

National Archives of Australia

Entity resources and planned performance

National Archives of Australia

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National Archives of Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Archives of Australia (National Archives) is an Australian Government entity established under the *Archives Act 1983*. The mandate of the National Archives is to secure, preserve and make public, the archival resources of the Commonwealth.

The National Archives:

- sets information and data management requirements for Australian Government entities
- ensures the Australian Government creates and keeps records of its actions and decisions to demonstrate accountability to the community and evidence of the integrity of the operations of the Australian Public Service
- authorises destruction of information assets with no ongoing value to government or community
- selects and preserves the most significant records of the Australian Government and makes these available to government and the public as a national resource to enrich and inform how Australians live today and into the future.

In 2022-23, the National Archives will:

- work with Australian Government entities to better manage their information and assets, consistent with National Archives' information and data management policies and standards
- apply additional measures to ensure the preservation of at-risk records
- increase resources to improve access applications for Commonwealth records and additional digitization-on-demand services
- invest in cyber security and digital resources to facilitate secure and timely transfer of records.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to 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 entity's operations) classification.

Information in this table is presented on a resourcing (appropriations/cash available) basis, while the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Table 1.1: National Archives resource statement — Budget estimates for 2022-23 as at Budget October 2022

	2021-22 Estimated actual \$'000	2022-23 Estimate \$'000
DEPARTMENTAL		
Funds from Government		
Annual appropriations - ordinary annual services ^(a)		
Prior year appropriations available	18,228	9,739
Departmental appropriation ^(b)	70,697	86,463
S74 External Revenue ^(c)	2,058	2,056
Department capital budget ^(d)	8,011	8,095
Annual appropriations – other services – non-operating ^(e)		
Equity injection	5,400	10,600
Total departmental annual appropriations	104,394	116,953
Total departmental resourcing	104,394	116,953
Total resourcing for National Archives	104,394	116,953
	2021-22	2022-23
Average staffing level (number)	332	363

Prepared on a resourcing (i.e. appropriations available) basis.

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

- (a) Appropriation Bill (No. 1) 2022-23, Supply Bill (No. 3) 2022-23 and Supply Act (No. 1) 2022-23.
- (b) Excludes Departmental capital budget (DCB).
- (c) Estimated External Revenue receipts under section 74 of the *PGPA Act 2013*.
- (d) 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'.
- (e) Appropriation Bill (No. 2) 2022-23, Supply Bill (No. 4) 2022-23 and Supply Act (No. 2) 2022-23.

1.3 Budget measures

There are no measures relating to National Archives for the 2022-23 October 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) can be found at:

<https://www.naa.gov.au/about-us/our-organisation/accountability-and-reporting/our-corporate-plans>

The most recent annual performance statement can be found at:

<https://www.naa.gov.au/about-us/our-organisation/accountability-and-reporting/annual-reports>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: To promote the creation, management and preservation of authentic, reliable and useable Commonwealth records, and to facilitate Australians' access to the archival resources of the Commonwealth.

Budgeted expenses for Outcome 1

Table 2.1.1 shows how much 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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
Program 1.1: National Archives of Australia					
Departmental expenses					
Departmental appropriation	70,697	86,463	77,477	79,386	70,928
s74 External Revenue ^(a)	2,058	2,056	2,140	2,204	2,208
Expenses not requiring appropriation in the Budget year ^(b)	20,460	19,560	19,960	18,784	18,784
Total expenses for program 1.1	93,215	108,079	99,577	100,374	91,920
Outcome 1 totals by resource type					
Departmental expenses					
Departmental appropriation	70,697	86,463	77,477	79,386	70,928
s74 External Revenue ^(a)	2,058	2,056	2,140	2,204	2,208
Expenses not requiring appropriation in the Budget year ^(b)	20,460	19,560	19,960	18,784	18,784
Total expenses for Outcome 1	93,215	108,079	99,577	100,374	91,920
Average staffing level (number)					
	332	363			

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the *PGPA Act 2013*.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees.

Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of 2022-23 Budget measures that have created new programs or materially changed existing programs are provided.

