

# **National Film and Sound Archive of Australia**

**Entity resources and planned  
performance**



# National Film and Sound Archive of Australia

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# National Film and Sound Archive of Australia

## Section 1: Entity overview and resources

### 1.1 Strategic direction statement

The National Film and Sound Archive of Australia's (NFSA) purpose is to tell the national story by collecting, preserving and sharing audiovisual media, the cultural experience platforms of our time.

The legislative functions of the NFSA are outlined in the *National Film and Sound Archive of Australia Act 2008*. The NFSA is Australia's premier audiovisual archive and a place of engagement with Australian audiovisual production past and present.

The NFSA exists to perform three vital functions:

- collect audiovisual works and associated documentation that reflect all aspects of Australian life and our diverse communities
- preserve the collection in accordance with international standards and working within our resources, to ensure permanent access
- share the collection so its stories form an ongoing part of the evolution of our culture.

A formal strategic direction statement which explains the alignment of our work with the five pillars of the new National Cultural Policy - *Revive: a place for every story, a story for every place* can also be found here: [www.nfsa.gov.au/about/corporate-information/publications/strategic-direction](http://www.nfsa.gov.au/about/corporate-information/publications/strategic-direction).

## 1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the NFSA 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 any departmental (for the NFSA’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: NFSA resource statement – Budget estimates for 2024–25 as at Budget May 2024**

	2023-24 Estimated actual \$'000	2024-25 Estimate \$'000
<b>Opening balance/cash reserves at 1 July</b>	<b>1,745</b>	<b>2,083</b>
<b>Funds from Government</b>		
Annual appropriations - ordinary annual services <sup>(a)</sup>		
Outcome 1	37,270	40,839
Annual appropriations - other services <sup>(b)</sup>		
Equity injection	9,813	6,983
Total annual appropriations	47,083	47,822
Amounts received from related entities		
Amounts from portfolio department	800	-
Total amounts received from related entities	800	-
<b>Total funds from Government</b>	<b>47,883</b>	<b>47,822</b>
<b>Funds from other sources</b>		
Interest	2,203	945
Royalties	131	131
Sale of Goods	15	15
Rendering of Services	868	868
Other	590	590
<b>Total funds from other sources</b>	<b>3,807</b>	<b>2,549</b>
<b>Total net resourcing for NFSA</b>	<b>53,435</b>	<b>52,454</b>
	2023-24	2024-25
<b>Average staffing level (number)</b>	211	213

Prepared on a resourcing (that is, 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) 2024-2025.

(b) Appropriation Bill (No. 2) 2024-2025.

NFSA is not directly appropriated as a Corporate Commonwealth Entity. Appropriations are made to the Department of Infrastructure, Transport, Regional Development, Communication and the Arts (a Non-Corporate Commonwealth Entity), which are then paid to NFSA and are considered ‘departmental’ for all purposes.

### 1.3 Budget measures

Budget measures in Part 1 relating to NFSA are detailed in the Budget Paper No. 2 and are summarised below.

**Table 1.2: NFSA 2024–25 Budget measures**

**Part 1: Measures announced since the 2023–24 Mid-Year Economic and Fiscal Outlook**

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
<b>Payment measures</b>						
Revive - National Cultural Policy <sup>(a)</sup>	1.1					
Departmental payments		-	3,782	3,674	1,745	104
<b>Total</b>			<b>3,782</b>	<b>3,674</b>	<b>1,745</b>	<b>104</b>
<b>Total payment measures</b>						
Departmental		-	3,782	3,674	1,745	104
<b>Total</b>		-	<b>3,782</b>	<b>3,674</b>	<b>1,745</b>	<b>104</b>

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

(a) Includes \$7.2m provisioned in the Contingency Reserve.

## 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 the NFSA can be found at:

<https://www.nfsa.gov.au/sites/default/files/2023-09/NFSA%20Corporate%20Plan%202023-24%20%20to%2026-27.pdf>

The most recent annual performance statement can be found at:

<https://www.nfsa.gov.au/sites/default/files/2023-11/NFSA%20Annual%20Report%202022%E2%80%9323.pdf>



## 2.1 Budgeted expenses and performance for Outcome 1

**Outcome 1: Increased engagement with Australia’s audiovisual culture past and present through developing, preserving, maintaining and promoting the national audiovisual collection of historic and cultural significance**

