being heritage and cultural assets.

3.2 Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
EXPENSES					
Employee benefits	41,170	42,400	42,062	42,235	43,564
Suppliers	21,364	21,926	15,342	17,677	19,891
Depreciation and amortisation ^(a)	34,357	32,786	32,786	32,416	32,786
Finance costs	11,302	10,956	10,614	10,249	9,884
Total expenses	108,193	108,068	100,804	102,577	106,125
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,800	1,860	1,860	1,860	1,860
Rental income	340	344	348	-	348
Other	75	75	75	75	75
Total own-source revenue	2,215	2,279	2,283	1,935	2,283
Gains					
Other	10,000	10,000	10,000	10,000	10,000
Total gains	10,000	10,000	10,000	10,000	10,000
Total own-source income	12,215	12,279	12,283	11,935	12,283
Net (cost of)/contribution by services	(95,978)	(95,789)	(88,521)	(90,642)	(93,842)
Revenue from Government	86,093	87,080	79,812	82,741	85,587
Surplus/(deficit) attributable to the Australian Government	(9,885)	(8,709)	(8,709)	(7,901)	(8,255)
Total comprehensive income/(loss)	(9,885)	(8,709)	(8,709)	(7,901)	(8,255)
Total comprehensive income/(loss) attributable to the Australian Government	(9,885)	(8,709)	(8,709)	(7,901)	(8,255)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(9,885)	(8,709)	(8,709)	(7,901)	(8,255)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ^(a)	11,245	11,245	11,245	11,245	11,245
plus: depreciation/amortisation expenses for ROU assets ^(b)	23,112	21,541	21,541	21,171	21,541
less: lease principal repayments ^(b)	(16,000)	(15,505)	(15,505)	(14,531)	(14,531)
Net Cash Operating Surplus/ (Deficit)	8,472	8,572	8,572	9,984	10,000

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the Government introduced net cash appropriation arrangements that provided Non-Corporate Commonwealth Entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No.1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- (b) Applies leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,295	2,295	2,295	2,295	2,295
Trade and other receivables	21,087	19,674	18,262	18,262	18,262
Total financial assets	23,382	21,969	20,557	20,557	20,557
Non-financial assets					
Land and buildings	394,462	372,921	351,380	330,209	308,668
Property, plant and equipment	30,053	30,558	31,341	30,321	30,321
Heritage and Cultural	1,563,003	1,568,609	1,573,994	1,577,402	1,579,532
Intangibles	48,175	59,372	70,166	73,157	76,484
Inventories	140	140	140	140	140
Other non-financial assets	2,352	2,352	2,352	2,352	2,352
Total non-financial assets	2,038,185	2,033,952	2,029,373	2,013,581	1,997,497
Total assets	2,061,567	2,055,921	2,049,930	2,034,138	2,018,054
LIABILITIES					
Payables					
Suppliers	4,164	4,164	4,164	4,164	4,164
Other payables	1,476	1,476	1,476	1,476	1,476
Total payables	5,640	5,640	5,640	5,640	5,640
Interest bearing liabilities					
Leases	439,196	423,691	408,186	393,655	379,124
Total interest bearing liabilities	439,196	423,691	408,186	393,655	379,124
Provisions					
Employee provisions	11,396	11,396	11,396	11,396	11,396
Other provisions	2,151	2,166	2,182	2,198	2,198
Total provisions	13,547	13,562	13,578	13,594	13,594
Total liabilities	458,383	442,893	427,404	412,889	398,358
Net assets	1,603,184	1,613,028	1,622,526	1,621,249	1,619,696
EQUITY					
Parent entity interest					
Contributed equity	118,980	137,533	155,740	162,364	169,066
Reserves	431,892	431,892	431,892	431,892	431,892
Retained surplus (accumulated deficit)	1,052,312	1,043,603	1,034,894	1,026,993	1,018,738
Total parent entity interest	1,603,184	1,613,028	1,622,526	1,621,249	1,619,696
Total equity	1,603,184	1,613,028	1,622,526	1,621,249	1,619,696

