

NATIONAL LIBRARY  
OF AUSTRALIA



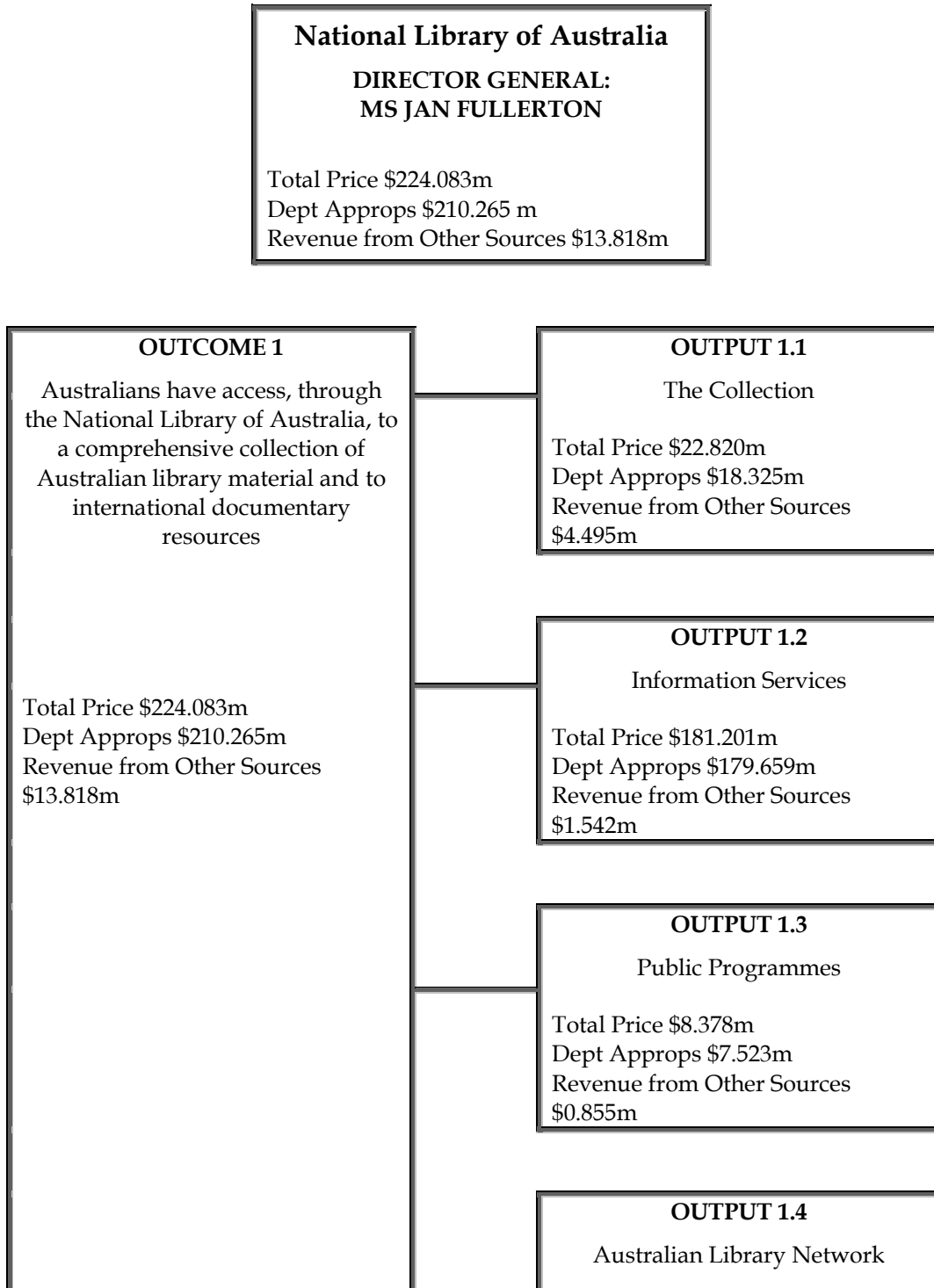
# **NATIONAL LIBRARY OF AUSTRALIA**

## Section 1: Overview, variations and measures

### **OVERVIEW**

There have been no significant changes to the Library's role/mission, outcomes and outputs, and/or its evaluation, competitive tendering and contracting and purchaser provider practices as a result of Additional Estimates.

