

National Library of Australia

**Additional Estimates
Statements**

National Library of Australia

- Section 1: Entity overview and resources 151**
 - 1.1 Strategic direction statement..... 151
 - 1.2 Entity resource statement..... 152
 - 1.3 Entity measures 153

- Section 2: Revisions to outcomes and planned performance 155**
 - 2.1 Changes to outcome and program structures 155
 - 2.2 Budgeted expenses and performance for Outcome 1 155

- Section 3: Special account flows and budgeted financial statements 157**
 - 3.1 Special account flows and balances 157
 - 3.2 Budgeted financial statements 157

National Library of Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

The functions of the National Library of Australia (Library), 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 Library 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 Library'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 Library actively supports creative and intellectual endeavour and the dissemination of knowledge, ideas and information. The Library 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. The Library's work will continue to be guided by the pillars and principles of the National Cultural Policy – Revive: a place for every story, a story for every place. The Library recognises, respects and prioritises the significance of First Nations voices, stories, and perspectives at the centre of Australia's national collections. The Library 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 Library at Additional Estimates. Table 1.1 outlines the total resourcing available from all sources for the 2025–26 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 2024–25 financial statements.

Table 1.1: National Library resource statement — Additional Estimates for 2025–26 as at February 2026

	Actual available appropriation	Estimate as at Budget	Proposed Additional Estimates	Total estimate at Additional Estimates
	2024-25 \$'000	2025-26 \$'000	2025-26 \$'000	2025-26 \$'000
Opening balance/cash reserves at 1 July	76,015	75,104	-	75,104
Funds from Government				
Annual appropriations - ordinary annual services ^(a)				
Outcome 1	86,219	76,843	178	77,021
Annual appropriations - other services ^(b)				
Equity injection	26,733	10,353	543	10,896
Total annual appropriations	112,952	87,196	721	87,917
Amounts received from related entities				
Amounts from portfolio department ^(c)	910	550	-	550
Total amounts received from related entities	910	550	-	550
Total funds from Government	113,862	87,746	721	88,467
Funds from other sources				
Interest	6,679	3,800	-	3,800
Sale of goods and services	6,098	5,903	-	5,903
Other	1,556	2,150	-	2,150
Total funds from other sources	14,333	11,853	-	11,853
Total net resourcing for the Library	204,210	174,703	721	175,424
			Actuals	
Average staffing level (number)			2024-25	2025-26
			424	410

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

- (a) *Appropriation Act (No. 1) 2025-2026* and *Appropriation Bill (No.3) 2025-2026*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024-25 annual report and encompasses *Appropriation Act (No. 1) 2024-2025* and *Appropriation Act (No.3) 2024-2025*.
- (b) *Appropriation Act (No. 2) 2025-2026* and *Appropriation Bill (No. 4) 2025-2026*. Actual Available Appropriation column reflects the closing unspent appropriation balance from the entity's 2024-25 annual report and encompasses *Appropriation Act (No. 2) 2024-2025* and *Appropriation Act (No.4) 2024-2025*.
- (c) Funding provided by the portfolio department that is not specified within the annual Appropriation Bills as a payment to the Library.

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

1.3 Entity measures

Table 1.2 summarises new government measures taken since the 2025–26 Budget. The table is split into receipt and payment measures, with the affected program identified.

Table 1.2: Entity 2025-26 measures since the Budget

	Program	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures					
National Cultural Policy- National Collecting Institutions	1.1				
Departmental payments		721	3,812	-	-
Total		721	3,812	-	-
Further Reducing Spending on Consultants, Contractors and Labour Hire, and Non-wage Expenses ^(a)					
Departmental payments		(46)	-	-	-
Total payment measures					
Departmental		675	3,812	-	-
Total		675	3,812	-	-

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) This is a cross-portfolio measure. The full measure description and package details appear in the Appendix A of MYEFO 2025-26 as 'various agencies' under the cross-portfolio section.

1.4 Additional estimates, resourcing and variations to outcomes

The following tables detail the changes to the resourcing for the Library at Additional Estimates, by outcome. Table 1.3 details the Additional Estimates resulting from new measures and other variations since the 2025–26 Budget in Appropriation Bills Nos. 3 and 4.

Table 1.3: Additional estimates and other variations to outcomes since the 2025–26 Budget

	Program impacted	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Outcome 1					
Departmental					
Annual appropriations					
National Cultural Policy- National Collecting Institutions	1.1	721	3,812	-	-
Changes in Parameters					
(net increase)		-	-	154	78
(net decrease)		-	(73)	-	-
Other Variations					
(net decrease)		(46)	-	-	-
Net impact on appropriations for Outcome 1 (departmental)		675	3,739	154	78
Total net impact on appropriations for Outcome 1		675	3,739	154	78

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 Library through Appropriation Bills Nos. 3 and 4.

