

National Archives of Australia

Entity resources and planned performance

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National Archives of Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

National Archives of Australia's (National Archives) vision is to be open, valued and trusted. National Archives provides leadership in best practice management of the official record of the Commonwealth and ensures that Australian Government information of enduring significance is secured, preserved and available to government agencies, researchers and the community.

National Archives is an Australian Government entity established under the *Archives Act 1983*. In 2026-27, 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*.

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.

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 Archives operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses for 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 2026-27 as at Budget May 2026

	2025-26 Estimated actual \$'000	2026-27 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available	2,825	2,825
Departmental appropriation ^(b)	91,257	82,820
s74 External Revenue ^(c)	2,283	2,435
Departmental Capital Budget ^(d)	6,514	6,631
Total departmental annual appropriations	102,879	94,711
Total departmental resourcing	102,879	94,711
Total resourcing for National Archives	102,879	94,711
	2025-26	2026-27
Average staffing level (number)	361	346

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.

- Appropriation Bill (No. 1) 2026-2027.
- Excludes Departmental Capital Budget (DCB).
- Estimated External Revenue receipts under section 74 of the PGPA Act.
- 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'.

1.3 Budget measures

There are no new measures for the National Archives for the 2026-27 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/2025-08/NAA-Corporate-Plan-2025-26.pdf>

The most recent annual performance statement can be found at:
<https://www.naa.gov.au/sites/default/files/2026-02/NAA-Annual-Report-2024-25.pdf>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: To promote the creation, management, and preservation of authentic, reliable, and usable 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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
Program 1.1: National Archives of Australia					
Departmental expenses					
Departmental appropriations	91,257	82,820	86,331	87,321	88,498
s74 External Revenue ^(a)	2,283	2,435	2,435	2,146	2,146
Expenses not requiring appropriation in the Budget year ^(b)	22,346	23,774	24,144	24,144	24,144
Departmental Total	115,886	109,029	112,910	113,611	114,788
Total expenses for Program 1.1	115,886	109,029	112,910	113,611	114,788
Outcome 1 Totals by resource type					
Departmental expenses					
Departmental appropriations	91,257	82,820	86,331	87,321	88,498
s74 External Revenue ^(a)	2,283	2,435	2,435	2,146	2,146
Expenses not requiring appropriation in the Budget year ^(b)	22,346	23,774	24,144	24,144	24,144
Total expenses for Outcome 1	115,886	109,029	112,910	113,611	114,788

	2025-26	2026-27
Average staffing level (number)	361	346

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, and principal payments on lease liabilities.

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

Table 2.1.2: 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 (i.e. 2025-26), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2026-27 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 usable Commonwealth records and to facilitate Australians' access to the archival resources of the Commonwealth		
Program 1.1: National Archives of Australia 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 - provide strategic leadership in best practice information management by Australian Government entities • Secure - manage an evolving collection of nationally significant Australian Government information • Connect - foster access and engagement between people and the national archival collection 	
Year	Performance Measures	Expected Performance Results
Current Year 2025-26	At-risk collections are preserved	Digitisation targets are delivered Target expected to be met
		20% at-risk analogue collection items digitised Target increased in 2025-26 Corporate Plan from 18% to 20%. Target met
		95% digital collection confirmed to be in low-risk stable formats Target increased in 2025-26 Corporate Plan from 90% to 95%. Target met
	Nationally significant archival records (meaning those identified as 'retain as national archives' (RNA)) are appropriately transferred to National Archives	Engagements with ≥ 60% of agencies that have not transferred archival records identified as RNA to National Archives in 10 years or more. Target expected to be met

Year	Performance Measures	Expected Performance Results
Current Year 2025-26 cont.	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 Target expected to be met
		Case studies of programs show that more than 80% of audience expectations were met Target expected to be met
Year	Performance Measures	Planned Performance Results
Budget Year 2026-27	Physical collections are preserved	Digitisation targets are delivered
	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 2027-30	Physical collections are preserved	Digitisation targets are delivered
	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
Material changes to Program 1.1 resulting from 2026-27 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of National Archives finances for the 2026-27 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 2026-27, the estimated appropriation revenue is \$82.8 million, including funding for National Collection Institutions Financial Sustainability. The National Archives appropriation revenue shows a decrease for the current financial year as the funding for the National Collecting Institutions - Urgent Capital Works measure ceased in 2025-26. The small increases over the out years are as a result of ongoing sustainment funding.

Other gains have decreased 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 estimated to remain consistent in the Budget and forward years.

