

# **NATIONAL MUSEUM OF AUSTRALIA**



## PART C: AGENCY ADDITIONAL ESTIMATES STATEMENTS

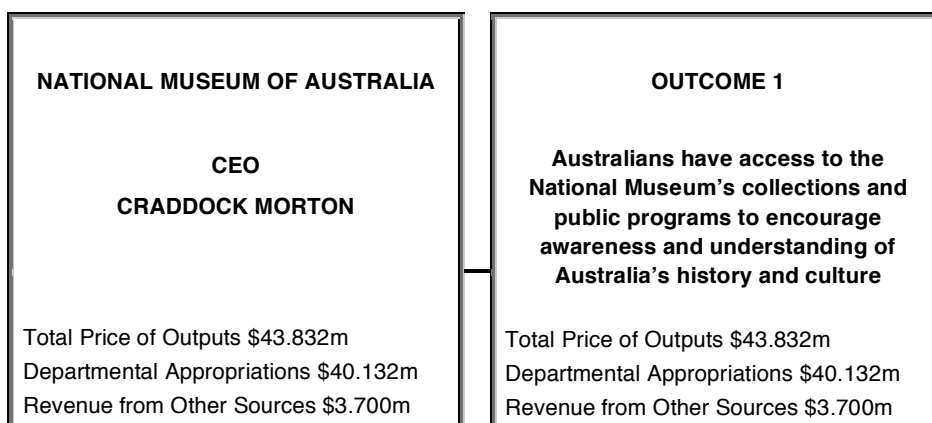
### NATIONAL MUSEUM OF AUSTRALIA

#### Section 1: Overview, variations and measures

##### OVERVIEW

There are no significant changes to the National Museum of Australia's (NMA) role/mission, outcomes and outputs, and/or evaluation, competitive tendering and contracting and purchaser provider practices as a result of Additional Estimates.

Map 2: Outcomes and output groups for the agency



#### ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

##### Variations – Measures

	2004-05 (\$'000)	2005-06 (\$'000)	2006-07 (\$'000)	2007-08 (\$'000)
<b>Outcome 1</b>				
<b>Increase in departmental appropriations</b>				
National Museum of Australia - additional funding <sup>(1)</sup>	5	91	330	751
National Museum of Australia - additional funding <sup>(2)</sup>	1,000	1,071	3,493	5,159

(1) expense measure  
(2) capital measure

##### Other variations to appropriations

	2004-05 (\$'000)	2005-06 (\$'000)	2006-07 (\$'000)	2007-08 (\$'000)
<b>Outcome 1</b>				
<b>Variations in departmental appropriations</b>				
Indexation adjustment	-	113	227	229

## MEASURES - AGENCY SUMMARY

**Table 1.1: Summary of Measures since the 2004-05 Budget**

Measure	Outcome	Output groups affected	Appropriations 2004-05 (\$'000)			Appropriations 2005-06 (\$'000)			Appropriations 2006-07 (\$'000)			Appropriations 2007-08 (\$'000)		
			Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total	Admin items	Dept outputs	Total
National Museum of Australia - additional funding <sup>(1)</sup>	1	1.1	-	5	5	-	91	91	-	330	330	-	751	751
National Museum of Australia - additional funding <sup>(2)</sup>	1	1.1.1.2	-	1,000	1,000	-	1,071	1,071	-	3,493	3,493	-	5,159	5,159
<b>Total</b>			-	<b>1,005</b>	<b>1,005</b>	-	<b>1,162</b>	<b>1,162</b>	-	<b>3,823</b>	<b>3,823</b>	-	<b>5,910</b>	<b>5,910</b>

(1) expense measure

(2) capital measure

## BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

**Table 1.2: Appropriation Bill (No. 3) 2004-05**

	2003-04 available \$'000	2004-05 budget \$'000	2004-05 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
<b>DEPARTMENTAL OUTPUTS</b>					
<b>Outcome 1</b>					
Australians have access to the National Museum's collections and public programs to encourage awareness and understanding of Australia's history and culture	40,320	40,127	40,132	5	-
<b>Total</b>	<b>40,320</b>	<b>40,127</b>	<b>40,132</b>	<b>5</b>	<b>-</b>