Table 1.4: Appropriation Bill (No. 3) 2025–2026

	2024-25 Available \$'000	2025-26 Budget ^(a) \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Departmental programs					
Outcome 1 - National Cultural Policy- National Collecting Institutions	86,219	76,843	77,021	178	-
Total departmental	86,219	76,843	77,021	178	-
Total administered and departmental	86,219	76,843	77,021	178	-

(a) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026. Excludes amounts subject to administrative quarantine by the Department of Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

Table 1.5: Appropriation Bill (No. 4) 2025–2026

	2024-25 Available \$'000	2025-26 Budget ^(a) \$'000	2025-26 Revised \$'000	Additional Estimates \$'000	Reduced Estimates \$'000
Non-operating					
Equity injections					
Outcome 1 - National Cultural Policy- National Collecting Institutions	26,733	10,353	10,896	543	-
Total non-operating	26,733	10,353	10,896	543	-
Total other services	26,733	10,353	10,896	543	-

(a) Includes measures published in the 2025 Pre-Election Economic and Fiscal Outlook and also in the Explanatory Memorandum to the Appropriation Bills (No. 1) 2025–2026 and Appropriation Bills (No. 2) 2025–2026. Excludes amounts subject to administrative quarantine by the Department of Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

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 Library as result of the additional estimates since the publication of the 2025-26 Department of 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 Library intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1 Budgeted expenses for Outcome 1

	2024-25 Actual expenses \$'000	2025-26 Revised Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: National Library of Australia					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	86,219	77,021	80,088	82,024	82,769
Payment from related entities	910	550	550	550	550
Expenses not requiring appropriation in the budget year ^(a)	201,904	10,700	10,700	10,700	10,700
Revenues from other independent sources	14,333	11,853	11,789	10,400	10,400
Total expenses for Program 1.1	303,366	100,124	103,127	103,674	104,419
Outcome 1 totals by resource type					
Revenue from Government					
Ordinary annual services (Appropriation Act No. 1 and Bill No. 3)	86,219	77,021	80,088	82,024	82,769
Payment from related entities	910	550	550	550	550
Expenses not requiring appropriation in the budget year ^(a)	201,904	10,700	10,700	10,700	10,700
Revenues from other independent sources	14,333	11,853	11,789	10,400	10,400
Total expenses for Outcome 1	303,366	100,124	103,127	103,674	104,419
	2024-25	2025-26			
Average staffing level (number)	424	410			

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

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Table 2.2.3: Performance measure for Outcome 1

There has been no change to the performance criteria for Outcome 1 resulting from the decisions made since the 2025-26 Budget. The Library's detailed performance measures are located in the 2025-26. Department of Infrastructure, Transport, Regional Development, Communication 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 Library does not have any special accounts.

3.2 Budgeted financial statements

3.2.1 Analysis of budgeted financial statements

Budgeted income for 2025-26 is estimated to be \$90.4 million, of which \$77.0 million is appropriation revenue. The decrease in revenue from government from \$86.2 million in 2024-25, reflects additional funding received at the May 2023 Budget for the construction of storage facilities and windows replacement.

Total own source revenue is expected to be \$13.4 million, which is \$2.9 million lower than the 2024–25 financial year. This is attributed to lapsing of grants income for the Heating Ventilation and Air Conditioning Systems (HVAC) and Windows replacement.

Total budgeted operating expenses for 2025–26 is estimated to be \$100.1 million, a reduction of \$5.3 million from the 2024-25 financial year (excluding write down and impairment of assets). The decrease is mostly attributed to the completion of the funded stages of windows replacement and HVAC projects (which included operational funding to remove hazardous materials), and the completion of website redevelopment.