### Budgeted expenses for Outcome 1

This table shows how much the NFSA 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
<b>Program 1.1: Collect, preserve and share the national audio visual collection</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	37,270	40,839	41,967	42,904	43,693
Payment from related entities	800	-	-	-	-
Expenses not requiring appropriation in the budget year <sup>(a)</sup>	2,767	3,243	386	297	411
Revenues from other independent sources	3,807	2,549	2,549	2,549	2,549
<b>Total expenses for Program 1.1</b>	<b>44,644</b>	<b>46,631</b>	<b>44,902</b>	<b>45,750</b>	<b>46,653</b>
<b>Outcome 1 Totals by resource type</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	37,270	40,839	41,967	42,904	43,693
Payment from related entities	800	-	-	-	-
Expenses not requiring appropriation in the budget year <sup>(a)</sup>	2,767	3,243	386	297	411
Revenues from other independent sources	3,807	2,549	2,549	2,549	2,549
<b>Total expenses for Outcome 1</b>	<b>44,644</b>	<b>46,631</b>	<b>44,902</b>	<b>45,750</b>	<b>46,653</b>
	2023-24	2024-25			
<b>Average staffing level (number)</b>	211	213			

(a) Expenses not requiring appropriation in the Budget year reflect depreciation of heritage and cultural assets.

**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.

<b>Outcome 1 – Increased engagement with Australia’s audiovisual culture past and present through developing, preserving, maintaining and promoting the national audiovisual collection of historic and cultural significance</b>		
<b>Program 1.1– Collect, preserve and share the national audiovisual collection.</b>		
<b>Key Activities</b>	<ul style="list-style-type: none"> <li>• Celebrate and promote First Nations’ viewpoints through the national audiovisual collection</li> <li>• Increase discoverability of, and access to, the national audiovisual collection for all Australians</li> <li>• Enhance services for makers and industry to support the creation of new artworks</li> <li>• Be a responsible and innovative cultural business that generates sufficient resources to deliver on our purpose and goals</li> <li>• Be responsive to the needs of the community as a corporate entity and deliver value to Australians through and beyond the collection.</li> </ul>	
<b>Year</b>	<b>Performance measures</b>	<b>Expected Performance Results</b>
Current Year 2023–24	Build the national audiovisual collection in all its diversity	Target: Collection Development Strategy and Plan delivered, 23/24 collecting is audited against the new Strategy and Plan Target expected to be met
	Increase our digitisation capacity to ensure the preservation of ‘at-risk’ audiovisual material	Target: Completion and utilisation of Audiovisual Australia (AVA) funded end-to-end digitisation infrastructure including Offsite Data Centre Target expected to be met
	Increase total engagement with the collection to promote its wide use and enjoyment	Target: Statistics for online and in person engagement with the collection are an increase on the previous year Target not expected to be met
	Increase earned and contributed revenue	Target: Increase of 10% earned and contributed revenue. Target expected to be met
	Increase the number of participants in learning programs	Target: Increase delivery of Media & Me to Year 4 – Year 6 and Year 7 – Year 9 students by 15% Target expected to be met

Year	Performance measures	Planned Performance Results
Budget Year 2024–25	We will develop relationships with First Nations communities to return First Nations content in the national audiovisual collection to traditional owners	Engage with Aboriginal and/or Torres Strait Islander communities to preserve, digitise and return knowledge to Country
	Build the national audiovisual collection	Accession 16,800 items into the national audiovisual collection
	Increase our digitisation capacity to ensure the preservation of 'at-risk' audiovisual material	Digitise 32,500 at-risk audiovisual items from the NFSA's collection and from other collecting institutions
	Increase access to and total engagement with the national audiovisual collection	Online and in person engagement with the collection increases on the previous year
	Provide services that ease and encourage engagement with and use of collection material	Procurement of the institution's first Digital Asset Management System
	Increase earned and contributed revenue	Target increase of 10% earned and contributed revenue
	Fit for purpose infrastructure	Safety and collection management improvements to nitrate storage facility
	Deliver media literacy programs and tools for Australians	Maintain 23-24 rate of engagement with <i>Media &amp; Me</i> and develop and deliver <i>Media &amp; Me</i> online
Forward Estimates 2025–28	As per 2024–25	<p>Engage with Aboriginal and/or Torres Strait Islander communities to preserve, digitise and return knowledge to Country</p> <p>Continue to accession a target number of items into the collection</p> <p>AVA infrastructure enhances capacity to digitise at-risk material</p> <p>Continued growth in online and in person engagement with the collection</p> <p>Efficient and effective services ease and encourage engagement with and use of collection material</p> <p>Continue to increase earned and contributed to revenue</p> <p>Implement long term nitrate storage solution</p> <p>Media literacy tools and programs equip Australians with the skills to critically analyse</p>

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of NFSA 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

##### Comprehensive income statement

Total income in 2024–25 is expected to be \$47.2 million, which includes \$40.8 million of revenue from Government, \$2.5 million of own sourced revenue and \$3.8 million of collection gains.