Table 2.1.2 : Performance measure for Outcome 1

Outcome 1 - To promote the creation, management and preservation of authentic, reliable and useable Commonwealth records, and to facilitate Australians' access to the archival resources of the Commonwealth		
Program 1.1 - The 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	The key activities for delivering this program are: <ul style="list-style-type: none"> • Enable best practice information and data management by Australian Government entities. • Secure and preserve nationally significant Australian Government information and data. • Connect Australians to the national archival collection. • Innovate to lead archival practice in the digital age. 	
Year	Performance measures	Expected performance results
Prior year 2021-22	The National Archives leads Australian Government entities in achieving digital continuity and effective management of Australian Government information assets (records, information and data) through whole-of-government information policy, standards and advice.	Delivery of timely and fit-for-purpose guidance to support implementation of the <i>Building trust in the public record</i> policy by Commonwealth government entities. Target met With policy stakeholders, National Archives to undertake a first-year review of its delivery of the <i>Building trust in the public record</i> policy and its implementation by Commonwealth government entities. Target partially met

Year	Performance measures	Expected performance results
Prior year 2021-22 cont.	The national archival collection is accessible, promoted and made available through multiple channels regardless of original format.	<p><i>State of Australian Government Information Management</i> report post-<i>Digital Continuity 2020 Policy</i> is published: The National Archives will engage with entities reporting low-maturity to provide advice and support to improve their information and data management practices.</p> <p>Target met</p> <p>Qualitative and quantitative evaluation of progress towards <i>Building trust in the public record</i> policy measures of success, using survey responses and case studies.</p> <p>Target met</p>
	Information and data of enduring national significance is identified and preserved in the national archival collection.	<p>Improve progress towards sustained comprehensive agency retention and disposal coverage across Australian Government by issuing at least 20 disposal and retention instruments by 30 June 2022.</p> <p>Target met</p> <p>Qualitative and quantitative evaluation of the programs to preserve at-risk records in the national archival collection.</p> <p>Target met</p> <p>Migration and ingest of 700 Tb of data from fragile platforms to the National Archives secure platforms by 30 June 2022.</p> <p>Target met</p> <p>Digital records are ingested into the National Archives Integrated Archival Management System from two government agencies.</p> <p>Target met</p>

Year	Performance measures	Expected performance results
Prior year 2021-22 cont.	The national archival collection is accessible and promoted, made available through multiple channels regardless of original format.	<p>Qualitative and quantitative evaluation of the progress towards ingesting the digital records from two agencies, using case studies.</p> <p>Target met</p> <p>Quantitative evaluation of engagement by measuring the (4 per cent annual growth):</p> <ol style="list-style-type: none"> 1. Onsite visitors (104,000); Target partially met 2. Offsite visitors (115,000); Target partially met 3. Online visits to our websites (4,160,000) Target met 4. Social media engagements (520,000) Target met 5. Potential media audience (12,480,000) Target met 6. Online interactions with RecordSearch (3,016,000) Target met 7. Digitised images made available online to the public (2,600,000) Target met 8. Digitised items made available online to the public (104,000). Target met <p>Qualitative evaluation of the accessibility and engagement with the national archival collection, the channels used and cooperation with other stakeholders, using case studies.</p> <p>Target met</p>
	Exploit new and emerging technology, with contemporary approaches to governance, to modernise operation of the National Archives.	<p>Qualitative evaluation of the effectiveness and refinement of changes to the technologies and governance framework by 30 June 2022, using case studies.</p> <p>Target met</p> <p>Application and implementation of amendments to <i>Archives Act 1983</i> to modernise its operations, subject to Government agreement.</p> <p>Target not met</p>

