

**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:

<https://www.nfsa.gov.au/about/corporate/strategies-plans>

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 by administered (on behalf of the government or the public) and 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 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: NFSA resource statement - Budget estimates for 2026-27 as at Budget May 2026

| | 2025-26 Estimated actual \$'000 | 2026-27 Estimate \$'000 |
|---|--|-------------------------------|
| Opening balance/cash reserves at 1 July | | |
| Funds from government | | |
| Annual appropriations - ordinary annual services ^(a) | | |
| Outcome 1 | 41,822 | 43,058 |
| Annual appropriations - other services ^(b) | | |
| Equity injection | 1,736 | 1,168 |
| Total annual appropriations | 43,558 | 44,226 |
| Total funds from government | 43,558 | 44,226 |
| Funds from other sources | | |
| Interest | 1,270 | 1,270 |
| Royalties | 163 | 163 |
| Sale of goods and services | 1,268 | 1,268 |
| Other | 617 | 879 |
| Total funds from other sources | 3,318 | 3,580 |
| Total net resourcing for NFSA | 46,876 | 47,806 |
| | | |
| | 2025-26 | 2026-27 |
| Average staffing level (number) | 256 | 226 |

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

a) Appropriation Bill (No. 1) 2026-2027.

b) Appropriation Bill (No. 2) 2026-2027.

NFSA is not directly appropriated as a Corporate Commonwealth Entity (CCE). 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 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 - Budget Measures* and are summarised below.

Table 1.2: Entity 2026-27 Budget measures

Part 1: Measures announced since the 2025-26 Mid-Year Economic and Fiscal Outlook (MYEFO)

| | Program | 2025-26 \$'000 | 2026-27 \$'000 | 2027-28 \$'000 | 2028-29 \$'000 | 2029-30 \$'000 |
|--|---------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Payment measures | | | | | | |
| National Cultural Policy - National Collecting Institutions ^(a) | 1.1 | | | | | |
| Departmental payment | | - | 2,563 | 3,699 | 3,589 | - |
| Total | | - | 2,563 | 3,699 | 3,589 | - |

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 \$9.9 million 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://cdn.sanity.io/files/dhoneoxg/production/78c601b219160ad97ef95a79a47fa6fae3b3d1ba.pdf>

The most recent annual performance statement for the NFSA can be found at:

<https://cdn.sanity.io/files/dhoneoxg/production/5f5f81048f261942102b2ca70ce3d84fa2219ed6.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

| | 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: Collect, preserve and share the national audio visual collection | | | | | |
| Revenue from government | | | | | |
| Ordinary annual services | | | | | |
| Appropriation Bill (No. 1) | 41,822 | 43,058 | 44,054 | 44,450 | 44,997 |
| Expenses not requiring appropriation in the budget year ^(a) | 10,728 | 5,856 | 4,895 | 4,861 | 4,902 |
| Revenues from other independent sources | 3,318 | 3,580 | 3,760 | 3,950 | 4,150 |
| Total expenses for Program 1.1 | 55,868 | 52,494 | 52,709 | 53,261 | 54,049 |
| Outcome 1 Totals by resource type | | | | | |
| Revenue from government | | | | | |
| Ordinary annual services | | | | | |
| Appropriation Bill (No. 1) | 41,822 | 43,058 | 44,054 | 44,450 | 44,997 |
| Expenses not requiring appropriation in the budget year | 10,728 | 5,856 | 4,895 | 4,861 | 4,902 |
| Revenues from other independent sources | 3,318 | 3,580 | 3,760 | 3,950 | 4,150 |
| Total expenses for Outcome 1 | 55,868 | 52,494 | 52,709 | 53,261 | 54,049 |
| | 2025-26 | 2026-27 | | | |
| Average staffing level (number) | 256 | 226 | | | |

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 2026-27 Budget measures that have created new programs or materially changed existing programs are provided.