Total expenses for 2024–25 are estimated to be \$46.6 million, which is \$2 million higher than the 2023–24 estimated actual. Employee benefits have increased by 4 per cent due to additional staff and supplier expenses have increased by 3 per cent as a result of additional work to collect, preserve and share the collection. Depreciation and amortisation expense has increased by 10 per cent due to a higher asset base, with the purchase of further digitisation equipment and data storage.

##### Budgeted departmental balance sheet

The NFSA's net assets are budgeted to be \$450.6 million at 30 June 2025. This comprises mainly of the NFSA's heritage and cultural collection at \$353.3 million and land, buildings, plant and equipment at \$79.6 million. These are independently valued on a regular basis. Depreciation is incurred on all buildings, plant and equipment and some components of the collection and is determined based on estimated useful lives.

An equity injection of \$0.9 million will be received in 2024–25 for investment in the collection, an equity injection of \$2.0 million for building capital works and a further \$4.1 million equity injection for the investment in property, plant and equipment for the digitisation and storage of audio-visual collection items.

### 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
<b>EXPENSES</b>					
Employee benefits	22,604	23,453	22,916	23,468	25,141
Suppliers	15,013	15,441	13,754	14,050	15,117
Depreciation and amortisation <sup>(a)</sup>	6,962	7,672	8,167	8,167	6,330
Finance costs	65	65	65	65	65
<b>Total expenses</b>	<b>44,644</b>	<b>46,631</b>	<b>44,902</b>	<b>45,750</b>	<b>46,653</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods	15	15	15	15	12
Rendering of services	868	868	868	868	868
Interest	2,203	945	945	945	945
Royalties	131	131	131	131	131
Other	1,390	590	590	590	590
<b>Total own-source revenue</b>	<b>4,607</b>	<b>2,549</b>	<b>2,549</b>	<b>2,549</b>	<b>2,546</b>
<b>Gains</b>					
Other	11,177	3,847	3,847	3,847	3,847
<b>Total gains</b>	<b>11,177</b>	<b>3,847</b>	<b>3,847</b>	<b>3,847</b>	<b>3,847</b>
<b>Total own-source income</b>	<b>15,784</b>	<b>6,396</b>	<b>6,396</b>	<b>6,396</b>	<b>6,393</b>
<b>Net (cost of)/contribution by services</b>	<b>(28,860)</b>	<b>(40,235)</b>	<b>(38,506)</b>	<b>(39,354)</b>	<b>(40,260)</b>
Revenue from Government	37,270	40,839	41,967	42,904	43,693
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>8,410</b>	<b>604</b>	<b>3,461</b>	<b>3,550</b>	<b>3,433</b>
<b>Total comprehensive income/(loss)</b>	<b>8,410</b>	<b>604</b>	<b>3,461</b>	<b>3,550</b>	<b>3,433</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>8,410</b>	<b>604</b>	<b>3,461</b>	<b>3,550</b>	<b>3,433</b>
<b>Note: Impact of net cash appropriation arrangements</b>					
<b>Total comprehensive income/(loss) as per statement of Comprehensive Income</b>	<b>8,410</b>	<b>604</b>	<b>3,461</b>	<b>3,550</b>	<b>3,433</b>
plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations <sup>(a)</sup>	1,936	1,936	1,936	1,936	1,831
plus: depreciation/amortisation expenses for ROU assets <sup>(b)</sup>	620	620	620	620	817
less: lease principal repayments <sup>(b)</sup>	(647)	(607)	(647)	(647)	(817)
<b>Net Cash Operating Surplus/ (Deficit)</b>	<b>10,319</b>	<b>2,553</b>	<b>5,370</b>	<b>5,459</b>	<b>5,264</b>