**Map 2: Outcomes and outputs for the agency**



**Part C: Agency additional estimates statements - NLA**

		<p>Services</p> <p>Total Price \$11.684 m Dept Approps \$ 4.758m Revenue from Other Sources \$6.926m</p>
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## ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

The appropriations of the Library have increased due to three variations, which have been explained below.

### MEASURES

There are no measures for the National Library of Australia.

### Other Variations to Appropriations

#### Outcome 1 — Australians have access, through the National Library of Australia, to a comprehensive collection of Australian library material and to international documentary resources

	2001-02 (\$'000)	2002-03 (\$'000)	2003-04 (\$'000)	2004-05 (\$'000)
<i>Increase in departmental appropriations</i>				
Depreciation of the National Collection	3,264	3,264	3,264	3,264
Depreciation of the Library Building	240	240	240	240
Transfer for the Recording of Commonwealth Government Publications	92	67	67	67

#### *Depreciation of the National Collection*

Under Schedule 1 of the Commonwealth Authorities and Companies (Financial Statements 2000-01) Order the National Library of Australia was required to revalue its Collections. The revaluation was completed in July 2001 and therefore the consequential increase in depreciation expenses could not be included in the Library's estimates for the 2001-02 PBS.

#### *Depreciation of the Library Building*

The Library has revised the methodology used to depreciate the National Library Building. The revised methodology had the impact of increasing depreciation expenses. The revised methodology was implemented in July 2001 and therefore the consequential increase in depreciation expenses could not be included in the Library's estimates for the 2001-02 PBS.

#### *Transfer for the Recording of Commonwealth Government Publications*

From 31 May 2001 the Library accepted responsibility for recording the existence and location of Commonwealth Government publications and for making this information available through the Kinetica service (an online service providing automated cataloguing and interlending support to Australian libraries). This arrangement follows the cessation of the Australian Government Index of Publications service

**Part C: Agency additional estimates statements - NLA**

formerly operated by the Department of Finance and Administration and funding is being transferred from that Department for this purpose.

## BREAKDOWN OF ADDITIONAL ESTIMATES BY APPROPRIATION BILL

**Table 1.2: Appropriation Bill (No. 3) 2001-02**

	2000-01 available \$'000	2001-02 budget \$'000	2001-02 revised \$'000	Additional estimates \$'000	Reduced estimates \$'000
<b>DEPARTMENTAL OUTPUTS</b>					
<b>Outcome 1</b>					
Australians have access through the National Library of Australia, to a comprehensive collection of Australian Library material and to international documentary resources.	215,573	206,669	210,265	3,596	-
<b>Total</b>	<b>215,573</b>	<b>206,669</b>	<b>210,265</b>	<b>3,596</b>	<b>-</b>

Note: 2000-01 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 + DIA + AFM - Savings.

## SUMMARY OF STAFFING CHANGES

**Table 1.4: Average staffing level (ASL)**

	2001-02 Budget	2001-02 Revised	Variation
<b>Outcome 1</b>			
Australians have access through the National Library of Australia, to a comprehensive collection of Australian Library material and to international documentary resources	516	517	1
<b>Total</b>	<b>516</b>	<b>517</b>	<b>1</b>

Table 1.5 – Variations to revenue from other sources

**VARIATIONS TO REVENUE FROM OTHER SOURCES****Table 1.5: Variations to revenue from other sources**

	Total approp 2001-02 budget \$'000	Total approp 2001-02 revised \$'000	Revenue from independent sources budget \$'000	Revenue from independent sources revised \$'000	Variation in non-govt revenue \$'000
<b>Outcome 1</b>					
Australians have access, through the National Library of Australia, to a comprehensive collection of Australian library material and to international documentary resources.	206,669	210,265	13,626	13,818	192
<b>Total</b>	<b>206,669</b>	<b>210,265</b>	<b>13,626</b>	<b>13,818</b>	<b>192</b>

## Section 2: Revisions to outcomes and outputs

### **OUTCOMES AND OUTPUT GROUPS**

There have been changes to the funding of Outcome 1 as a result of Additional Estimates. However the Outcome/Output structure is not affected.

