

National Library of Australia

**Additional Estimates
Statements**

National Library of Australia

Section 1: Entity overview and resources	161
1.1 Strategic direction statement.....	161
1.2 Entity resource statement	162
1.3 Entity measures.....	163
1.4 Additional estimates, resourcing and variations to outcomes.....	163
1.5 Breakdown of additional estimates by appropriation bill	164
Section 2: Revisions to outcomes and planned performance	165
2.1 Changes to outcome and program structures.....	165
2.2 Budgeted expenses and performance for Outcome 1	165
Section 3: Special account flows and budgeted financial statements	167
3.1 Special account flows.....	167
3.2 Budgeted financial statements	167

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 that the Australian community – now and in the future – can discover, learn and create new knowledge. Further, the NLA is committed to providing open access to the national collection and its online services. Australians – whoever they are and wherever they live – should be able to easily discover and obtain the information they are seeking 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.

1.2 Entity resource statement

The NLA resource statement details the resourcing for the NLA at Additional Estimates. Table 1.1 shows the total resources from all sources for the 2021-22 Budget year, including variations through Appropriation Bills No. 3 and No. 4 and special appropriations.

Table 1.1: NLA resource statement — Additional estimates for 2021-22 as at Additional Estimates February 2022

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2020-21 \$'000	2021-22 \$'000	2021-22 \$'000	2021-22 \$'000
Opening balance/cash reserves at 1 July	65,232	77,806	-	77,806
Funds from Government				
Annual appropriations - ordinary annual services ^(a)				
Outcome 1	58,786	56,810	683	57,493
Annual appropriations - other services ^(b)				
Equity injection	9,558	9,566	-	9,566
Total annual appropriations	68,344	66,376	683	67,059
Amounts received from related entities				
Amounts from portfolio Department ^(c)	1,226	3,290	-	3,290
Amounts from other entities ^(d)	60	60	-	60
Total amounts received from related entities	1,286	3,350	-	3,350
Total funds from Government	69,630	69,726	683	70,409
Funds from other sources				
Interest	379	446	-	446
Royalties	89	35	-	35
Sale of goods and services	6,790	7,460	-	7,460
Other	2,431	2,975	-	2,975
Total funds from other sources	9,689	10,916	-	10,916
Total net resourcing for NLA	144,551	158,448	683	159,131

	Actual 2020-21	2021-22
Average staffing level (number)	350	371

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

(a) Appropriation Act (No. 1) 2021-22 and Appropriation Bill (No. 3) 2021-22.

(b) Appropriation Act (No. 2) 2021-22.

(c) Funding provided by the portfolio Department that is not specified within the Annual Appropriation Bills as a payment to the NLA.

(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 and Communications (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 2021-22 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: NLA 2021-22 measures since Budget

	Program	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Receipt measures					
National Collecting Institutions - Upgrading Digital Capacity	1.1				
Departmental receipts		-	(2,800)	-	-
Total		-	(2,800)	-	-
Total receipt measures					
Departmental		-	(2,800)	-	-
Total		-	(2,800)	-	-
Payment measures					
National Collecting Institutions - Upgrading Digital Capacity	1.1				
Departmental payments		683	7,866	-	-
Total		683	7,866	-	-
Total payment measures					
Departmental		683	7,866	-	-
Total		683	7,866	-	-

Figures displayed as a negative (-) represent a decrease in funds and a positive (+) represent an increase in funds.

1.4 Additional estimates, resourcing and variations to outcomes

The following table details the changes to the resourcing for the entity at Additional Estimates, by outcome. Table 1.3 details the additional estimates resulting from new measures and other variations since the 2021-22 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since 2021–22 Budget

	Program impacted	2021-22 \$'000	2022-23 \$'000	2023-24 \$'000	2024-25 \$'000
Outcome 1					
Departmental					
Annual appropriations					
Measures					
National Collecting Institutions - Upgrading Digital Capacity	1.1	683	5,066	-	-
Other variations					
Parameter adjustments		-	36	109	254
Net impact on appropriations for Outcome 1 (Departmental)		683	5,102	109	254
Total net impact on appropriations for Outcome 1		683	5,102	109	254

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 entity through Appropriation Bills No. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2021–22

	2020-21 Available \$'000	2021-22 Budget \$'000	2021-22 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1					
Enhanced learning, knowledge creation, enjoyment and understanding of Australian life and society by providing access to a national collection of library material	58,786	56,810	57,493	683	-
Total Departmental	58,786	56,810	57,493	683	-

Table 1.5: Appropriation Bill (No. 4) 2021–22

NLA is not seeking additional funding through Appropriation Bill (No. 4).