| | | |
|--|---|---|
| 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 | | |
| Program 1.1: Collect, preserve and share the national audio visual collection Collect, preserve and share the national audiovisual collection | | |
| Key activities | <ul style="list-style-type: none"> • Ensure First Nations’ knowledge held in the collection is visible and available to communities of origin for use in ongoing cultural practice • Increase discoverability of, and access to, the national audiovisual collection for all Australians • Enhance services for makers and industry to support the creation of new artworks • Be a responsible and innovative cultural business that generates sufficient resources to deliver on our purpose and goals • Be responsive to the needs of the community as a corporate entity and deliver value to Australians through and beyond the collection | |
| Year | Performance measures | Expected performance results |
| Current Year 2025-26 | We will develop relationships with First Nations communities to return First Nations content in the national audiovisual collection to communities of origin | Engage with Aboriginal and/or Torres Strait Islander communities to preserve, digitise and return knowledge to Country Target expected to be met |
| | Build the national audiovisual collection | Accession 24,300 items into the national audiovisual collection Target expected to be met |
| | Increase our digitisation capacity to ensure the preservation of ‘at-risk’ audiovisual material | We will digitise 32,700 at-risk audiovisual collection items from the NFSA’s collection and from other collecting institutions Target expected to be met |
| | Provide services that ease and encourage engagement with and use of collection material | Delivery of a new institution website ^(a) Target met |
| | Increase earned and contributed revenue | Increase earned and contributed revenue by 10%. Target expected to be partially met |

| Year | Performance measures | Expected performance results |
|-------------------------------|--|--|
| Current Year 2025-26 cont. | Fit for purpose infrastructure | Deliver design and documentation for a new nitrate facility and the refit of the existing nitrate vault Target expected to be partially met |
| | Increase access to and total engagement with the national audiovisual collection | Statistics for online and in-person engagement with the collection are an increase on the previous year Target expected to be partially met |
| | Deliver media literacy programs and tools for Australians | Increase engagement with Media & Me by 15% Target expected to be partially met |
| Year | Performance measures | Planned performance results |
| Budget Year 2026-27 | We will develop relationships with First Nations communities to return First Nations content in the national audiovisual collection to communities of origin | Engage with Aboriginal and/or Torres Strait Islander communities to preserve, digitise and return knowledge to Country |
| | Build the national audiovisual collection | Accession 24,600 items into the national audiovisual collection |
| | Increase our digitisation capacity to ensure the preservation of heritage analogue audiovisual material ^(b) | Digitise 30,000 at-risk audiovisual collection items from the NFSA's collection, with a particular focus on prioritising magnetic formats ^(b) |
| | Provide services that ease and encourage engagement with and use of collection material | Growth in collection access and licensing activity |
| | Increase earned and contributed revenue | Increase in earned and contributed revenue |
| | Fit for purpose infrastructure | Deliver funded capital works on the NFSA's nitrate facility, maintaining and improving the safety and security of the collection. |
| | Increase access to and total engagement with the national audiovisual collection | Statistics for online and in-person engagement with the collection are an increase on the previous year |
| | Deliver media literacy programs and tools for Australians | Increase engagement with Media & Me |

| Year | Performance measures | Planned performance results |
|---|----------------------|--|
| Forward Estimates 2027-30 | As per 2026-27 | Engage with Aboriginal and/or Torres Strait Islander communities to preserve, digitise and return knowledge to Country Continue to accession a target number of items into the collection AVA infrastructure enhances capacity to digitise at-risk material Continued growth in online and in person engagement with the collection Efficient and effective services for audiovisual creatives to encourage use of the collection Continue to increase earned and contributed revenue Implement long term nitrate storage solution Media literacy programs equip primary and secondary students with the skills to critically analyse media and safely navigate an increasingly digital world |
| Material changes to Program 1.1 resulting from 2026-27 Budget Measures: see footnote ^(c) below | | |

- a) New National Film and Sound Archive of Australia website launched on 19 March 2026.
- b) Following completion of the AVA Program as of 30 June 2026, digitisation focus will move to preservation of heritage analogue material in the national audiovisual collection.
- c) The AVA Program comes to completion as of 30 June 2026, funding transitions from program investment to a sustaining appropriation, reducing the dedicated capacity that enabled peak mass-digitisation.

Section 3: Budgeted financial statements

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

Comprehensive income statement

Total income in 2026-27 is expected to be \$55.7 million, which includes \$43.1 million of revenue from government, \$3.6 million of own sourced revenue and \$9.0 million of collection gains. Total expenses for 2026-27 are estimated to be \$50.8 million, \$27.9 million for employee benefits, \$15.7 million for supplier expenses and \$7.2 million of depreciation and amortisation.