**Note 1:** 2003-04 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.  
Available appropriation is the amount available to be drawn down, and is equal to:  
*Budget Appropriation + Additional Estimates Appropriation + DIAB + AFM - Savings - Rephasings - Other Reductions +/- Section 32*

**Table 1.3: Appropriation Bill (No. 4) 2004-05**

	2003-04 available \$'000	2004-05 budget \$'000	2004-05 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
<b>Non-operating</b>					
Equity injections	50	-	1,000	1,000	-
Loans	-	-	-	-	-
Previous years' outputs	-	-	-	-	-
Administered assets and liabilities	-	-	-	-	-
<b>Total: National Museum of Australia</b>	<b>50</b>	<b>-</b>	<b>1,000</b>	<b>1,000</b>	<b>-</b>

**Note 1:** 2003-04 available appropriation is included to allow a comparison of this year's appropriation with what was made available for use in the previous year.  
Available appropriation is the amount available to be drawn down, and is equal to:  
*Budget Appropriation + Additional Estimates Appropriation + DIAB + AFM - Savings - Rephasings - Other Reductions +/- Section 32*

## VARIATIONS TO REVENUE FROM OTHER SOURCES THROUGH NET ANNOTATED (SECTION 31) RECEIPTS

There have been no changes to net annotated appropriation (Section 31) receipts since the 2004-05 Budget.

## REVENUE FROM INDEPENDENT SOURCES

There have been no changes in revenue from independent sources since the 2004-05 Budget.

## Section 2: Revisions to outcomes and outputs

### OUTCOMES AND OUTPUT GROUPS

There have been no changes to the single outcome or two outputs of the NMA due to the Additional Estimates process.

#### Output cost attribution

The output costing model is based on the allocation of resources by individual business unit against each output. Business units are either directly attributable to an output, or are allocated using an appropriate cost driver, such as staffing level, time usage, and budgeted costs.

#### Outcome 1

##### Explanation of variations

In response to the Review of the National Museum of Australia an annual capital injection to fund the purchase of additional National Historical Collection objects has been approved. This has in turn led to increased depreciation charges being levied on the Collection resulting in the total price of Outcome 1 increasing.

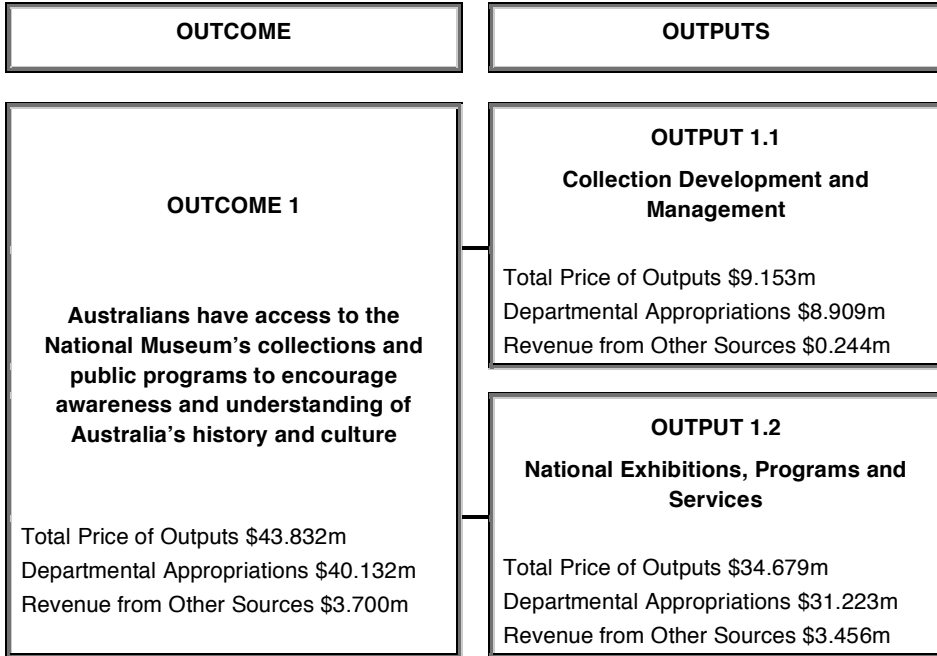
##### Revised performance information and level of achievement – 2004-05

There have been no changes to the performance information. However, the total price has increased.