Year	Performance measures	Expected performance results
Prior year 2021-22 cont.	Implement and maintain an integrated end-to-end digital archival solution.	<p>Deliver the implementation of Integrated Archival Management System preservation platform, and search and discovery phases by 30 June 2022.</p> <p>Target met</p> <p>Qualitative evaluation of integrations and implementation of phases of the Integrated Archival Management System, using case studies.</p> <p>Target met</p>
Year	Performance measures	Planned performance results
Budget Year 2022-23	Provide leadership of whole-of-Government information and data management policy, including implementation of Building trust in the public record.	Deliver guidance that is fit-for-purpose to help agencies implement the Building trust in the public record policy.
	All at-risk collections are preserved digitally over time.	<p>100% of digitisation targets are delivered by the major projects.</p> <p>10% analogue at-risk items digitally preserved.</p> <p>Base-line for digital at-risk items digitally preserved established.</p>
	Issue records authorities to allow agencies to make decisions about keeping, destroying or transferring Australian Government records.	Issue 20 or more disposal and retention instruments.
	The ways stakeholders engage with and use the collection meets their expectations within a digital first approach.	<p>Number of engagements with National Archives services and programs.</p> <p>Case studies of collection programs shows that more than 80% of stakeholder expectations were met.</p>
	National Archives has appropriate digital capability to efficiently deliver, maintain and use a cybersecure next generation digital archive.	Number of Essential Eight cyber security mitigation strategies implemented.

Year	Performance measures	Planned performance results
Forward Estimates 2023-26	All at-risk collections are preserved digitally over time.	100% of digitisation targets are delivered by the major projects. 12% analogue at-risk items digitally preserved. Base-line for digital at-risk items digitally preserved established.
	Issue records authorities to allow agencies to make decisions about keeping, destroying or transferring Australian Government records.	Issue 20 or more disposal and retention instruments.
	The ways stakeholders engage with and use the collection meets their expectations within a digital first approach.	Number of engagements with National Archives services and programs. Case studies of collection programs shows that more than 80% of stakeholder expectations were met.
	National Archives has appropriate digital capability to efficiently deliver, maintain and use a cybersecure next generation digital archive.	Number of Essential Eight cyber security mitigation strategies implemented.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of National Archive finances for the 2022-23 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 2022–23, the estimated appropriation revenue of \$86.5 million, is an increase in appropriation revenue compared to 2021–22 due to funding provided to the National Archives for the 2021-22 MYEFO measure National Archives of Australia – preserving Australia’s cultural heritage not being published in PAES.

Other gains are currently estimated to remain constant in the budget and forward years and is directly related to the estimated intake of collection items from Commonwealth Government agencies. Revenue from the sale of goods and rendering of services is estimated to remain steady in the budget and forward years.

Budgeted Departmental Balance Sheet

Heritage and cultural assets are expected to increase in value over the forward years, primarily as a result of the intake of new collection items each year. At 30 June 2022, total assets are estimated at \$2.039 billion, of which approximately 76 per cent are heritage and cultural assets.

Payables increase in the forward years in line with an increase in associated work supporting 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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
EXPENSES					
Employee benefits	36,972	40,462	39,927	40,463	37,834
Suppliers	16,624	14,424	13,991	16,169	10,686
Depreciation and amortisation ^(a)	34,812	34,356	34,357	32,786	32,786
Finance costs	11,951	11,637	11,302	10,956	10,614
Total expenses	100,359	100,879	99,577	100,374	91,920
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sales of goods and rendering of services	1,670	1,720	1,800	1,860	1,860
Rental income	332	347	358	368	378
Other	75	75	80	80	80
Total own-source revenue	2,077	2,142	2,238	2,308	2,318
Gains					
Other	10,000	18,000	10,000	10,000	10,000
Total gains	10,000	18,000	10,000	10,000	10,000
Total own-source income	12,077	20,142	12,238	12,308	12,318
Net (cost of)/contribution by services	(88,282)	(80,737)	(87,339)	(88,066)	(79,602)
Revenue from Government	70,697	86,463	77,477	79,386	70,928
Surplus/(deficit) attributable to the Australian Government	(17,585)	5,726	(9,862)	(8,680)	(8,674)
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	-	-	-	-	-
Total comprehensive income/(loss)	(17,585)	5,726	(9,862)	(8,680)	(8,674)
Total comprehensive income/(loss) attributable to the Australian Government	(17,585)	5,726	(9,862)	(8,680)	(8,674)
Note: Impact of net cash appropriation arrangements					
Total comprehensive income/(loss) - as per statement of comprehensive income	(17,585)	5,726	(9,862)	(8,680)	(8,674)
plus: depreciation/amortisation of assets funded through appropriations (Departmental capital budget funding and/or equity injections) ^(a)	11,245	11,245	11,245	11,245	11,245
plus: depreciation/amortisation expenses for ROU assets ^(b)	23,567	23,597	23,597	22,025	21,501
less: lease principal repayments ^(b)	(14,614)	(15,616)	(16,692)	(15,965)	(16,419)
Net cash operating surplus/ (deficit)	2,613	24,952	8,288	8,625	7,653