Budgeted departmental balance sheet

The NFSA's net assets are budgeted to be \$490.9 million at 30 June 2027. This comprises mainly of the NFSA's heritage and cultural collection at \$382.3 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.

Equity injections of \$1.7 million will be used for collection acquisitions and urgent capital works.

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 | 29,470 | 27,880 | 28,690 | 29,530 | 30,610 |
| Suppliers | 16,080 | 15,700 | 16,180 | 16,670 | 17,170 |
| Depreciation and amortisation ^(a) | 10,253 | 5,521 | 7,774 | 6,996 | 6,204 |
| Finance costs | 65 | 65 | 65 | 65 | 65 |
| Total expenses | 55,868 | 49,166 | 52,709 | 53,261 | 54,049 |
| LESS: | | | | | |
| OWN-SOURCE INCOME | | | | | |
| Own-source revenue | | | | | |
| Sale of goods and rendering of services | 1,268 | 1,268 | 1,268 | 1,268 | 1,268 |
| Interest | 1,270 | 1,270 | 1,270 | 1,270 | 1,270 |
| Royalties | 163 | 163 | 163 | 163 | 163 |
| Other | 617 | 879 | 1,059 | 1,249 | 1,449 |
| Total own-source revenue | 3,318 | 3,580 | 3,760 | 3,950 | 4,150 |
| Gains | | | | | |
| Other | 13,280 | 9,000 | 9,000 | 9,000 | 9,000 |
| Total gains | 13,280 | 9,000 | 9,000 | 9,000 | 9,000 |
| Total own-source income | 16,598 | 12,580 | 12,760 | 12,950 | 13,150 |
| Net (cost of)/contribution by services | (39,270) | (36,586) | (39,949) | (40,311) | (40,899) |
| Revenue from government | 41,822 | 43,058 | 44,054 | 44,450 | 44,997 |
| Surplus/(deficit) attributable to the Australian Government | 2,552 | 6,472 | 4,105 | 4,139 | 4,098 |
| Total comprehensive income/(loss) | 2,552 | 6,472 | 4,105 | 4,139 | 4,098 |
| Total comprehensive income/(loss) attributable to the Australian Government | 2,552 | 6,472 | 4,105 | 4,139 | 4,098 |
| Note: Impact of net cash appropriation arrangements | | | | | |
| Total comprehensive income/(loss) - as per statement of Comprehensive Income | 2,552 | 6,472 | 4,105 | 4,139 | 4,098 |
| <i>plus:</i> heritage and cultural depreciation/amortisation expenses previously funded through revenue appropriations ^(a) | 1,936 | 1,936 | 1,936 | 1,936 | 1,936 |
| <i>plus:</i> depreciation/amortisation expenses for ROU assets ^(b) | 620 | 620 | 620 | 620 | 817 |
| <i>less:</i> lease principal repayments ^(b) | (647) | (647) | (647) | (647) | (817) |
| Net Cash Operating Surplus/ (Deficit) | 4,461 | 8,381 | 6,014 | 6,048 | 6,034 |

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)