3.2.2 Budgeted financial statements

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	50,277	49,877	51,573	53,325	55,140
Suppliers	30,630	24,724	26,031	24,826	23,756
Grants	551	570	570	570	570
Depreciation and amortisation	23,704	24,773	24,773	24,773	24,773
Finance costs	146	25	25	25	25
Write-down and impairment of assets	197,872	155	155	155	155
Losses from asset sales	186	-	-	-	-
Total expenses	303,366	100,124	103,127	103,674	104,419
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	6,098	5,903	5,903	5,903	5,903
Interest	6,679	3,800	3,736	2,347	2,347
Other	2,466	2,700	2,700	2,700	2,700
Total own-source revenue	15,243	12,403	12,339	10,950	10,950
Gains					
Sale of assets	68	-	-	-	-
Other	985	1,000	1,000	1,000	1,000
Total gains	1,053	1,000	1,000	1,000	1,000
Total own-source income	16,296	13,403	13,339	11,950	11,950
Net (cost of)/contribution by services	(287,070)	(86,721)	(89,788)	(91,724)	(92,469)
Revenue from Government	86,219	77,021	80,088	82,024	82,769
Surplus/(deficit) attributable to the Australian Government	(200,851)	(9,700)	(9,700)	(9,700)	(9,700)
Total comprehensive income/(loss) attributable to the Australian Government	(200,851)	(9,700)	(9,700)	(9,700)	(9,700)
Note: Impact of Net Cash Appropriation Arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(200,851)	(9,700)	(9,700)	(9,700)	(9,700)
plus: heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations ^(a)	8,379	8,500	8,500	8,500	8,500
plus: depreciation/amortisation expenses for ROU assets ^(b)	1,708	1,140	1,140	1,140	1,140
less: lease principal repayments ^(b)	1,682	1,125	1,125	1,125	1,125
Net Cash Operating Surplus/ (Deficit)	(192,446)	(1,185)	(1,185)	(1,185)	(1,185)

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the government introduced the net cash appropriation arrangement providing Designated Collection Institutions with a separate Collection Development Acquisition Budget (or CDAB) under Appropriation Act (No. 2) and Appropriation Bill (No. 4). This replaced revenue appropriations under Appropriation Act (No. 1) or Bill (No. 3) used for heritage and cultural depreciation expenses. For information regarding CDABs, 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)

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
ASSETS					
Financial assets					
Cash and cash equivalents	6,503	6,503	6,503	6,503	6,503
Trade and other receivables	4,519	4,519	4,519	4,519	4,519
Other investments	69,512	68,601	67,456	67,456	67,456
Other financial assets	121	121	121	121	121
Total financial assets	80,655	79,744	78,599	78,599	78,599
Non-financial assets					
Land and buildings	342,690	341,291	342,216	340,814	339,636
Property, plant and equipment	23,350	22,419	21,488	20,767	20,159
Investment property	952,847	950,269	947,144	944,037	941,011
Intangibles	104,768	110,038	116,514	120,732	125,078
Inventories	612	612	612	612	612
Other non-financial assets	2,386	2,386	2,386	2,386	2,386
Total non-financial assets	1,426,653	1,427,015	1,430,360	1,429,348	1,428,882
Total assets	1,507,308	1,506,759	1,508,959	1,507,947	1,507,481
LIABILITIES					
Payables					
Suppliers	6,174	5,149	4,576	3,218	860
Other payables	4,597	3,323	2,119	1,049	1,049
Total payables	10,771	8,472	6,695	4,267	1,909
Interest bearing liabilities					
Leases	5,231	5,106	4,981	4,981	4,981
Total interest bearing liabilities	5,231	5,106	4,981	4,981	4,981
Provisions					
Employee provisions	13,439	14,118	14,537	14,993	15,798
Other provisions	45	45	45	45	45
Total provisions	13,484	14,163	14,582	15,038	15,843
Total liabilities	29,486	27,741	26,258	24,286	22,733
Net assets	1,477,822	1,479,018	1,482,701	1,483,661	1,484,748
EQUITY*					
Parent entity interest					
Contributed equity	201,528	212,424	225,807	236,467	247,254
Reserves	257,858	257,858	257,858	257,858	257,858
Retained surplus / (accumulated deficit)	1,018,436	1,008,736	999,036	989,336	979,636
Total parent entity interest	1,477,822	1,479,018	1,482,701	1,483,661	1,484,748
Total Equity	1,477,822	1,479,018	1,482,701	1,483,661	1,484,748

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 2025–26)

	Retained earnings	Asset revaluation reserve	Contributed equity / capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	1,018,436	257,858	201,528	1,477,822
Adjusted opening balance	1,018,436	257,858	201,528	1,477,822
Comprehensive income				
Surplus/(deficit) for the period	(9,700)	-	-	(9,700)
Total comprehensive income	(9,700)	-	-	(9,700)
Contributions by owners				
Equity Injection - Appropriation	-	-	10,896	10,896
Estimated closing balance as at 30 June 2026	1,008,736	257,858	212,424	1,479,018
Closing balance attributable to the Australian Government	1,008,736	257,858	212,424	1,479,018