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 NLA as a result of the additional estimates since the publication of the 2021-22 Infrastructure, Transport, Regional Development and Communications 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.

Table 2.2.1: Budgeted expenses for Outcome 1

	2020-21 Actual \$'000	2021-22 Revised Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
Program 1.1: National Library of Australia					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	58,786	57,493	60,880	47,014	47,197
Payment from related entities	1,286	3,350	1,850	1,950	550
Expenses not requiring appropriation in the budget year ^(a)	173,479	8,690	10,190	10,064	11,498
Revenues from other independent sources	10,975	14,266	15,966	13,366	11,966
Total expenses for Program 1.1	244,526	83,799	88,886	72,394	71,211
Outcome 1 totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	58,786	57,493	60,880	47,014	47,197
Payment from related entities	1,286	3,350	1,850	1,950	550
Expenses not requiring appropriation in the budget year ^(a)	173,479	8,690	10,190	10,064	11,498
Revenues from other independent sources	10,975	14,266	15,966	13,366	11,966
Total expenses for Outcome 1	244,526	83,799	88,886	72,394	71,211
	Actual 2020-21	2021-22			
Average staffing level (number)	350	371			

(a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses related to collection assets which are funded through an equity injection, and resources received free of charge.

Performance criteria for Outcome 1

There has been no change to the performance criteria for Outcome 1 resulting from decisions made since the 2021-22 Budget. The NLA's detailed performance criteria can be found in the 2021-22 Infrastructure, Transport, Regional Development and Communications PB Statements.

Section 3: Special account flows and budgeted financial statements

3.1 Special account flows

Estimates of special account flows

The NLA does not have any special accounts.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

Departmental comprehensive income statement

The NLA is budgeting for a break-even operating result in 2021-22 and the forward years. Since the 2021-22 Budget, additional funding will be provided to the NLA through the measure to support ongoing Trove operations, \$0.7 million in 2021-22 and net funding of \$5.1 million in 2022-23. This increases the total operating funding for the NLA to \$57.5 million in 2021-22 and \$60.9 million in 2022-23.

In addition, forward estimates have been adjusted to take into account the effect of indexation adjustments and efficiency dividend.

Budgeted Departmental balance sheet

The NLA's Departmental net asset position decreases from 2020-21 and in the forward years. In 2020-21 the fair value of the National Heritage and Cultural Collection assets has been decreased from \$1.3 billion in 2019-20 to \$1.1 billion in 2020-21 due to the downward revaluation of NLA's tangible collection assets as at 30 June 2021.

3.2.2 Budgeted financial statements

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

	2020-21 Actual \$'000	2021-22 Revised Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
EXPENSES					
Employee benefits	37,409	38,360	44,376	39,060	39,455
Suppliers	20,044	23,583	22,427	11,049	9,336
Grants	612	731	731	731	731
Depreciation and amortisation	20,246	20,934	21,159	21,359	21,494
Finance costs	22	81	83	85	85
Write-down and impairment of assets	166,126	110	110	110	110
Losses from asset sales	67	-	-	-	-
Total expenses	244,526	83,799	88,886	72,394	71,211
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	6,790	7,460	10,360	7,660	7,660
Interest	379	446	746	746	746
Royalties	89	35	35	35	35
Other	3,717	6,325	4,825	4,925	3,525
Total own-source revenue	10,975	14,266	15,966	13,366	11,966
Gains					
Sale of assets	16	-	-	-	-
Other	2,572	1,625	1,625	1,625	1,625
Total gains	2,588	1,625	1,625	1,625	1,625
Total own-source income	13,563	15,891	17,591	14,991	13,591
Net (cost of)/contribution by services	(230,963)	(67,908)	(71,295)	(57,403)	(57,620)
Revenue from Government	58,786	57,493	60,880	47,014	47,197
Surplus/(deficit) attributable to the Australian Government	(172,177)	(10,415)	(10,415)	(10,389)	(10,423)
Total comprehensive income/(loss) attributable to the Australian Government	(172,177)	(10,415)	(10,415)	(10,389)	(10,423)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per the Statement of comprehensive income	(172,177)	(10,415)	(10,415)	(10,389)	(10,423)
plus: Heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	9,090	10,400	10,400	10,400	10,400
plus: Depreciation/amortisation expenses on ROU assets ^(b)	-	879	904	904	1,039
less: Principal repayments on leased assets ^(b)	(907)	(864)	(889)	(915)	(1,016)
Net Cash Operating Surplus/ (Deficit)	(163,994)	-	-	-	-

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 leases under AASB 16 Leases.