| | 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 | 3,276 | 3,296 | 3,465 | 3,196 | 3,386 |
| Trade and other receivables | 572 | 572 | 572 | 572 | 572 |
| Other investments | 11,691 | 12,675 | 13,292 | 13,871 | 12,171 |
| Other financial assets | 121 | 121 | 121 | 121 | 121 |
| Total financial assets | 15,660 | 16,664 | 17,450 | 17,760 | 16,250 |
| Non-financial assets | | | | | |
| Land and buildings | 68,205 | 70,001 | 71,783 | 73,565 | 75,347 |
| Property, plant and equipment | 16,483 | 16,633 | 16,879 | 17,336 | 18,142 |
| Heritage and Cultural | 380,026 | 382,332 | 383,918 | 385,897 | 389,323 |
| Intangibles | 325 | 400 | 475 | 512 | 549 |
| Inventories | 583 | 583 | 583 | 583 | 583 |
| Other non-financial assets | 4,301 | 4,301 | 4,301 | 4,301 | 4,301 |
| Total non-financial assets | 469,923 | 472,584 | 477,939 | 482,194 | 488,245 |
| Total assets | 485,583 | 489,248 | 495,389 | 499,954 | 504,495 |
| LIABILITIES | | | | | |
| Payables | | | | | |
| Suppliers | 1,514 | 1,514 | 1,514 | 1,514 | 1,514 |
| Other payables | 959 | 959 | 959 | 959 | 959 |
| Total payables | 2,473 | 2,473 | 2,473 | 2,473 | 2,473 |
| Interest bearing liabilities | | | | | |
| Leases | 5,720 | 5,073 | 4,256 | 3,481 | 2,706 |
| Total interest bearing liabilities | 5,720 | 5,073 | 4,256 | 3,481 | 2,706 |
| Provisions | | | | | |
| Employee provisions | 6,564 | 6,564 | 6,564 | 6,564 | 6,564 |
| Other provisions | 610 | 610 | 610 | 610 | 610 |
| Total provisions | 7,174 | 7,174 | 7,174 | 7,174 | 7,174 |
| Total liabilities | 15,367 | 14,720 | 13,903 | 13,128 | 12,353 |
| Net assets | 470,216 | 474,528 | 481,486 | 486,826 | 492,142 |
| EQUITY | | | | | |
| Parent entity interest | | | | | |
| Contributed equity | 256,230 | 257,398 | 258,585 | 259,786 | 261,004 |
| Reserves | 185,437 | 185,437 | 185,437 | 185,437 | 185,437 |
| Retained surplus (accumulated deficit) | 28,549 | 31,693 | 37,464 | 41,603 | 45,701 |
| Total parent entity interest | 470,216 | 474,528 | 481,486 | 486,826 | 492,142 |
| Total equity | 470,216 | 474,528 | 481,486 | 486,826 | 492,142 |

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 | 25,688 | 185,437 | 256,230 | 470,216 |
| Adjusted opening balance | 25,688 | 185,437 | 256,230 | 470,216 |
| Comprehensive income | | | | |
| Surplus/(deficit) for the period | 3,144 | | | 3,144 |
| Total comprehensive income | 3,144 | - | - | 3,144 |
| Contributions by owners | | | | |
| Equity injection - Appropriation | - | - | 1,168 | 1,168 |
| Sub-total transactions with owners | - | - | 1,168 | 1,168 |
| Estimated closing balance as at 30 June 2027 | 31,693 | 185,437 | 257,398 | 474,528 |
| Closing balance attributable to the Australian Government | 31,693 | 185,437 | 257,398 | 474,528 |

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 | 41,822 | 43,058 | 44,054 | 44,450 | 44,997 |
| Sale of goods and rendering of services | 1,268 | 1,268 | 1,268 | 1,268 | 1,268 |
| Interest | 1,270 | 1,270 | 1,270 | 1,270 | 1,270 |
| Net GST received | 127 | 127 | 127 | 127 | 127 |
| Other | 780 | 1,042 | 1,222 | 1,412 | 1,612 |
| Total cash received | 45,267 | 46,765 | 47,941 | 48,527 | 49,274 |
| Cash used | | | | | |
| Employees | 29,470 | 27,880 | 28,690 | 29,530 | 30,610 |
| Suppliers | 6,540 | 8,636 | 9,126 | 9,342 | 9,825 |
| Net GST paid | 654 | 864 | 913 | 934 | 983 |
| Interest payments on lease liability | 65 | 65 | 65 | 65 | 65 |
| Total cash used | 36,729 | 37,445 | 38,794 | 39,871 | 41,483 |
| Net cash from/(used by) operating activities | 8,538 | 9,320 | 9,147 | 8,656 | 7,791 |
| INVESTING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Proceeds from sales of financial instruments | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Total cash received | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 |
| Cash used | | | | | |
| Purchase of property, plant and equipment and intangibles | 7,146 | 7,064 | 7,054 | 7,328 | 7,345 |
| Total cash used | 7,146 | 7,064 | 7,054 | 7,328 | 7,345 |
| Net cash from/(used by) investing activities | (6,146) | (6,064) | (6,054) | (6,328) | (6,345) |
| FINANCING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Contributed equity | 1,736 | 1,168 | 1,187 | 1,201 | 1,218 |
| Total cash received | 1,736 | 1,168 | 1,187 | 1,201 | 1,218 |
| Cash used | | | | | |
| Principal payments on lease liability | 647 | 647 | 647 | 647 | 4,474 |
| Total cash used | 647 | 647 | 647 | 647 | 4,474 |
| Net cash from/(used by) financing activities | 1,089 | 521 | 540 | 554 | (3,256) |
| Net increase/(decrease) in cash held | 3,481 | 3,777 | 3,633 | 2,882 | (1,810) |
| Cash and cash equivalents at the beginning of the reporting period | 2,219 | 2,265 | 3,296 | 4,465 | 5,196 |
| Cash and cash equivalents at the end of the reporting period | 5,700 | 6,042 | 6,929 | 7,347 | 3,386 |