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental capital budget, or DCB) provided through Bill 1 equity appropriations. 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)

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	5,061	5,061	5,061	5,061	5,061
Trade and other receivables	9,739	18,585	17,071	15,658	14,246
Other financial assets	1,255	934	934	934	934
Total financial assets	16,055	24,580	23,066	21,653	20,241
Non-financial assets					
Land and buildings	440,990	415,724	392,612	371,071	349,530
Property, plant and equipment	29,018	24,720	24,767	24,909	25,051
Heritage and Cultural	1,541,331	1,544,223	1,547,908	1,551,593	1,555,278
Intangibles	26,538	44,134	52,457	59,750	60,802
Inventories	140	111	111	111	111
Prepayments	626	-	-	-	-
Total non-financial assets	2,038,643	2,028,912	2,017,855	2,007,434	1,990,772
Total assets	2,054,687	2,053,492	2,040,921	2,029,087	2,011,013
LIABILITIES					
Payables					
Suppliers	2,982	2,962	2,962	2,962	2,962
Grants	-	35	35	35	35
Other payables	1,427	1,051	1,051	1,051	1,051
Total payables	4,409	4,048	4,048	4,048	4,048
Interest bearing liabilities					
Leases	468,614	451,895	435,895	420,390	404,885
Total interest-bearing liabilities	468,614	451,895	435,895	420,390	404,885
Provisions					
Employee provisions	10,214	11,900	11,900	11,900	11,900
Other provisions	2,136	974	988	1,003	1,019
Total provisions	12,350	12,874	12,888	12,903	12,919
Total liabilities	485,373	468,817	452,831	437,341	421,852
Net assets	1,569,325	1,584,675	1,588,090	1,591,746	1,589,161
EQUITY					
Contributed equity	82,171	100,866	114,166	126,531	132,655
Reserves	429,926	429,306	429,306	429,306	429,306
Retained surplus (accumulated deficit)	1,057,228	1,054,503	1,044,618	1,035,909	1,027,200
Total parent entity interest	1,569,325	1,581,358	1,584,773	1,588,429	1,585,844
Total equity	1,569,325	1,584,675	1,588,090	1,591,746	1,589,161

Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2022-23)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2022				
Balance carried forward from previous period	1,057,228	429,926	82,171	1,569,325
Adjusted opening balance	1,057,228	429,926	82,171	1,569,325
Comprehensive income				
Surplus/(deficit) for the period	(6,042)	(620)	-	(6,662)
Total comprehensive income	(6,042)	(620)	-	(6,662)
Contributions by owners				
Equity injection – Appropriation	-	-	10,600	10,600
Departmental capital budget (DCB)	-	-	8,095	8,095
Sub-total transactions with owners	-	-	18,695	18,695
Estimated closing balance as at 30 June 2023	1,051,186	429,306	100,866	1,581,358
Closing balance attributable to the Australian Government	1,051,186	429,306	100,866	1,581,358

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	79,448	79,559	78,991	80,799	72,340
Sale of goods and rendering of services	1,971	2,056	2,140	2,204	2,208
Net GST received	4,936	3,265	3,265	3,265	3,265
Total cash received	86,355	84,880	84,396	86,268	77,813
Cash used					
Employees	35,075	40,034	37,511	38,037	37,834
Suppliers	24,044	17,848	19,597	21,785	13,876
Interest payments on lease liability	11,944	11,624	11,288	10,941	10,598
Total cash used	71,063	69,506	68,396	70,763	62,308
Net cash from/(used by) operating activities	15,292	15,374	16,000	15,505	15,505
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	11,920	14,695	13,299	12,365	6,124
Total cash used	11,920	14,695	13,299	12,365	6,124
Net cash from/(used by) investing activities	(11,920)	(14,695)	(13,299)	(12,365)	(6,124)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	15,670	14,695	13,299	12,365	6,124
Total cash received	15,670	14,695	13,299	12,365	6,124
Cash used					
Principal payments on lease liability	15,725	15,734	16,000	15,505	15,505
Total cash used	15,725	15,734	16,000	15,505	15,505
Net cash from/(used by) financing activities	(55)	(679)	(2,701)	(3,140)	(9,381)
Net increase/(decrease) in cash held	3,317	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	1,744	5,061	5,061	5,061	5,061
Cash and cash equivalents at the end of the reporting period	5,061	5,061	5,061	5,061	5,061

