

**NATIONAL ARCHIVES OF
AUSTRALIA**

NATIONAL ARCHIVES OF AUSTRALIA

Section 1: Agency overview and resources; variations and measures

OVERVIEW

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

Table 1.1: Agency outcomes and output groups

Outcome	Output
Outcome 1 Commonwealth institutions have access to recordkeeping products and services that enable them to account for their actions and decisions through full, authentic and reliable records	Output 1.1 Recordkeeping products and services
Outcome 2 Australians have access to a national archival collection that assists them to understand their heritage and democracy	Output 2.1 A preserved, and developing, national archival collection Output 2.2 An accessible, and interpreted, national archival collection

ADDITIONAL ESTIMATES AND VARIATIONS TO OUTCOMES

There has been no movement in the annual appropriation for 2006-07 resulting from Additional Estimates.

Variations — Measures

Table 1.2: Additional estimates and variations to outcomes – measures

	2006-07 (\$'000)	2007-08 (\$'000)	2008-09 (\$'000)	2009-10 (\$'000)
Outcome 2				
Increase in estimates (departmental)				
National Archives of Australia - a new repository ¹	-	-	-	1,137
National Archives of Australia - a new repository ²	-	-	-	-

Notes:

¹ The figures listed above represent expenditure to be funded by additional appropriation. All other expenditure incurred by this measure will be funded internally.

² There is no additional capital appropriation for this measure. All capital expenditure incurred by this measure will be funded internally.

Other variations to appropriations

Table 1.3: Additional estimates and variations to outcomes – other variations

	2006-07 (\$'000)	2007-08 (\$'000)	2008-09 (\$'000)	2009-10 (\$'000)
Outcome 1				
Variations (departmental)				
Indexation Adjustment	-	39	44	50
Outcome 2				
Variations (departmental)				
Indexation Adjustment	-	352	393	445

MEASURES

Table 1.4: Summary of measures since the 2006-07 Budget

Measure	Outcome	Outputs affected	2006-07 (\$'000)			2007-08 (\$'000)			2008-09 (\$'000)			2009-10 (\$'000)		
			Admin	Dept	Total	Admin	Dept	Total	Admin	Dept	Total	Admin	Dept	Total
			items	outputs		items	outputs		items	outputs		items	outputs	
Expense Measures														
National Archives of Australia - a new repository	2	2.1	-	-	-	-	-	-	-	-	-	-	1,137	1,137
Total Expense Measures			-	-	-	-	-	-	-	-	-	-	1,137	1,137
Capital Measures														
National Archives of Australia - a new repository	2	2.1	-	-	-	-	-	-	-	-	-	-	-	-
Total Capital Measures			-	-	-	-	-	-	-	-	-	-	-	-
TOTAL MEASURES			-	-	-	-	-	-	-	-	-	-	1,137	1,137

Notes:

The figures listed above represent expenditure to be funded by additional appropriation. All other expenditure incurred by this measure will be funded internally.

SUMMARY OF STAFFING CHANGES

Table 1.7: Average Staffing Level (ASL)

	2006-07 Budget	2006-07 Revised	Variation
Outcome 1			
Commonwealth institutions have access to recordkeeping products and services that enable them to account for their actions and decisions through full, authentic and reliable records	41	41	-
Outcome 2			
Australians have access to a national archival collection that assists them to understand their heritage and democracy	411	370	(41)
Total	452	411	(41)

ESTIMATES OF SPECIAL ACCOUNT FLOWS

Table 1.11: Estimates of special account flows

Special Account	Opening balance				Closing balance
		Receipts	Payments	Adjustments	
	2006-07	2006-07	2006-07	2006-07	2006-07
	2005-06	2005-06	2005-06	2005-06	2005-06
Outcome	\$'000	\$'000	\$'000	\$'000	\$'000
Australian Archives Projects and Sponsored Activities Account - s20 FMA Act ¹ (D)	2	232	232	-	-
		199	214	181	232
Australian Archives Projects and Sponsored Activities Special Account - s20 FMA Act ¹ (D)	2	-	294	115	179
		-	-	-	-
Total Special Accounts		232	294	347	179
		199	214	181	232