**Table 2.1: Performance information for Outputs affected by Additional Estimates - Outcome 1**

Output	Performance information 2004-05 budget	Performance information 2004-05 revised
<b>Output 1.1</b> Collection Development and Management	<b>Quality</b> 100% of National Historical Collection acquisitions consistent with acquisition policy 75 % of National Historical Collection stored at or above appropriate Museum standards <b>Quantity</b> 1000 conservation treatments <b>Price</b> \$9.148m (\$45.74 per Collection item)	<b>Quality</b> No change - as per budget  <b>Quantity</b> No change - as per budget <b>Price</b> \$9.153 [\$45.76 per collection item]
<b>Output 1.2</b> National Exhibitions, Programs and Services	<b>Quality</b> 70% of all visitors satisfied or better 80% of school visits satisfied that schools programs meet core curriculum requirements <b>Quantity</b> 800,000 visitors or users of programs 400,000 unique visits to the web site <b>Price</b> \$34.679m (\$43.35 per visitor/user)	<b>Quality</b> No change - as per budget  <b>Quantity</b> No change - as per budget <b>Price</b> No change - as per budget

**Map 3: Outcome 1 – contributing outputs**



Note: Revenue from Government (Appropriations) contributes 91.56% to the Total Price of Outputs for Outcome 1.

## Section 3: Budgeted financial statements

### **ANALYSIS OF BUDGETED FINANCIAL STATEMENTS**

A brief analysis of the Museum's budgeted financial statements is provided below.

The Museum's statements of financial performance, financial position and cash flows have not varied greatly since the 2004-2005 Budget with the only different being an increased appropriation revenue of \$0.005m to fund an increased National Historical Collection depreciation charge of the same value.

The revised Capital Budget reflects an additional \$1m provided to fund the purchase of National Historical Collection objects.

### **BUDGETED FINANCIAL STATEMENTS**

#### **Departmental financial statements**

##### **Budgeted departmental statement of financial performance**

This statement provides a picture of the expected financial results for the National Museum of Australia by identifying full accrual expenses and revenues, which highlights whether the National Museum of Australia is operating at a sustainable level.

##### **Budgeted departmental statement of financial position**

This statement shows the financial position for the National Museum of Australia. It helps decision-makers to track the management of the National Museum of Australia's assets and liabilities.

##### **Budgeted departmental statement of cash flows**

Budgeted cash flows, as reflected in the statement of cash flows, provide important information on the extent and nature of cash flows by categorising them into expected cash flows from operating activities, investing activities and financing activities.

##### **Departmental capital budget statement**

Shows all planned departmental capital expenditure (capital expenditure on non-financial assets), whether funded through capital appropriations for additional equity or borrowings, or from funds from internal sources.

##### **Departmental non-financial assets – summary of movement**

Shows budgeted acquisitions and disposals of non-financial assets during the budget year.