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

	2020-21 Actual \$'000	2021-22 Revised Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	8,605	8,541	8,541	8,541	8,541
Trade and other receivables	1,703	1,703	1,703	1,703	1,703
Other investments	69,201	67,813	66,598	65,640	64,739
Other financial assets	535	535	535	535	535
Total financial assets	80,044	78,592	77,377	76,419	75,518
Non-financial assets					
Land and buildings	248,259	248,918	249,565	250,102	250,457
Property, plant and equipment	13,703	13,785	13,873	13,953	14,033
Heritage and Cultural	1,108,029	1,102,945	1,097,850	1,092,756	1,087,680
Intangibles	84,811	89,157	93,345	97,390	101,492
Inventories	670	780	780	780	780
Prepayments	1,680	1,680	1,680	1,680	1,680
Total non-financial assets	1,457,152	1,457,265	1,457,093	1,456,661	1,456,122
Total assets	1,537,196	1,535,857	1,534,470	1,533,080	1,531,640
LIABILITIES					
Payables					
Suppliers	3,816	3,951	3,951	3,951	3,961
Other payables	5,088	5,088	5,088	5,088	5,088
Total payables	8,904	9,039	9,039	9,039	9,049
Interest bearing liabilities					
Leases	3,727	2,868	2,040	1,125	109
Total interest bearing liabilities	3,727	2,868	2,040	1,125	109
Provisions					
Employee provisions	11,996	12,230	12,464	12,698	12,932
Other provisions	73	73	73	73	73
Total provisions	12,069	12,303	12,537	12,771	13,005
Total liabilities	24,700	24,210	23,616	22,935	22,163
Net assets	1,512,496	1,511,647	1,510,854	1,510,145	1,509,477
EQUITY					
Parent entity interest					
Contributed equity	137,236	146,802	156,424	166,104	175,859
Reserves	201,269	201,269	201,269	201,269	201,269
Retained surplus (accumulated deficit)	1,173,991	1,163,576	1,153,161	1,142,772	1,132,349
Total parent entity interest	1,512,496	1,511,647	1,510,854	1,510,145	1,509,477
Total equity	1,512,496	1,511,647	1,510,854	1,510,145	1,509,477

Prepared on Australian Accounting Standards basis.

Table 3.4: Departmental statement of changes in equity — summary of movement (2021-22 Budget year)

	Retained earnings	Asset revaluation reserve	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2021				
Balance carried forward from previous period	1,173,991	201,269	137,236	1,512,496
Adjusted opening balance	1,173,991	201,269	137,236	1,512,496
Comprehensive income				
Surplus/(deficit) for the period	(10,415)	-	-	(10,415)
Total comprehensive income	(10,415)	-	-	(10,415)
Transactions with owners				
Contributions by owners				
Equity injection - Appropriation	-	-	9,566	9,566
Sub-total transactions with owners	-	-	9,566	9,566
Estimated closing balance as at 30 June 2022	1,163,576	201,269	146,802	1,511,647
Closing balance attributable to the Australian Government	1,163,576	201,269	146,802	1,511,647