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
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	2,083	2,195	1,919	1,732	1,426
Trade and other receivables	356	356	356	356	356
Other investments	16,500	15,000	14,000	13,000	10,000
Other financial assets	93	93	93	93	93
<b>Total financial assets</b>	<b>19,032</b>	<b>17,644</b>	<b>16,368</b>	<b>15,181</b>	<b>11,875</b>
<b>Non-financial assets</b>					
Land and buildings	59,738	62,943	67,620	70,128	72,413
Property, plant and equipment	13,688	16,633	16,483	16,336	18,142
Heritage and Cultural	350,493	353,283	356,086	358,902	361,834
Intangibles	361	436	511	586	661
Inventories	614	614	614	614	614
Prepayments	974	974	974	974	974
Work in progress	6,510	6,510	6,510	6,510	6,510
<b>Total non-financial assets</b>	<b>432,378</b>	<b>441,393</b>	<b>448,798</b>	<b>454,050</b>	<b>461,148</b>
<b>Total assets</b>	<b>451,410</b>	<b>459,037</b>	<b>465,166</b>	<b>469,231</b>	<b>473,023</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	750	750	750	750	750
Other payables	88	88	88	88	88
<b>Total payables</b>	<b>838</b>	<b>838</b>	<b>838</b>	<b>838</b>	<b>838</b>
<b>Interest bearing liabilities</b>					
Leases	2,085	2,125	3,647	3,000	2,183
<b>Total interest bearing liabilities</b>	<b>2,085</b>	<b>2,125</b>	<b>3,647</b>	<b>3,000</b>	<b>2,183</b>
<b>Provisions</b>					
Employee provisions	4,905	4,905	4,905	4,905	4,905
Other provisions	593	593	593	593	593
<b>Total provisions</b>	<b>5,498</b>	<b>5,498</b>	<b>5,498</b>	<b>5,498</b>	<b>5,498</b>
<b>Total liabilities</b>	<b>8,421</b>	<b>8,461</b>	<b>9,983</b>	<b>9,336</b>	<b>8,519</b>
<b>Net assets</b>	<b>442,989</b>	<b>450,576</b>	<b>455,183</b>	<b>459,895</b>	<b>464,504</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Contributed equity	247,511	254,494	255,640	256,802	257,978
Reserves	173,928	173,928	173,928	173,928	173,928
Retained surplus (accumulated deficit)	21,550	22,154	25,615	29,165	32,598
<b>Total equity</b>	<b>442,989</b>	<b>450,576</b>	<b>455,183</b>	<b>459,895</b>	<b>464,504</b>

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
<b>Opening balance as at 1 July 2024</b>				
Balance carried forward from previous period	21,550	173,928	247,511	442,989
<b>Adjusted opening balance</b>	<b>21,550</b>	<b>173,928</b>	<b>247,511</b>	<b>442,989</b>
<b>Comprehensive income</b>				
Surplus/(deficit) for the period	604	-	-	604
<b>Total comprehensive income</b>	<b>604</b>	<b>-</b>	<b>-</b>	<b>604</b>
<b>Transactions with owners</b>				
<b>Contributions by owners</b>				
Equity injection	-	-	6,983	6,983
<b>Closing balance attributable to the Australian Government</b>	<b>22,154</b>	<b>173,928</b>	<b>254,494</b>	<b>450,576</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Receipts from Government	38,070	40,839	41,967	42,904	43,693
Sale of goods and rendering of services	883	883	883	883	880
Interest	2,203	945	945	945	945
Net GST received	2,334	1,888	1,541	1,563	1,889
Other	721	721	721	721	721
<b>Total cash received</b>	<b>44,211</b>	<b>45,276</b>	<b>46,057</b>	<b>47,016</b>	<b>48,128</b>
<b>Cash used</b>					
Employees	22,604	23,453	22,916	23,468	25,141
Suppliers	15,013	15,441	13,754	14,050	15,117
Net GST paid	2,334	1,888	1,541	1,563	1,889
Interest payments on lease liability	65	65	65	65	65
<b>Total cash used</b>	<b>40,016</b>	<b>40,847</b>	<b>38,276</b>	<b>39,146</b>	<b>42,212</b>
<b>Net cash from/(used by) operating activities</b>	<b>4,195</b>	<b>4,429</b>	<b>7,781</b>	<b>7,870</b>	<b>5,916</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Investments	500	1,500	1,000	1,000	3,000
<b>Total cash received</b>	<b>500</b>	<b>1,500</b>	<b>1,000</b>	<b>1,000</b>	<b>3,000</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	13,523	12,193	9,556	9,572	9,581
<b>Total cash used</b>	<b>13,523</b>	<b>12,193</b>	<b>9,556</b>	<b>9,572</b>	<b>9,581</b>
<b>Net cash from/(used by) investing activities</b>	<b>(13,023)</b>	<b>(10,693)</b>	<b>(8,556)</b>	<b>(8,572)</b>	<b>(6,581)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	9,813	6,983	1,146	1,162	1,176
<b>Total cash received</b>	<b>9,813</b>	<b>6,983</b>	<b>1,146</b>	<b>1,162</b>	<b>1,176</b>
<b>Cash used</b>					
Principal payments on lease liability	647	607	647	647	817
<b>Total cash used</b>	<b>647</b>	<b>607</b>	<b>647</b>	<b>647</b>	<b>817</b>
<b>Net cash from/(used by) financing activities</b>	<b>9,166</b>	<b>6,376</b>	<b>499</b>	<b>515</b>	<b>359</b>
<b>Net increase/(decrease) in cash held</b>	<b>338</b>	<b>112</b>	<b>(276)</b>	<b>(187)</b>	<b>(306)</b>
Cash and cash equivalents at the beginning of the reporting period	1,745	2,083	2,195	1,919	1,732
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>2,083</b>	<b>2,195</b>	<b>1,919</b>	<b>1,732</b>	<b>1,426</b>