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual	2025-26 Revised budget	2026-27 Forward estimate	2027-28 Forward estimate	2028-29 Forward estimate
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from Government	86,219	77,571	80,638	82,574	83,319
Sale of goods and rendering of services	6,875	6,423	5,243	5,353	6,447
Interest	6,196	3,800	3,736	2,347	2,347
Net GST received	5,770	1,626	1,456	1,626	1,456
Other	2,150	2,150	2,150	2,150	2,150
Total cash received	107,210	91,570	93,223	94,050	95,719
Cash used					
Employees	49,157	50,472	51,154	52,869	54,335
Suppliers	36,892	27,050	27,759	27,485	27,269
Interest payments on lease liability	146	25	25	25	25
Other	551	570	570	570	570
Total cash used	86,746	78,117	79,508	80,949	82,199
Net cash from/(used by) operating activities	20,464	13,453	13,715	13,101	13,520
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	68	-	-	-	-
Investments	227,812	250,000	250,000	250,000	250,000
Total cash received	227,880	250,000	250,000	250,000	250,000
Cash used					
Purchase of property, plant, and equipment and intangibles	41,844	24,135	27,118	22,636	23,182
Purchase of financial instruments	234,029	249,089	248,855	250,000	250,000
Total cash used	275,873	273,224	275,973	272,636	273,182
Net cash from/(used by) investing activities	(47,993)	(23,224)	(25,973)	(22,636)	(23,182)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	26,733	10,896	13,383	10,660	10,787
Total cash received	26,733	10,896	13,383	10,660	10,787
Cash used					
Principal payments on lease liability	1,623	1,125	1,125	1,125	1,125
Total cash used	1,623	1,125	1,125	1,125	1,125
Net cash from/(used by) financing activities	25,110	9,771	12,258	9,535	9,662
Net increase/(decrease) in cash held	(2,419)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	8,922	6,503	6,503	6,503	6,503
Cash and cash equivalents at the end of the reporting period	6,503	6,503	6,503	6,503	6,503

Prepared on Australian Accounting Standards basis.

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

	2024-25 Actual \$'000	2025-26 Revised budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections - Act No. 2 and Bill 4	26,733	10,896	13,383	10,660	10,787
Total new capital appropriations	26,733	10,896	13,383	10,660	10,787
Provided for:					
Purchase of non-financial assets	26,733	10,896	13,383	10,660	10,787
Total Items	26,733	10,896	13,383	10,660	10,787
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	26,733	10,896	13,383	10,660	10,787
Funded internally from departmental resources ^(b)	15,111	13,239	13,735	11,976	12,395
TOTAL	41,844	24,135	27,118	22,636	23,182
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	41,844	24,135	27,118	22,636	23,182
Total cash used to acquire assets	41,844	24,135	27,118	22,636	23,182

Prepared on Australian Accounting Standards basis.

(a) Includes current Appropriation Bill (No. 4) and prior Appropriation Act No. 2/4/6 appropriations (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 (2025–26 Budget year)

	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 2025						
Gross book value	37,260	300,289	23,462	952,964	132,805	1,446,780
Gross book value - ROU assets	-	10,910	37	-	-	10,947
Accumulated depreciation/amortisation and impairment	-	-	(137)	(117)	(28,037)	(28,291)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(5,769)	(12)	-	-	(5,781)
Opening net book balance	37,260	305,430	23,350	952,847	104,768	1,423,655
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity ^(a)	-	6,528	3,030	5,922	8,655	24,135
By purchase - appropriation equity - ROU assets	-	1,000	-	-	-	1,000
Total additions	-	7,528	3,030	5,922	8,655	25,135
Other movements						
Depreciation/amortisation expense	-	(7,787)	(3,961)	(8,500)	(3,385)	(23,633)
Depreciation/amortisation on ROU assets	-	(1,140)	-	-	-	(1,140)
Total other movements	-	(8,927)	(3,961)	(8,500)	(3,385)	(24,773)
As at 30 June 2025						
Gross book value	37,260	306,817	26,492	958,886	141,460	1,470,915
Gross book value - ROU assets	-	11,910	37	-	-	11,947
Accumulated depreciation/amortisation and impairment	-	(7,787)	(4,098)	(8,617)	(31,422)	(51,924)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(6,909)	(12)	-	-	(6,921)
Closing net book balance	37,260	304,031	22,419	950,269	110,038	1,424,017
Estimated operating expenditure in income statement for heritage and cultural assets						\$'000
Operations and Maintenance						13,755
Preservation and Conservation						1,283
Total operating expenditure on heritage and cultural assets						15,038

Prepared on Australian Accounting Standards basis.

(a) "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Annual Appropriation Act (No. 2) 2025–2026 and Appropriation Bill (No. 4) 2025–2026, including Collection Development and Acquisition Budget.