Prepared on Australian Accounting Standards basis

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

	2020-21 Actual	2021-22 Revised Budget	2022-23 Forward estimate	2023-24 Forward estimate	2024-25 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from Government	58,786	60,843	62,730	48,964	47,747
Sale of goods and rendering of services	7,357	7,460	10,360	7,660	7,660
Interest	379	446	746	746	746
Net GST received	2,770	-	-	-	-
Other	8,167	3,010	3,010	3,010	3,010
Total cash received	77,459	71,759	76,846	60,380	59,163
Cash used					
Employees	37,942	38,126	44,142	38,826	39,221
Suppliers	21,633	22,038	20,912	9,534	7,811
Interest payments on lease liability	22	81	83	85	85
Other	612	731	731	731	731
Total cash used	60,209	60,976	65,868	49,176	47,848
Net cash from/(used by) operating activities	17,250	10,783	10,978	11,204	11,315
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	34	-	-	-	-
Investments	248,006	171,388	171,215	170,958	170,000
Total cash received	248,040	171,388	171,215	170,958	170,000
Cash used					
Purchase of property, plant and equipment and intangibles	13,334	20,937	20,926	20,927	20,955
Investments	265,261	170,000	170,000	170,000	169,099
Total cash used	278,595	190,937	190,926	190,927	190,054
Net cash from/(used by) investing activities	(30,555)	(19,549)	(19,711)	(19,969)	(20,054)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	9,558	9,566	9,622	9,680	9,755
Total cash received	9,558	9,566	9,622	9,680	9,755
Cash used					
Principal payments on lease liability	935	864	889	915	1,016
Total cash used	935	864	889	915	1,016
Net cash from/(used by) financing activities	8,623	8,702	8,733	8,765	8,739
Net increase/(decrease) in cash held	(4,682)	(64)	-	-	-
Cash and cash equivalents at the beginning of the reporting period	13,287	8,605	8,541	8,541	8,541
Cash and cash equivalents at the end of the reporting period	8,605	8,541	8,541	8,541	8,541

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

	2020-21 Actual \$'000	2021-22 Revised Budget \$'000	2022-23 Forward estimate \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Bill No. 2	9,558	9,566	9,622	9,680	9,755
Total new capital appropriations	9,558	9,566	9,622	9,680	9,755
Provided for:					
Purchase of non-financial assets	13,334	9,566	9,622	9,680	9,755
Total items	13,334	9,566	9,622	9,680	9,755
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	3,758	9,566	9,622	9,680	9,755
Funded internally from Departmental resources ^(b)	9,576	11,371	11,304	11,247	11,200
TOTAL	13,334	20,937	20,926	20,927	20,955
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	13,334	20,937	20,926	20,927	20,955
Total cash used to acquire assets	13,334	20,937	20,926	20,927	20,955

Prepared on Australian Accounting Standards basis

(a) Includes both current Bill 4 and prior Act 2 appropriations and special capital appropriations.

(b) Includes sources of funding from current Act No. 1, Bill No. 3 and prior year Act 1 appropriations, donations and contributions, gifts, internally developed assets, and proceeds from the sale of assets.

Table 3.7: Statement of asset movements (2021-22 Budget year)

	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 2021						
Gross book value	17,000	227,582	16,556	1,117,119	104,762	1,483,019
Gross book value - ROU assets	-	4,739	26	-	-	4,765
Accumulated depreciation/ amortisation and impairment	-	(141)	(2,871)	(9,090)	(19,951)	(32,053)
Accumulated depreciation/ amortisation and impairment - ROU assets	-	(921)	(8)	-	-	(929)
Opening net book balance	17,000	231,259	13,703	1,108,029	84,811	1,454,802
Capital asset additions						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ^(a)	-	-	-	5,316	4,250	9,566
By purchase – appropriation ordinary annual services ^(b)	-	6,154	3,032	-	2,185	11,371
Total additions	-	6,154	3,032	5,316	2,185	20,937
Other movements						
Depreciation/amortisation expense	-	(4,624)	(2,942)	(10,400)	(2,089)	(20,055)
Depreciation/amortisation on ROU assets	-	(871)	(8)	-	-	(879)
Total other movements	-	(5,495)	(2,950)	(10,400)	(2,089)	(20,934)
As at 30 June 2022						
Gross book value	17,000	233,736	19,588	1,122,435	111,197	1,503,956
Gross book value - ROU assets	-	4,739	26	-	-	4,765
Accumulated depreciation/ amortisation and impairment	-	(4,765)	(5,813)	(19,490)	(22,040)	(52,108)
Accumulated depreciation/ amortisation and impairment - ROU assets	-	(1,792)	(16)	-	-	(1,808)
Closing net book balance	17,000	231,918	13,785	1,102,945	89,157	1,454,805

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Act (No. 2) 2021-22, including CDABs.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Act (No. 1) 2021-22 and Appropriation Bill (No. 3) 2021-22 for depreciation/amortisation expenses, DCBs or other operational expenses.