Table 3.1: Budgeted departmental statement of financial performance

**Table 3.1: Budgeted departmental statement of financial performance  
for the period ended 30 June**

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
<b>REVENUE</b>					
<b>Revenues from ordinary activities</b>					
Revenue from government	40,320	40,132	39,799	40,206	40,918
Goods and services	2,948	2,068	2,005	2,005	2,006
Interest	1,835	1,462	1,525	1,625	1,675
Dividends	-	-	-	-	-
Revenue from sale of assets	10	-	-	-	-
Reversals of previous asset write-downs	-	-	-	-	-
Net foreign exchange gains	-	-	-	-	-
Rents	-	-	-	-	-
Royalties	-	-	-	-	-
Correction of fundamental error	-	-	-	-	-
Other revenues	706	170	170	170	170
<b>Revenues from ordinary activities</b>	<b>45,819</b>	<b>43,832</b>	<b>43,499</b>	<b>44,006</b>	<b>44,769</b>
<b>EXPENSE</b>					
<b>Expenses from ordinary activities (Excluding borrowing costs expense)</b>					
Employees	14,306	14,341	14,593	14,646	14,647
Suppliers	22,447	18,930	18,267	18,486	18,828
Grants	116	-	-	-	-
Subsidies	-	-	-	-	-
Depreciation and amortisation	7,837	10,479	10,564	10,804	11,224
Write-down of assets	312	-	-	-	-
Value of assets sold	15	-	-	-	-
Net foreign exchange losses	-	-	-	-	-
Correction of fundamental error	-	-	-	-	-
Other expenses	-	-	-	-	-
<b>Expenses from ordinary activities (Excluding borrowing costs expense)</b>	<b>45,033</b>	<b>43,750</b>	<b>43,424</b>	<b>43,936</b>	<b>44,699</b>
Borrowing costs expense	21	12	5	-	-
Share of net profits or (losses) of associates and joint ventures accounted for using the equity method	-	-	-	-	-
Correction of fundamental error	-	-	-	-	-
<b>Operating surplus or (deficit) from ordinary activities</b>	<b>765</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>
Gain or loss on extraordinary items	-	-	-	-	-
Correction of fundamental error	-	-	-	-	-
<b>Net surplus or (deficit)</b>	<b>765</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>
Outside equity interests in net surplus or (deficit)	-	-	-	-	-
<b>Net surplus or (deficit) attributable to the Australian Government</b>	<b>765</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>
Net credit (debit) to asset revaluation reserve	-	-	-	-	-
Net exchange difference recognised as a direct debit (credit) to equity	-	-	-	-	-
Adjustments arising from standards recognised as direct debit (credit) to equity	-	-	-	-	-
Initial adjustments from transitional IIG consensus view recognised as direct debit (credit) to equity	-	-	-	-	-
<b>Total changes in equity other than those resulting from transactions with owners as owners</b>	<b>765</b>	<b>70</b>	<b>70</b>	<b>70</b>	<b>70</b>

Table 3.2: Budgeted departmental statement of financial position as at 30 June

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	3,270	1,926	1,590	3,701	2,267
Receivables	883	883	882	882	882
Investments accounted for under the equity method	-	-	-	-	-
Investments (s.39 FMA Act; s.18 CAC Act; s.19 CAC Act)	26,734	30,734	32,734	32,734	36,734
Accrued revenues	-	-	-	-	-
Other financial assets	-	21	40	59	59
<b>Total financial assets</b>	<b>30,887</b>	<b>33,564</b>	<b>35,246</b>	<b>37,376</b>	<b>39,942</b>
<b>Non-financial assets</b>					
Land and buildings	67,078	67,006	66,351	65,695	65,039
Infrastructure, plant and equipment	39,282	38,166	37,045	38,093	40,367
Heritage and cultural assets	132,205	131,870	131,550	131,245	130,959
Inventories	537	537	537	537	537
Intangibles	2,822	1,818	3,311	4,803	6,296
Other non-financial assets	1,811	1,812	1,816	1,813	1,813
<b>Total non-financial assets</b>	<b>243,735</b>	<b>241,209</b>	<b>240,610</b>	<b>242,186</b>	<b>245,011</b>
<b>Total assets</b>	<b>274,622</b>	<b>274,773</b>	<b>275,856</b>	<b>279,562</b>	<b>284,953</b>
<b>LIABILITIES</b>					
<b>Interest bearing liabilities</b>					
Loans	460	240	14	-	-
Leases	-	-	-	-	-
Deposits	-	-	-	-	-
Overdraft	-	-	-	-	-
Other interest bearing liabilities	-	-	-	-	-
<b>Total interest bearing liabilities</b>	<b>460</b>	<b>240</b>	<b>14</b>	<b>-</b>	<b>-</b>
<b>Provisions</b>					
Employees	3,236	2,522	2,685	2,847	3,009
Capital use charge	-	-	-	-	-
Other provisions	-	-	-	-	-
<b>Total provisions</b>	<b>3,236</b>	<b>2,522</b>	<b>2,685</b>	<b>2,847</b>	<b>3,009</b>
<b>Payables</b>					
Suppliers	326	341	346	341	341
Grants	-	-	-	-	-
Dividends	-	-	-	-	-
Borrowing costs	-	-	-	-	-
Other payables	79	79	79	79	79
<b>Total payables</b>	<b>405</b>	<b>420</b>	<b>425</b>	<b>420</b>	<b>420</b>
<b>Total liabilities</b>	<b>4,101</b>	<b>3,182</b>	<b>3,124</b>	<b>3,267</b>	<b>3,429</b>
<b>EQUITY</b>					
<b>Parent entity interest</b>					
Contributed equity	2,021	3,021	4,092	7,585	12,744
Reserves	8,504	8,504	8,504	8,504	8,504
Statutory funds	-	-	-	-	-
Retained surpluses or accumulated deficits	259,996	260,066	260,136	260,206	260,276
<b>Total parent entity interest</b>	<b>270,521</b>	<b>271,591</b>	<b>272,732</b>	<b>276,295</b>	<b>281,524</b>
<b>Outside equity interest</b>					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Retained surpluses or accumulated deficits	-	-	-	-	-
<b>Total outside equity interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total equity</b>	<b>270,521</b>	<b>271,591</b>	<b>272,732</b>	<b>276,295</b>	<b>281,524</b>
Current assets	33,232	34,251	35,933	38,063	40,629
Non-current assets	241,390	240,522	239,923	241,499	244,324
Current liabilities	2,516	2,185	2,064	2,164	2,208
Non-current liabilities	1,585	997	1,060	1,103	1,221