#### **Outcome 1 — Australians have access, through the National Library of Australia, to a comprehensive collection of Australian library material and to international documentary resources**

##### ***Explanation of Variations***

Under Schedule 1 of the Commonwealth Authorities and Companies (Financial Statements 2000-01) Order the National Library of Australia was required to revalue its Collections. The revaluation was completed in July 2001 and therefore the consequential increase in depreciation expenses (\$3.264m) could not be included in the Library's estimates for the 2001-02 PBS. In addition, at this time the Library revised the methodology used to depreciate the National Library Building. The revised methodology had the impact of increasing depreciation expenses (\$0.240m).

From 31 May 2001 the Library accepted responsibility for recording the existence and location of Commonwealth Government publications and for making this information available through the Kinetica service (an online service providing automated cataloguing and interlending support to Australian libraries). This arrangement follows the cessation of the Australian Government Index of Publications service formerly operated by the Department of Finance and Administration and funding (\$0.092) is being transferred from that Department for this purpose. This arrangement has resulted in the transfer of one officer to the Library.

There is a minor increase in revenue from independent sources, which reflects an increase in estimated interest revenue and revenue from sales of goods and services.

##### ***Revised Performance Information and Level of Achievement — 2001-02***

The performance information that the National Library will use to assess the level of its achievement against Outcome 1 - Australians have access, through the National Library of Australia, to a comprehensive collection of Australian library material and to international documentary resources during 2001-02 is shown below:

Table 2.1 – Performance Information for Outcome 1

**Table 2.1: Performance information for outputs affected by additional estimates Outcome 1**

<b>Output</b>	<b>Performance information 2001-02 budget</b>	<b>Performance information 2001-02 revised</b>
<b>Output 1.1</b> The Collection.	<p><b>Quality:</b> 95% of collection checked in, catalogued, indexed and preserved. 85% maintained within set standards and specified timeframes.</p> <p><b>Quantity:</b> 5,287,000 collection items maintained. 453,000 collection items acquired and or processed.</p> <p><b>Price:</b> \$0.61 per collection items maintained. \$42.50 per collection items acquired and or processed.</p>	<p><b>Quality:</b> No change - as per Budget.</p> <p><b>Quantity:</b> No change - as per Budget.</p> <p><b>Price:</b> No change - as per Budget. \$43.20 per collection items acquired and or processed.</p>
<b>Output 1.2</b> Information Services.	<p><b>Quality:</b> 90% of users satisfied with the information services. 90% of information services delivered within service standards.</p> <p><b>Quantity:</b> 1,142,000 information service transactions.</p> <p><b>Price:</b> \$155.57 with CUC (\$16.93 without CUC) per information service transaction.</p>	<p><b>Quality:</b> No change - as per Budget.</p> <p><b>Quantity:</b> No change - as per Budget.</p> <p><b>Price:</b> \$158.67 with CUC (\$20.03 without CUC) per information service transaction.</p>
<b>Output 1.3</b> Public Programmes.	<p><b>Quality:</b> 90% of visitors and or participants in Public Programmes.</p> <p><b>Quantity:</b> 840,000 visitors or participants in Public Programmes.</p> <p><b>Price:</b> \$10.00 per visitor or participant in Public Programmes.</p>	<p><b>Quality:</b> No change - as per Budget.</p> <p><b>Quantity:</b> No change - as per Budget.</p> <p><b>Price:</b> \$9.97 per visitor or participant in Public Programmes.</p>
<b>Output 1.4</b> Australian Library Network Services.	<p><b>Quality:</b> 98% of resource sharing services delivered.</p> <p><b>Quantity:</b> 7.36 million searches or user sessions on resource sharing.</p> <p><b>Price:</b> \$1.60 per search on resource sharing databases.</p>	<p><b>Quality:</b> No change - as per Budget.</p> <p><b>Quantity:</b> No change - as per Budget.</p> <p><b>Price:</b> \$1.59 per search on resource sharing databases.</p>