D = Departmental

A = Administered

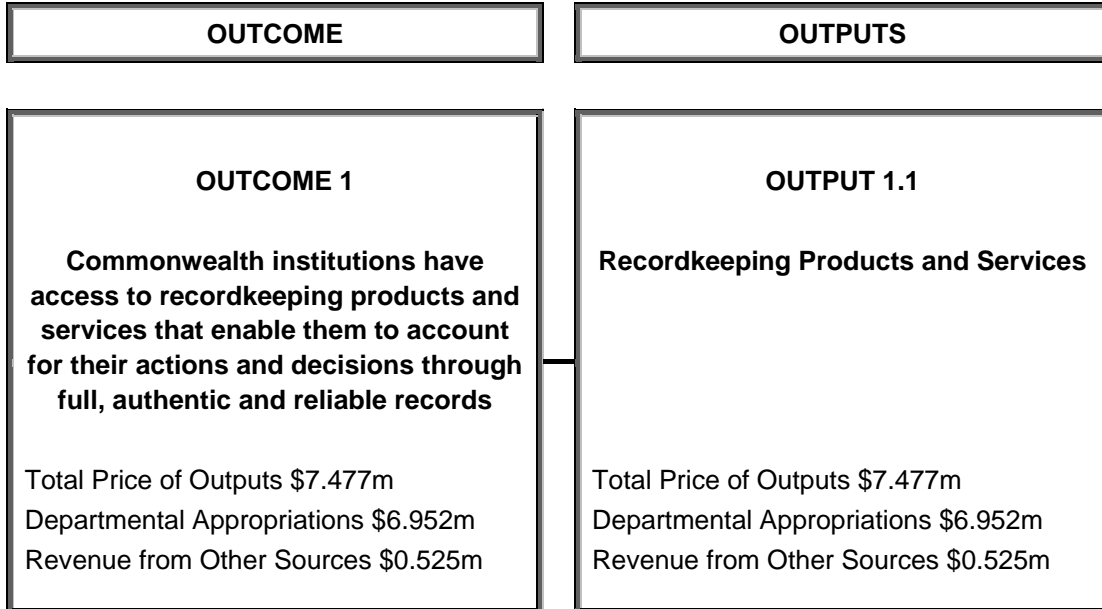
Acts Glossary

¹ FMA Act = Financial Management & Accountability Act 1997

Section 2: Agency resources for 2006-07

OUTCOMES AND OUTPUTS

Figure 2.1: Outcome and output structure for Outcome 1



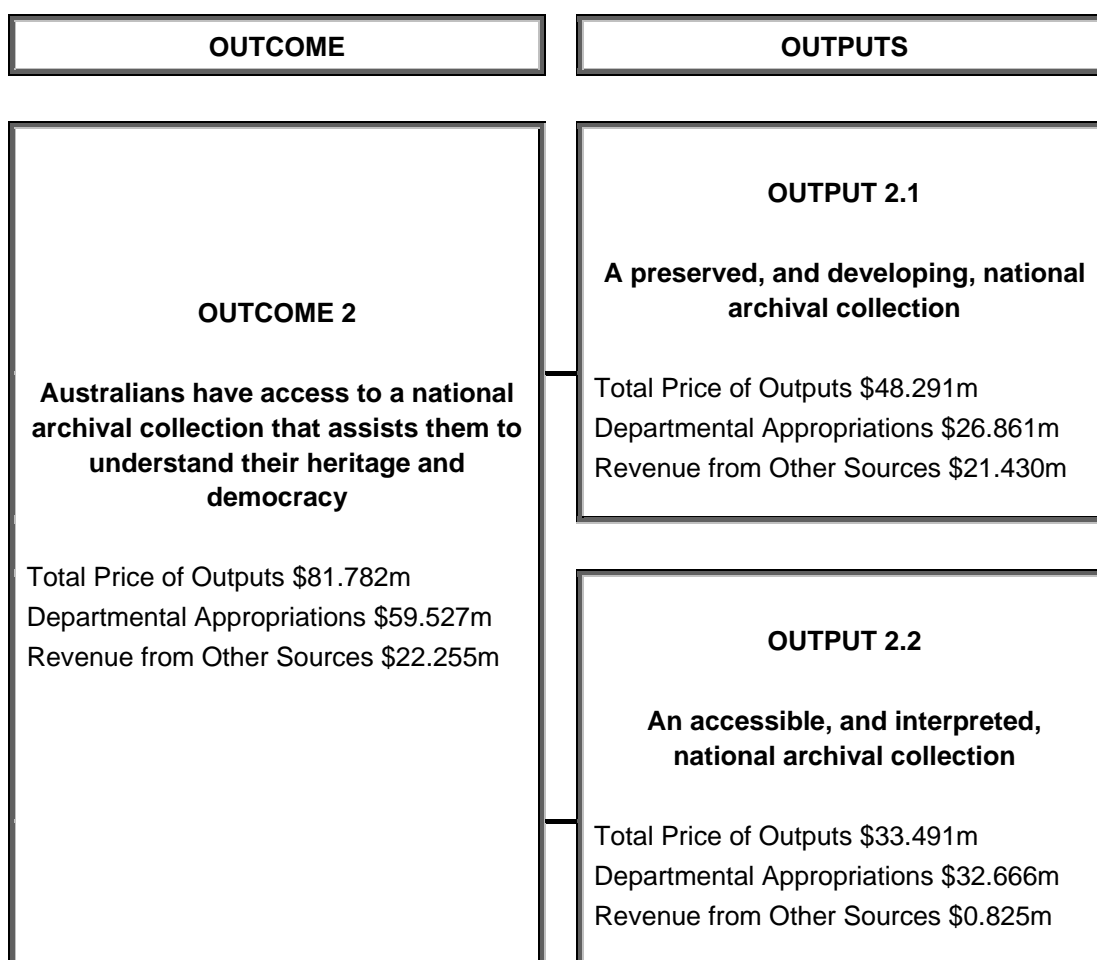
Note: Revenue from Government (Appropriations) contributes 93.0% to the Total Price of Outputs for Outcome 1.