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
<b>NEW CAPITAL APPROPRIATIONS</b>					
Equity injections – Bill 2	9,813	6,983	1,146	1,162	1,176
<b>Total new capital appropriations</b>	<b>9,813</b>	<b>6,983</b>	<b>1,146</b>	<b>1,162</b>	<b>1,176</b>
<i>Provided for:</i>					
Purchase of non-financial assets	9,813	6,983	1,146	1,162	1,176
<b>Total items</b>	<b>9,813</b>	<b>6,983</b>	<b>1,146</b>	<b>1,162</b>	<b>1,176</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations <sup>(a)</sup>	9,813	6,983	1,146	1,162	1,176
Funded internally from departmental resources	3,710	5,210	8,410	8,410	8,405
<b>TOTAL</b>	<b>13,523</b>	<b>12,193</b>	<b>9,556</b>	<b>9,572</b>	<b>9,581</b>

Prepared on Australian Accounting Standards basis.

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

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

	Asset Category					Total
	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2024</b>						
Gross book value	8,355	52,446	17,278	354,260	4,413	436,752
Gross book value - ROU assets	-	6,820	74	-	-	6,894
Accumulated depreciation/amortisation and impairment	-	(4,042)	(3,621)	(3,767)	(4,052)	(15,482)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(3,841)	(43)	-	-	(3,884)
<b>Opening net book balance</b>	<b>8,355</b>	<b>51,383</b>	<b>13,688</b>	<b>350,493</b>	<b>361</b>	<b>424,280</b>
<b>Capital asset additions</b>						
<b>Estimated expenditure on new or replacement assets</b>						
By purchase - appropriation equity <sup>(a)</sup>	-	5,200	5,904	879	210	12,193
By purchase - appropriation equity - ROU assets	-	647	-	-	-	647
Assets received as gifts/donations	-	-	-	3,847	-	3,847
<b>Total additions</b>	<b>-</b>	<b>5,847</b>	<b>5,904</b>	<b>4,726</b>	<b>210</b>	<b>16,687</b>
<b>Other movements</b>						
Depreciation/amortisation expense	-	(2,022)	(2,959)	(1,936)	(135)	(7,052)
Depreciation/amortisation on ROU assets	-	(620)	-	-	-	(620)
<b>Total other movements</b>	<b>-</b>	<b>(2,642)</b>	<b>(2,959)</b>	<b>(1,936)</b>	<b>(135)</b>	<b>(7,672)</b>
<b>As at 30 June 2025</b>						
Gross book value	8,355	57,646	23,182	358,986	4,623	452,792
Gross book value - ROU assets	-	7,467	74	-	-	7,541
Accumulated depreciation/amortisation and impairment	-	(6,064)	(6,580)	(5,703)	(4,187)	(22,534)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(4,461)	(43)	-	-	(4,504)
<b>Closing net book balance</b>	<b>8,355</b>	<b>54,588</b>	<b>16,633</b>	<b>353,283</b>	<b>436</b>	<b>433,295</b>
<b>Estimated operating expenditure in income statement for heritage and cultural assets</b>						<b>\$'000</b>
Operations and Maintenance						2,878
Preservation and Conservation						6,262
<b>Total operating expenditure on heritage and cultural assets</b>						<b>9,140</b>

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).