## Section 3: Budgeted Financial Statements

### **Budget statement of financial performance (budget operating statement)**

This statement provides a picture of the expected financial results for the Library by identifying full accrual expenses, accrual revenue and capital use charge, which highlights whether the Library is operating at a sustainable level.

### **Budget statement of financial position (budget balance sheet)**

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

### **Budget cash flow statement**

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

### **Capital budget**

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

Table 3.1 – Departmental Statement of Financial Performance

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

	Notes	Actual 2000-01 \$'000	Revised budget 2001-02 \$'000	Forward estimate 2002-03 \$'000	Forward estimate 2003-04 \$'000	Forward estimate 2004-05 \$'000
<b>Revenues from ordinary activities</b>						
Revenue from government	1	215,573	210,265	230,986	231,013	231,557
Sales of goods and services		8,953	9,394	9,340	9,340	9,340
Interest	2	5,987	330	330	330	330
Proceeds from the sales of assets		9	-	-	-	-
Other	3	49,454	4,094	4,095	4,095	4,095
<b>Total revenues from ordinary activities</b>		<b>279,976</b>	<b>224,083</b>	<b>244,751</b>	<b>244,778</b>	<b>245,322</b>
<b>Expenses from ordinary activities (excluding borrowing costs expense)</b>						
Employees		27,085	27,938	27,840	27,840	27,840
Suppliers		22,002	23,230	22,500	22,100	22,000
Grants		175	160	160	160	160
Depreciation and amortisation	4	6,147	9,851	10,335	10,705	10,875
Write down of assets		181	-	-	-	-
Disposal of assets		43	-	-	-	-
<b>Total expenses from ordinary activities (excluding borrowing costs expense)</b>		<b>55,633</b>	<b>61,179</b>	<b>60,835</b>	<b>60,805</b>	<b>60,875</b>
Borrowing cost expense (Interest expense)		-	-	-	-	-
<b>Net surplus or deficit from ordinary activities</b>		<b>224,343</b>	<b>162,904</b>	<b>183,916</b>	<b>183,973</b>	<b>184,447</b>
Gain or loss on extraordinary items		-	-	-	-	-
<b>Net surplus or deficit</b>		<b>224,343</b>	<b>162,904</b>	<b>183,916</b>	<b>183,973</b>	<b>184,447</b>
Capital use charge		177,325	162,434	183,347	183,510	183,708
<b>Net surplus or deficit after capital use charge</b>		<b>47,018</b>	<b>470</b>	<b>569</b>	<b>463</b>	<b>739</b>