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) | | | | | |
| Equity injections - Bill 2 | 1,736 | 1,168 | 1,187 | 1,201 | 1,218 |
| Total new capital appropriations | 1,736 | 1,168 | 1,187 | 1,201 | 1,218 |
| <i>Provided for:</i> | | | | | |
| Purchase of non-financial assets | 1,736 | 1,168 | 1,187 | 1,201 | 1,218 |
| Total items | 1,736 | 1,168 | 1,187 | 1,201 | 1,218 |
| PURCHASE OF NON-FINANCIAL ASSETS | | | | | |
| Funded by capital appropriations ^(a) | 1,736 | 1,168 | 1,187 | 1,201 | 1,218 |
| Funded internally from departmental resources ^(b) | 5,410 | 5,896 | 5,867 | 6,127 | 6,127 |
| TOTAL | 7,146 | 7,064 | 7,054 | 7,328 | 7,345 |

Prepared on Australian Accounting Standards basis.

- a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.
- b) Includes 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 |
|--|----------------|----------------|-------------------------------------|-----------------------|-----------------------------------|-------------------------|--------------|----------------|
| | Land | Buildings | Other property, plant and equipment | Heritage And Cultural | Computer Software And Intangibles | L&B, IP&E held for sale | Other | |
| | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 | \$'000 |
| As at 1 July 2026 | | | | | | | | |
| Gross book value | 12,140 | 46,434 | 21,447 | 381,962 | 4,816 | 583 | 4,301 | 478,491 |
| Gross book value - ROU assets | - | 11,113 | 130 | - | - | - | - | 11,243 |
| Accumulated depreciation/ amortisation and impairment | - | (2,785) | (5,018) | (1,936) | (4,491) | - | - | (14,230) |
| Accumulated depreciation/ amortisation and impairment - ROU assets | - | (5,505) | (76) | - | - | - | - | (5,581) |
| Opening net book balance | 12,140 | 56,065 | 16,483 | 380,026 | 325 | 583 | 4,301 | 469,923 |
| Capital asset additions | | | | | | | | |
| Estimated expenditure on new or replacement assets | | | | | | | | |
| By purchase - appropriation equity ^(a) | - | 5,200 | 196 | 1,459 | - | 210 | - | 7,064 |
| By purchase - donated funds | - | - | - | 1,118 | - | - | - | 1,118 |
| Total additions | - | 5,200 | 196 | 2,576 | - | 210 | - | 8,182 |
| Other movements | | | | | | | | |
| Depreciation/ amortisation expense | - | (2,784) | (46) | (1,936) | (135) | - | - | (4,901) |
| Depreciation/ amortisation on ROU assets | - | (620) | - | - | - | - | - | (620) |
| Total other movements | - | (3,404) | (46) | (1,936) | (135) | - | - | (5,521) |
| As at 30 June 2027 | | | | | | | | |
| Gross book value | 12,140 | 58,442 | 21,643 | 384,538 | 5,026 | 583 | 4,301 | 486,679 |
| Gross book value - ROU assets | - | 11,113 | 130 | - | - | - | - | 11,243 |
| Accumulated depreciation/ amortisation and impairment | - | (5,569) | (5,064) | (3,872) | (4,626) | - | - | (19,131) |
| Accumulated depreciation/ amortisation and impairment - ROU assets | - | (6,125) | (76) | - | - | - | - | (6,201) |
| Closing net book balance | 12,140 | 57,861 | 16,633 | 380,666 | 400 | - | - | 472,584 |

Prepared on Australian Accounting Standards basis.

a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2026-2027, including Collection Development Acquisition Budgets (CDABs).