Employee expenses are expected to increase slightly in line with the current Enterprise Bargaining Agreement whilst suppliers will reduce in line with reduced revenue, predominantly around contract staff and short-term supplier expenses associated with terminating funding measures.

Budgeted Departmental Balance Sheet

A complete revaluation of the collection was undertaken in April 2024 resulting in a net increase to the value of the collection of \$65 million. As at 30 June 2026, total assets were valued at approximately \$2.1 billion with approximately 80 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

	2025-26 Estimated Actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
EXPENSES					
Employee benefits	44,062	42,235	43,564	43,564	43,564
Suppliers	29,587	17,270	19,801	20,463	21,679
Depreciation and amortisation ^(a)	42,693	41,305	41,675	41,675	41,675
Finance costs	10,614	8,235	7,870	7,870	7,870
Total expenses	126,956	109,045	112,910	113,572	114,788
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,860	1,860	1,860	1,571	1,571
Rental income	348	500	500	500	500
Other	75	75	75	75	75
Total own-source revenue	2,283	2,435	2,435	2,146	2,146
Gains					
Other	6,270	4,000	4,000	4,000	4,000
Total gains	6,270	4,000	4,000	4,000	4,000
Total own-source income	8,553	6,435	6,435	6,146	6,146
Net (cost of)/contribution by services	(118,403)	(102,610)	(106,475)	(107,426)	(108,642)
Revenue from government	91,257	82,820	86,331	87,321	88,498
Surplus/(deficit) attributable to the Australian Government	(27,146)	(19,790)	(20,144)	(20,105)	(20,144)
Total comprehensive income/(loss)	(27,146)	(19,790)	(20,144)	(20,105)	(20,144)
Total comprehensive income/(loss) attributable to the Australian Government	(27,146)	(19,790)	(20,144)	(20,105)	(20,144)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(27,146)	(19,790)	(20,144)	(20,105)	(20,144)
<i>plus:</i> depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) ^(a)	15,120	14,745	14,745	14,745	14,745
<i>plus:</i> depreciation/amortisation expenses for ROU assets ^(b)	27,573	26,560	26,930	26,930	26,930
<i>less:</i> lease principal repayments ^(b)	(20,347)	(17,531)	(17,531)	(17,531)	(17,531)
Net Cash Operating Surplus/ (Deficit)	(4,800)	3,984	4,000	4,039	4,000

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) and Supply 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 to leases under AASB 16 Leases.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,845	2,845	2,845	2,845	2,845
Trade and other receivables	2,681	2,681	2,681	2,720	2,720
Total financial assets	5,526	5,526	5,526	5,565	5,565
Non-financial assets					
Land and buildings	396,928	370,368	343,438	316,508	289,578
Property, plant and equipment	19,334	14,844	10,148	6,417	3,674
Heritage and Cultural	1,661,008	1,657,793	1,654,578	1,651,363	1,648,148
Intangibles	3,703	7,294	11,221	14,263	16,411
Inventories	57	57	57	57	57
Other non-financial assets	3,688	3,688	3,688	3,688	3,688
Total non-financial assets	2,084,718	2,054,044	2,023,130	1,992,296	1,961,556
Total assets	2,090,244	2,059,570	2,028,656	1,997,861	1,967,121
LIABILITIES					
Payables					
Suppliers	1,516	1,516	1,516	1,516	1,516
Other payables	1,746	1,746	1,746	1,746	1,746
Total payables	3,262	3,262	3,262	3,262	3,262
Interest bearing liabilities					
Leases	465,910	448,379	430,848	413,317	395,786
Total interest bearing liabilities	465,910	448,379	430,848	413,317	395,786
Provisions					
Employee provisions	11,479	11,479	11,479	11,479	11,479
Other provisions	64	80	80	80	80
Total provisions	11,543	11,559	11,559	11,559	11,559
Total liabilities	480,715	463,200	445,669	428,138	410,607
Net assets	1,609,529	1,596,370	1,582,987	1,569,723	1,556,514
EQUITY					
Parent entity interest					
Contributed equity	139,477	146,108	152,869	159,710	166,645
Reserves	496,114	496,114	496,114	496,114	496,114
Retained surplus (accumulated deficit)	973,938	954,148	934,004	913,899	893,755
Total parent entity interest	1,609,529	1,596,370	1,582,987	1,569,723	1,556,514
Total equity	1,609,529	1,596,370	1,582,987	1,569,723	1,556,514

Prepared on Australian Accounting Standards basis.