NLA – Section 3

Table 3.2 – Departmental Statement of Financial Position

**Table 3.2: Budget departmental statement of financial position**

	Actual 2000-01 \$'000	Revised budget 2001-02 \$'000	Forward estimate 2002-03 \$'000	Forward estimate 2003-04 \$'000	Forward estimate 2004-05 \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash	9,370	5,096	5,179	5,600	6,480
Receivables	2,520	2,900	2,900	2,900	2,900
<b>Total financial assets</b>	<b>11,890</b>	<b>7,996</b>	<b>8,079</b>	<b>8,500</b>	<b>9,380</b>
<b>Non-financial assets</b>					
Land and buildings	133,223	133,337	133,287	133,187	133,037
Infrastructure, plant and equipment	1,526,977	1,530,572	1,532,747	1,534,802	1,536,737
Inventories	781	781	781	781	781
Intangibles	3,435	3,259	2,809	2,159	1,509
Other	1,594	1,594	1,594	1,594	1,594
<b>Total non-financial assets</b>	<b>1,666,010</b>	<b>1,669,543</b>	<b>1,671,218</b>	<b>1,672,523</b>	<b>1,673,658</b>
<b>Total assets</b>	<b>1,677,900</b>	<b>1,677,539</b>	<b>1,679,297</b>	<b>1,681,023</b>	<b>1,683,038</b>
<b>LIABILITIES</b>					
<b>Provisions and payables</b>					
Employees	8,867	9,078	9,325	9,575	9,825
Suppliers	3,417	1,371	1,283	1,266	1,262
Grants	14	-	-	-	-
Other	275	289	289	289	289
Capital Use Charge	26	-	-	-	-
<b>Total provisions and payables</b>	<b>12,599</b>	<b>10,738</b>	<b>10,897</b>	<b>11,130</b>	<b>11,376</b>
<b>Total liabilities</b>	<b>12,599</b>	<b>10,738</b>	<b>10,897</b>	<b>11,130</b>	<b>11,376</b>
<b>EQUITY</b>					
Capital	2,060	3,090	4,120	5,150	6,180
Reserves	251,209	251,209	251,209	251,209	251,209
Accumulated surpluses	1,412,032	1,412,502	1,413,071	1,413,534	1,414,273
<b>Total equity</b>	<b>1,665,301</b>	<b>1,666,801</b>	<b>1,668,400</b>	<b>1,669,893</b>	<b>1,671,662</b>
<b>Current liabilities</b>	<b>7,118</b>	<b>6,067</b>	<b>6,157</b>	<b>6,288</b>	<b>6,427</b>
<b>Non-current liabilities</b>	<b>5,481</b>	<b>4,671</b>	<b>4,740</b>	<b>4,842</b>	<b>4,949</b>
<b>Current assets</b>	<b>13,933</b>	<b>10,071</b>	<b>10,154</b>	<b>10,575</b>	<b>11,455</b>
<b>Non-current assets</b>	<b>1,663,967</b>	<b>1,667,468</b>	<b>1,669,143</b>	<b>1,670,448</b>	<b>1,671,583</b>

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

	Actual 2000-01 \$'000	Revised budget 2001-02 \$'000	Forward estimate 2002-03 \$'000	Forward estimate 2003-04 \$'000	Forward estimate 2004-05 \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations for outputs	215,573	210,265	230,986	231,013	231,557
Sales of goods and services	9,382	9,825	10,181	10,181	10,181
Interest	5,987	330	330	330	330
Other	1,204	1,154	920	884	876
<b>Total cash received</b>	<b>232,146</b>	<b>221,574</b>	<b>242,417</b>	<b>242,408</b>	<b>242,944</b>
<b>Cash used</b>					
Employees	26,504	27,727	27,593	27,590	27,590
Suppliers	20,193	24,641	21,748	21,241	21,120
Grants	171	160	160	160	160
<b>Total cash used</b>	<b>46,868</b>	<b>52,528</b>	<b>49,501</b>	<b>48,991</b>	<b>48,870</b>
<b>Net cash from operating activities</b>	<b>185,278</b>	<b>169,046</b>	<b>192,916</b>	<b>193,417</b>	<b>194,074</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	6	-	-	-	-
<b>Total cash received</b>	<b>6</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	7,447	11,890	10,516	10,516	10,516
<b>Total cash used</b>	<b>7,447</b>	<b>11,890</b>	<b>10,516</b>	<b>10,516</b>	<b>10,516</b>
<b>Net cash from investing activities</b>	<b>(7,441)</b>	<b>(11,890)</b>	<b>(10,516)</b>	<b>(10,516)</b>	<b>(10,516)</b>
<b>FINANCIAL ACTIVITIES</b>					
<b>Cash received</b>					
Equity appropriation	1,030	1,030	1,030	1,030	1,030
<b>Total cash received</b>	<b>1,030</b>	<b>1,030</b>	<b>1,030</b>	<b>1,030</b>	<b>1,030</b>
<b>Cash used</b>					
Capital use and dividends paid	177,325	162,460	183,347	183,510	183,708
<b>Total cash used</b>	<b>177,325</b>	<b>162,460</b>	<b>183,347</b>	<b>183,510</b>	<b>183,708</b>
<b>Net cash from financing activities</b>	<b>(176,295)</b>	<b>(161,430)</b>	<b>(182,317)</b>	<b>(182,480)</b>	<b>(182,678)</b>
<b>Net increase in cash held</b>	<b>1,542</b>	<b>(4,274)</b>	<b>83</b>	<b>421</b>	<b>880</b>
Cash at the beginning of the reporting period	7,828	9,370	5,096	5,179	5,600
<b>Cash at the end of the reporting period</b>	<b>9,370</b>	<b>5,096</b>	<b>5,179</b>	<b>5,600</b>	<b>6,480</b>