Table 3.3: Budgeted departmental statement of cash flows

Table 3.3: Budgeted departmental statement of cash flows  
for the period ended 30 June

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	3,072	2,067	2,006	2,006	2,006
Appropriations	40,320	40,132	39,799	40,206	40,918
Interest	1,606	1,441	1,506	1,606	1,675
Dividends	-	-	-	-	-
Other	3,213	2,903	2,878	2,889	1,900
Extraordinary items	-	-	-	-	-
<b>Total cash received</b>	<b>48,211</b>	<b>46,543</b>	<b>46,189</b>	<b>46,707</b>	<b>46,499</b>
<b>Cash used</b>					
Employees	14,118	15,055	14,431	14,484	14,485
Suppliers	26,197	21,717	21,041	21,266	20,628
Grants	100	-	-	-	-
Borrowing costs	20	14	7	-	-
Other	-	-	-	-	-
Extraordinary items	-	-	-	-	-
<b>Total cash used</b>	<b>40,435</b>	<b>36,786</b>	<b>35,479</b>	<b>35,750</b>	<b>35,113</b>
<b>Net cash from/ (used by)</b>	<b>7,776</b>	<b>9,757</b>	<b>10,710</b>	<b>10,957</b>	<b>11,386</b>
<b>Operating activities</b>					
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	10	-	-	-	-
Proceeds from sales of financial instruments	-	-	-	-	-
Bills of exchange and promissory notes	-	-	-	-	-
Repayments of loans made	-	-	-	-	-
Investments (s.39 FMA Act; s.18 CAC Act; s.19 CAC Act)	-	-	-	-	-
Other	-	-	-	-	-
Extraordinary items	-	-	-	-	-
<b>Total cash received</b>	<b>10</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	3,116	5,451	4,941	7,363	9,029
Purchase of financial Instruments	-	-	-	-	-
Bills of exchange and promissory notes	-	-	-	-	-
Loans made	-	-	-	-	-
Investments (s.39 FMA Act; s.18 CAC Act; s.19 CAC Act)	3,814	4,000	2,000	-	4,000
Other	141	2,430	4,950	4,950	4,950
Extraordinary items	-	-	-	-	-
<b>Total cash used</b>	<b>7,071</b>	<b>11,881</b>	<b>11,891</b>	<b>12,313</b>	<b>17,979</b>
<b>Net cash from/ (used by)</b>	<b>(7,061)</b>	<b>(11,881)</b>	<b>(11,891)</b>	<b>(12,313)</b>	<b>(17,979)</b>
<b>investing activities</b>					