Revised performance information – 2006-07

There have been no changes to the performance information for Outcome 1 as a result of additional estimates.

Summary of Outcome 2

Figure 2.2: Outcome and output structure for Outcome 2



Note: Revenue from Government (Appropriations) contributes 72.8% the Total Price of Outputs for Outcome 2.

Revised performance information – 2006-07

There have been no changes to the performance information for Outcome 2 as a result of additional estimates.

Section 3: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

Departmental

An analysis of the Archives' budgeted financial statements with a focus on expected changes in 2006-07 as a result of Additional Estimates compared to Budget is provided below:

Budgeted Departmental Income Statement

The Archives is budgeting for an operating surplus of \$18.683m. Total expenses are estimated to be \$70.576m, a net increase of \$1.820m from the 2006-07 budget. The net increase in expenses is a result of:

- An increase in expenditure of \$0.639m resulting from procurement activities expected to occur during 2006-07 in relation to entering into a pre-commitment lease for a new preservation and record storage facility.
- An increased asset write-down of \$1.181m to reflect the anticipated impairment of the Archives' Heritage and Cultural Assets.

Budgeted Departmental Balance Sheet

Assets - Receivables

Appropriation Receivable decreases in 2009-10 by \$26.911m from the 2006-07 Budget. This relates to expenditure incurred on suppliers and assets when commencing operations in the new preservation and record storage facility.

Assets – Infrastructure, Plant & Equipment

Infrastructure, Plant & Equipment increases in 2009-10 by \$19.965m from the 2006-07 Budget. This increase primarily relates to the fit-out of the new preservation and record storage facility.

BUDGETED FINANCIAL STATEMENTS TABLES

For an explanation of the Budgeted Financial Statements tables, please see the User Guide.

Table 3.1: Budgeted departmental income statement for the period ended 30 June

	Actual 2005-06 \$'000	Revised budget 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
INCOME					
Revenues					
Revenues from Government	67,356	66,479	66,903	67,165	68,754
Goods and services	1,355	1,350	1,404	1,415	1,558
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Rents	-	-	-	-	-
Royalties	-	-	-	-	-
Other	214	98	98	98	98
Total Revenue	68,925	67,927	68,405	68,678	70,410
Gains					
Net foreign exchange gains	-	-	-	-	-
Reversals of previous asset write-downs	-	-	-	-	-
Revenue from sales of assets	-	-	-	-	-
Other	7,730	21,332	17,678	17,292	22,010
Total Gains	7,730	21,332	17,678	17,292	22,010
Total Income	76,655	89,259	86,083	85,970	92,420
EXPENSE					
Employees	33,391	31,628	32,015	32,297	33,384
Suppliers	17,989	22,417	21,825	21,416	29,240
Grants	-	-	-	-	-
Subsidies	-	-	-	-	-
Depreciation and amortisation	15,040	15,008	15,433	15,977	16,696
Finance costs	-	-	-	-	-
Write-down of assets and impairment of assets	3,536	1,181	1,181	1,181	1,181
Net losses from sale of assets	67	-	-	-	4,949
Net foreign exchange losses	-	-	-	-	-
Other	287	342	347	356	333
Total expenses	70,310	70,576	70,801	71,227	85,783
Share of operating results of associates and joint ventures accounted for using the equity method	-	-	-	-	-
Operating result before Income Tax	6,345	18,683	15,282	14,743	6,637
Income Tax expense	-	-	-	-	-
Net operating result	6,345	18,683	15,282	14,743	6,637
Operating result from continuing operations	6,345	18,683	15,282	14,743	6,637
Operating result from discontinued operations	-	-	-	-	-
Gain (loss) on remeasuring discounted operations	-	-	-	-	-
Operating result	6,345	18,683	15,282	14,743	6,637
Minority interest in net surplus (or deficit)	-	-	-	-	-
Net surplus (or deficit) attributable to the Australian Government	6,345	18,683	15,282	14,743	6,637