**Table 3.4: Departmental capital budget statement**

	Actual 2000-01 \$'000	Revised budget 2001-02 \$'000	Forward estimate 2002-03 \$'000	Forward estimate 2003-04 \$'000	Forward estimate 2004-05 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Total equity injections	1,030	1,030	1,030	1,030	1,030
<b>Total Capital Appropriations</b>	<b>1,030</b>	<b>1,030</b>	<b>1,030</b>	<b>1,030</b>	<b>1,030</b>
<b>Represented by:</b>					
Purchase of non-current assets	1,030	1,030	1,030	1,030	1,030
<b>Total</b>	<b>1,030</b>	<b>1,030</b>	<b>1,030</b>	<b>1,030</b>	<b>1,030</b>
<b>PURCHASE OF NON-CURRENT ASSETS</b>					
Funded by capital appropriations	1,030	1,030	1,030	1,030	1,030
Funded internally by Departmental resources	7,828	12,354	10,980	10,980	10,980
<b>Total Purchase of Non-Current Assets</b>	<b>8,858</b>	<b>13,384</b>	<b>12,010</b>	<b>12,010</b>	<b>12,010</b>

## **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.

### **Significant Variations**

Significant variations within the budgeted financial statements are identified with a note and following explanatory information is provided.

#### **Note 1 – Revenue from Government**

The decrease in appropriation compared to the 2000-01 financial year reflects the reduction in the rate of Capital Use Charge from 12% in 2000-01 to 11% in 2001-02. The lower rate requires less funding to meet the charge and therefore the appropriation was reduced by approximately \$14.6m. The forward estimates have been increased to reflect an increase in the Capital Use Charge that will occur as a result of the revaluation of the Library's Collections in July 2001.

Appropriations in 2001-02 have also been adjusted to compensate for the loss of interest income (\$4.7m, as discussed below), to reflect the Library accepting responsibility for the recording of Commonwealth Government publications (\$0.092m), and to provide for increased depreciation expenses for Library collections (\$3.264m) and the Library building (\$0.240m).

#### **Note 2 – Interest**

The Library will not have the ability to invest the Capital Use Charge funds during 2001-02 resulting in a reduction to interest income. The Library's appropriations have been increased to supplement the Library for this loss of income by approximately \$4.7m.

#### **Note 3 – Other Income**

The reduction in other income from \$49.454m in 2000-01 to \$4.094 in 2001-02 reflects the one-off accounting treatment in 2000-01 to recognize collection assets valued for the first time.

#### **Note 4 – Depreciation Expenses**

Depreciation expenses are estimated to increase (\$3.704m) in 2001-02. The major factors relating to this increase are the revaluation of the Library's collections in July 2001 (\$3.264m) and a change in the methodology used to depreciate the Library building (\$0.240m).

## Appendix 1

### Non-appropriation departmental revenue

	Budgeted estimate 2001-02 \$'000	Revised estimate 2001-02 \$'000
<b>Departmental Revenue</b>		
Sales of goods and services	9,344	9,394
Interest	203	330
Other non-appropriation revenue	4,079	4,094
<b>Total Non-Appropriation departmental revenue</b>	<b>13,626</b>	<b>13,818</b>