**Table 3.3: Budgeted departmental statement of cash flows  
for the period ended 30 June (continued)**

	Actual	Revised	Forward	Forward	Forward
	2003-04	Budget	estimate	estimate	estimate
	\$'000	2004-05	2005-06	2006-07	2007-08
		\$'000	\$'000	\$'000	\$'000
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations - contributed equity	50	1,000	1,071	3,493	5,159
Proceeds from issuing financial instruments	-	-	-	-	-
Proceeds from loans	-	-	-	-	-
Other	-	-	-	-	-
Extraordinary items	-	-	-	-	-
<b>Total cash received</b>	<b>50</b>	<b>1,000</b>	<b>1,071</b>	<b>3,493</b>	<b>5,159</b>
<b>Cash used</b>					
Repayments of debt	220	220	226	26	-
Capital use charge paid	-	-	-	-	-
Dividends paid	-	-	-	-	-
Other	-	-	-	-	-
Extraordinary items	-	-	-	-	-
<b>Total cash used</b>	<b>220</b>	<b>220</b>	<b>226</b>	<b>26</b>	<b>-</b>
<b>Net cash from/ (used by) financing activities</b>	<b>(170)</b>	<b>780</b>	<b>845</b>	<b>3,467</b>	<b>5,159</b>
<b>Net increase or (decrease) in cash held</b>	<b>545</b>	<b>(1,344)</b>	<b>(336)</b>	<b>2,111</b>	<b>(1,434)</b>
Cash at the beginning of the reporting period	2,725	3,270	1,926	1,590	3,701
Effect of exchange rate movements on cash at the beginning of reporting period	-	-	-	-	-
<b>Cash at the end of the reporting period</b>	<b>3,270</b>	<b>1,926</b>	<b>1,590</b>	<b>3,701</b>	<b>2,267</b>

Table 3.4: Departmental capital budget statement

Table 3.4: Departmental capital budget statement

	Actual	Revised	Forward	Forward	Forward
	2003-04	Budget	estimate	estimate	estimate
	\$'000	2004-05	2005-06	2006-07	2007-08
		\$'000	\$'000	\$'000	\$'000
<b>CAPITAL APPROPRIATIONS</b>					
Total equity injections	50	1,000	1,071	3,493	5,159
Total loans	-	-	-	-	-
<b>Total</b>	<b>50</b>	<b>1,000</b>	<b>1,071</b>	<b>3,493</b>	<b>5,159</b>
<b>Represented by</b>					
Purchase of non-current assets	50	1,000	1,071	3,493	5,159
Other	-	-	-	-	-
<b>Total</b>	<b>50</b>	<b>1,000</b>	<b>1,071</b>	<b>3,493</b>	<b>5,159</b>
<b>PURCHASE OF NON CURRENT ASSETS</b>					
Funded by capital appropriation	50	1,000	1,071	3,493	5,159
Funded internally by	3,189	6,951	8,890	8,890	8,890
Departmental resources					
<b>Total</b>	<b>3,239</b>	<b>7,951</b>	<b>9,961</b>	<b>12,383</b>	<b>14,049</b>

**Table 3.5: Departmental non-financial assets - summary of movement (Budget year 2004-05)**

	Land	Buildings	Specialist military equipment	Other infrastructure plant and equipment	Heritage and cultural assets	Computer software	Other intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Carrying amount at the start of year</b>	<b>4,400</b>	<b>62,678</b>	-	<b>39,282</b>	-	<b>2,822</b>	<b>132,205</b>	<b>241,387</b>
Additions	-	974	-	4,810	-	1,097	1,070	7,951
Disposals	-	-	-	-	-	-	-	-
Net Revaluation increment / decrement	-	-	-	-	-	-	-	-
Recoverable amount write-downs	-	-	-	-	-	-	-	-
Net transfers free of charge	-	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	(1,046)	-	(5,927)	-	(2,101)	(1,405)	(10,479)
Write-off of assets	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-
Other	-	-	-	1	-	-	-	1
<b>Carrying amount at the end of year</b>	<b>4,400</b>	<b>62,606</b>	-	<b>38,166</b>	-	<b>1,818</b>	<b>131,870</b>	<b>238,860</b>
<b>Total additions</b>	-	974	-	4,810	-	1,097	70	6,951
Self funded	-	-	-	-	-	-	1,000	1,000
Appropriations	-	974	-	4,810	-	1,097	1,070	7,951
<b>Total</b>	-	974	-	4,810	-	1,097	1,070	7,951

## **NOTES TO THE FINANCIAL STATEMENTS**

### **Basis of accounting**

The agency budget statements are prepared in compliance with Australian Accounting Standards, Accounting Guidance Releases and having regard to Statements of Accounting Concepts.