Table 3.2: Budget departmental balance sheet as at 30 June

	Actual 2005-06 \$'000	Revised budget 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,861	1,786	2,271	1,811	3,086
Receivables	59,513	62,959	65,843	69,787	48,875
Investments accounted for under the equity method	-	-	-	-	-
Investments (s.39 FMA Act; s.18 CAC Act; s.19 CAC Act)	-	-	-	-	-
Other investments	-	-	-	-	-
Tax assets	-	-	-	-	-
Accrued revenues	-	-	-	-	-
Other	-	-	-	-	-
Total financial assets	61,374	64,745	68,114	71,598	51,961
Non-financial assets					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	39,097	35,563	32,460	29,340	37,670
Investment properties	-	-	-	-	-
Heritage and cultural assets	1,094,114	1,111,712	1,125,563	1,139,042	1,157,053
Inventories	239	281	324	324	324
Intangibles	13,094	14,862	16,392	17,420	18,073
Deferred tax asset	-	-	-	-	-
Biological assets	-	-	-	-	-
Assets held for sale	-	-	-	-	-
Other	565	373	337	337	337
Total non-financial assets	1,147,109	1,162,791	1,175,076	1,186,463	1,213,457
Total assets	1,208,483	1,227,536	1,243,190	1,258,061	1,265,418
LIABILITIES					
Interest bearing liabilities					
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Deposits	-	-	-	-	-
Overdraft	-	-	-	-	-
Other	-	-	-	-	-
Total interest bearing liabilities	-	-	-	-	-
Provisions					
Employees	9,240	9,409	9,639	9,715	9,799
Other	2,644	2,845	2,987	3,035	3,671
Total provisions	11,884	12,254	12,626	12,750	13,470
Payables					
Suppliers	-	-	-	-	-
Grants	-	-	-	-	-
Dividends	-	-	-	-	-
Finance costs	-	-	-	-	-
Tax liabilities	-	-	-	-	-
Deferred tax liabilities	-	-	-	-	-
Other	950	950	950	954	954
Total payables	950	950	950	954	954
Liabilities included in disposal groups held for sale	-	-	-	-	-
Total liabilities	12,834	13,204	13,576	13,704	14,424

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

	Actual 2005-06 \$'000	Revised budget 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
EQUITY					
Parent entity interest					
Contributed equity	272	272	272	272	272
Reserves	300	300	300	300	300
Statutory funds	-	-	-	-	-
Retained surpluses or accumulated deficits	1,195,077	1,213,760	1,229,042	1,243,785	1,250,422
Total parent entity interest	1,195,649	1,214,332	1,229,614	1,244,357	1,250,994
Minority interest					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Statutory funds	-	-	-	-	-
Retained surpluses or accumulated deficits	-	-	-	-	-
Total minority interest	-	-	-	-	-
Total equity	1,195,649	1,214,332	1,229,614	1,244,357	1,250,994
Current assets	62,178	65,399	68,775	72,259	52,622
Non-current assets	1,146,305	1,162,137	1,174,415	1,185,802	1,212,796
Current liabilities	7,290	7,559	7,793	7,875	8,545
Non-current liabilities	5,544	5,645	5,783	5,829	5,879