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2024–25)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2024				
Balance carried forward from previous period	1,052,312	431,892	118,980	1,603,184
Adjusted opening balance	1,052,312	431,892	118,980	1,603,184
Comprehensive income				
Surplus/(deficit) for the period	(8,709)	-	-	(8,709)
Total comprehensive income	(8,709)	-	-	(8,709)
Contributions by owners				
Equity injection - Appropriation	-	-	8,575	8,575
Departmental Capital Budget (DCB)	-	-	9,978	9,978
Sub-total transactions with owners	-	-	18,553	18,553
Estimated closing balance as at 30 June 2025	1,043,603	431,892	137,533	1,613,028
Closing balance attributable to the Australian Government	1,043,603	431,892	137,533	1,613,028

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	87,607	88,493	81,224	82,741	85,587
Sale of goods and rendering of services	2,140	2,204	2,208	1,860	2,208
Net GST received	3,265	3,265	3,265	3,265	-
Total cash received	93,012	93,962	86,697	87,866	87,795
Cash used					
Employees	41,170	42,400	42,062	42,235	43,564
Suppliers	21,289	21,851	15,267	17,602	19,816
Net GST paid	3,265	3,265	3,265	3,265	-
Interest payments on lease liability	11,288	10,941	10,598	10,233	9,868
Total cash used	77,012	78,457	71,192	73,335	73,248
Net cash from/(used by) operating activities	16,000	15,505	15,505	14,531	14,547
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	18,114	18,553	18,207	6,624	6,718
Total cash used	18,114	18,553	18,207	6,624	6,718
Net cash from/(used by) investing activities	(18,114)	(18,553)	(18,207)	(6,624)	(6,718)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	18,114	18,553	18,207	6,624	6,702
Total cash received	18,114	18,553	18,207	6,624	6,702
Cash used					
Principal payments on lease liability	16,000	15,505	15,505	14,531	14,531
Total cash used	16,000	15,505	15,505	14,531	14,531
Net cash from/(used by) financing activities	2,114	3,048	2,702	(7,907)	(7,829)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	2,295	2,295	2,295	2,295	2,295
Cash and cash equivalents at the end of the reporting period	2,295	2,295	2,295	2,295	2,295

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	6,244	6,478	6,527	6,624	6,702
Equity injections - Bill 2	11,870	12,075	11,680	-	-
Total new capital appropriations	18,114	18,553	18,207	6,624	6,702
<i>Provided for:</i>					
Purchase of non-financial assets	18,114	18,553	18,207	6,624	6,702
Total items	18,114	18,553	18,207	6,624	6,702
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	11,870	6,355	-	-	-
Funded by capital appropriation - DCB ^(b)	6,244	12,198	18,207	6,624	6,702
Funded internally from departmental resources ^(c)	10,000	10,000	10,000	10,000	10,000
TOTAL	28,114	28,553	28,207	16,624	16,702

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

(b) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

(c) Includes funding from donations and contributions.

Table 3.6: Statement of departmental asset movements (Budget year 2024–25)

	Asset Category				Total \$'000
	Buildings \$'000	Other property, plant and equipment \$'000	Heritage and cultural \$'000	Computer software and intangibles \$'000	
As at 1 July 2024					
Gross book value	-	42,904	1,577,599	69,086	1,689,589
Gross book value - ROU assets	510,995	86	-	-	511,081
Accumulated depreciation/ amortisation and impairment	-	(7,645)	(19,814)	(20,911)	(48,370)
Accumulated depreciation/ amortisation and impairment - ROU assets	(116,533)	(74)	-	-	(116,607)
Opening net book balance	394,462	35,271	1,557,785	48,175	2,035,693
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity ^(a)	-	6,286	-	12,267	18,553
By purchase - donated funds	-	-	10,000	-	10,000
Total additions	-	6,286	10,000	12,267	28,553
Other movements					
Depreciation/amortisation expense	-	(3,860)	(6,315)	(1,070)	(11,245)
Depreciation/amortisation on ROU assets	(21,541)	-	-	-	(21,541)
Total other movements	(21,541)	(3,860)	(6,315)	(1,070)	(32,786)
As at 30 June 2025					
Gross book value	-	49,190	1,587,599	81,353	1,718,142
Gross book value - ROU assets	510,995	86	-	-	511,081
Accumulated depreciation/ amortisation and impairment	-	(11,505)	(26,129)	(21,981)	(59,615)
Accumulated depreciation/ amortisation and impairment - ROU assets	(138,074)	(74)	-	-	(138,148)
Closing net book balance	372,921	37,697	1,561,470	59,372	2,031,460

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2024–2025, including Collection Development Acquisition Budgets (CDABs).