**Table 3.3: Departmental statement of changes in equity - summary of movement
(Budget year 2026-27)**

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2026				
Balance carried forward from previous period	973,938	496,114	139,477	1,609,529
Adjusted opening balance	973,938	496,114	139,477	1,609,529
Comprehensive income				
Surplus/(deficit) for the period	(19,790)	-	-	(19,790)
Total comprehensive income	(19,790)	-	-	(19,790)
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	6,631	6,631
Sub-total transactions with owners	-	-	6,631	6,631
Estimated closing balance as at 30 June 2027	954,148	496,114	146,108	1,596,370
Closing balance attributable to the Australian Government	954,148	496,114	146,108	1,596,370

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	92,669	82,820	86,331	87,321	88,498
Sale of goods and rendering of services	2,208	2,360	2,360	2,032	2,071
Net GST received	3,265	3,265	3,265	3,265	3,265
Total cash received	98,142	88,445	91,956	92,618	93,834
Cash used					
Employees	44,062	42,235	43,564	43,564	43,564
Suppliers	29,512	17,195	19,726	20,388	21,604
Net GST paid	3,265	3,265	3,265	3,265	3,265
Interest payments on lease liability	10,598	8,219	7,854	7,854	7,854
Total cash used	87,437	70,914	74,409	75,071	76,287
Net cash from/(used by) operating activities	10,705	17,531	17,547	17,547	14,282
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	6,514	6,631	6,777	6,857	6,951
Total cash used	6,514	6,631	6,777	6,857	6,951
Net cash from/(used by) investing activities	6,514	6,631	6,777	6,857	6,951
FINANCING ACTIVITIES					
Cash received					
Contributed equity	6,514	6,631	6,761	6,841	6,935
Total cash received	6,514	6,631	6,761	6,841	6,935
Cash used					
Principal payments on lease liability	20,347	17,531	17,531	17,531	17,531
Total cash used	20,347	17,531	17,531	17,531	17,531
Net cash from/(used by) financing activities	(13,833)	(10,900)	(10,770)	(10,690)	(10,596)
Net increase/(decrease) in cash held	(9,642)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	12,487	2,845	2,845	2,845	2,845
Cash and cash equivalents at the end of the reporting period	2,845	2,845	2,845	2,845	2,845

Prepared on Australian Accounting Standards basis.

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

	2025-26 Estimated actual \$'000	2026-27 Budget \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000	2029-30 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	6,514	6,631	6,761	6,841	6,935
Total new capital appropriations	6,514	6,631	6,761	6,841	6,935
<i>Provided for:</i>					
Purchase of non-financial assets	6,514	6,631	6,761	6,841	6,935
Total items	6,514	6,631	6,761	6,841	6,935
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation DCB ^(a)	6,514	6,631	6,761	6,841	6,935
Funded internally from departmental resources ^(b)	6,270	4,000	4,000	4,000	4,000
TOTAL	12,784	10,631	10,761	10,841	10,935

Prepared on Australian Accounting Standards basis.

- a) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).
- b) Includes the following s74 external receipts: sponsorship, subsidy, gifts or similar contribution; internally developed assets; and proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (Budget year 2026-27)

	Asset Category				Total
	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2026					
Gross book value	-	45,052	1,676,079	19,311	1,740,442
Gross book value - ROU assets	586,730	127	-	-	586,857
Accumulated depreciation/amortisation and impairment	-	(25,762)	(15,071)	(15,608)	(56,441)
Accumulated depreciation/amortisation and impairment - ROU assets	(189,802)	(83)	-	-	(189,885)
Opening net book balance	396,928	19,334	1,661,008	3,703	2,080,973
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity ^(a)	-	2,570	-	4,061	6,631
By purchase - donated funds	-	-	4,000	-	4,000
Total additions	-	2,570	4,000	4,061	10,631
Other movements					
Depreciation/amortisation expense	-	(7,060)	(7,215)	(470)	(14,745)
Depreciation/amortisation on ROU assets	(26,560)	-	-	-	(26,560)
Total other movements	(26,560)	(7,060)	(7,215)	(470)	(41,305)
As at 30 June 2027					
Gross book value	-	47,622	1,680,079	23,372	1,751,073
Gross book value - ROU assets	586,730	127	-	-	586,857
Accumulated depreciation/amortisation and impairment	-	(32,822)	(22,286)	(16,078)	(71,186)
Accumulated depreciation/amortisation and impairment - ROU assets	(216,362)	(83)	-	-	(216,445)
Closing net book balance	370,368	14,844	1,657,793	7,294	2,050,299

Prepared on Australian Accounting Standards basis.

- a) 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Bill (No. 2) 2026-27 and includes Collection Development Acquisitions Budgets (CDABs).