Prepared on Australian Accounting Standards basis.

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

	2021-22 Estimated actual \$'000	2022-23 Budget \$'000	2023-24 Forward estimate \$'000	2024-25 Forward estimate \$'000	2025-26 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget – Bill 1 (DCB)	8,011	8,095	6,470	6,566	6,378
Equity injections – Bill 2	5,400	10,600	7,300	6,300	-
Total new capital appropriations	13,411	18,695	13,770	12,866	6,378
Provided for:					
<i>Purchase of non-financial assets</i>	<i>13,411</i>	<i>18,695</i>	<i>13,770</i>	<i>12,866</i>	<i>6,378</i>
Total items	13,411	18,695	13,770	12,866	6,378
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations ^(a)	5,400	10,600	7,300	6,300	-
Funded by capital appropriation – DCB ^(b)	8,011	8,095	6,470	6,566	6,378
Funded internally from departmental resources ^(c)	10,000	18,000	10,000	10,000	10,000
TOTAL	23,411	36,695	23,770	22,866	16,378
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	23,411	36,695	23,770	22,866	16,378
less: gifted assets	(10,000)	(18,000)	(10,000)	(10,000)	(10,000)
Total cash used to acquire assets	13,411	18,695	13,770	12,866	6,378

Prepared on Australian Accounting Standards basis.

(a) Includes both current Bill 2 and prior Act 2/4/6 appropriations.

(b) Does not include annual finance lease costs. Includes purchases from current and previous years' departmental capital budgets (DCBs).

(c) Includes funding from donations and contributions.

Table 3.6: Statement of departmental asset movements (Budget year 2022-23)

	Land and Buildings \$'000	Property, Plant and Equipment \$'000	Heritage and Cultural \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2022					
Gross book value	-	29,062	1,548,291	45,945	1,623,298
Gross book value - ROU assets	510,797	-	-	-	510,797
Accumulated depreciation/amortisation and impairment	-	(44)	(6,960)	(19,407)	(26,411)
Accumulated depreciation/amortisation and impairment - ROU assets	(69,807)	-	-	-	(69,807)
Opening net book balance	440,990	29,018	1,534,371	26,538	2,037,877
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity ^(a)	-	-	-	10,600	10,600
By purchase - appropriation ordinary annual services ^(b)	-	4,271	-	3,824	8,095
By purchase – donate funds	-	-	18,000	-	18,000
Total additions	-	4,271	18,000	14,424	36,695
Other movements					
Depreciation/amortisation expense	-	(3,860)	(6,315)	(1,070)	(11,245)
Depreciation/amortisation on ROU assets	(23,111)	-	-	-	(23,111)
Total other movements	(23,111)	(3,860)	(6,315)	(1,070)	(34,356)
As at 30 June 2023					
Gross book value	-	40,014	1,557,393	65,688	1,663,095
Gross book value - ROU assets	509,371	88	-	-	509,459
Accumulated depreciation/amortisation and impairment	-	(15,352)	(13,170)	(21,554)	(50,076)
Accumulated depreciation/amortisation and impairment - ROU assets	(93,647)	(30)	-	-	(93,677)
Closing net book balance	415,724	24,720	1,544,223	44,134	2,028,801
Estimated operating expenditure in income statement for heritage and cultural assets					\$'000
Operations and maintenance					33,507
Preservation and Conservation					5,797
Total operating expenditure on heritage and cultural assets					39,304

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2)
- (b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2022-23 for depreciation/amortisation expenses, DCBs or other operational expenses.