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

	Actual 2005-06 \$'000	Revised budget 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward Estimate 2009-10 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	1,999	1,297	1,350	1,415	1,558
Appropriations	56,681	63,083	64,072	63,241	89,620
Interest	-	-	-	-	-
Dividends	-	-	-	-	-
Net GST received	2,570	131	136	143	157
Other cash received	214	-	-	-	-
Total cash received	61,464	64,511	65,558	64,799	91,335
Cash used					
Employees	30,342	31,459	31,785	32,221	33,300
Suppliers	20,631	22,477	22,112	21,863	29,607
Grants	-	-	-	-	-
Financing costs	-	-	-	-	-
Net GST paid	3,034	1,998	1,980	2,020	1,969
Other cash used	181	342	347	356	333
Total cash used	54,188	56,276	56,224	56,460	65,209
Net cash from or (used by) operating activities	7,276	8,235	9,334	8,339	26,126
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	15	-	-	-	-
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	-	-	-	-	-
Total cash received	15	-	-	-	-
Cash used					
Purchase of property, plant and equipment	6,731	8,310	8,849	8,799	24,851
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)	-	-	-	-	-
Other	-	-	-	-	-
Total cash used	6,731	8,310	8,849	8,799	24,851
Net cash from or (used by) investing activities	(6,716)	(8,310)	(8,849)	(8,799)	(24,851)

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

	Actual 2005-06 \$'000	Revised budget 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	-	-	-	-	-
Proceeds from issuing financial instruments	-	-	-	-	-
Proceeds from loans	-	-	-	-	-
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Repayments of debt	-	-	-	-	-
Dividends paid	-	-	-	-	-
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from/(used by) financing activities	-	-	-	-	-
Net increase or (decrease) in cash held	560	(75)	485	(460)	1,275
Cash at the beginning of the reporting period	1,301	1,861	1,786	2,271	1,811
Effect of exchange rate movements on cash at the beginning of reporting period	-	-	-	-	-
Cash at the end of the reporting period	1,861	1,786	2,271	1,811	3,086

**Table 3.4: Departmental statement of changes in equity – summary of movement
(Budget year 2006-07)**

	Accumulated results	Asset revaluation reserve	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balances as at 1 July 2006					
Balance carried forward from previous period	1,195,077	300	-	272	1,195,649
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balances	1,195,077	300	-	272	1,195,649
Income and expenses					
Income and expenses recognised directly in equity:	-	-	-	-	-
Gain/loss on revaluation of property	-	-	-	-	-
Sub-total income and expenses recognised directly in equity	-	-	-	-	-
Net operating result	18,683	-	-	-	18,683
Total income and expenses	18,683	-	-	-	18,683
Sub-total income and expenses attributable to Australian Government					
attributable to minority interest	-	-	-	-	-
Transactions with owners					
Distribution to owners					
Returns on capital					
Dividends	-	-	-	-	-
Returns of capital					
Restructuring	-	-	-	-	-
Other:	-	-	-	-	-
Contribution by owners					
Appropriation (equity injection)	-	-	-	-	-
Other:					
Restructuring	-	-	-	-	-
Sub-total transactions with owners	-	-	-	-	-
Transfers between equity components	-	-	-	-	-
Closing balance less minority interest	1,213,760	300	-	272	1,214,332
Estimated closing balance as at 30 June 2007	1,213,760	300	-	272	1,214,332

Table 3.5: Departmental capital budget statement

	Actual 2005-06 \$'000	Revised budget 2006-07 \$'000	Forward estimate 2007-08 \$'000	Forward estimate 2008-09 \$'000	Forward estimate 2009-10 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections	-	-	-	-	-
Total loans	-	-	-	-	-
Total capital appropriations	-	-	-	-	-
Represented by:					
Purchase of non-financial assets	-	-	-	-	-
Other	-	-	-	-	-
Total represented by	-	-	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation	-	-	-	-	-
Funded internally by	6,731	8,310	8,849	8,799	24,851
Departmental resources					
Total	6,731	8,310	8,849	8,799	24,851

Table 3.6: Departmental property, plant, equipment and intangibles — summary of movement (Budget year 2006-07)

	Land	Investment property	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	\$'000
As at 1 July 2006									
Gross book value	-	-	-	-	64,780	1,103,672	12,829	5,505	1,186,786
Accumulated depreciation	-	-	-	-	25,683	9,558	4,710	530	40,481
Opening net book value	-	-	-	-	39,097	1,094,114	8,119	4,975	1,146,305
Additions:									
by purchase	-	-	-	-	4,500	23,711	1,360	2,450	32,021
by finance lease	-	-	-	-	-	-	-	-	-
internally developed	-	-	-	-	-	-	-	-	-
from acquisitions of entities or operations (including restructuring)	-	-	-	-	-	-	-	-	-
Revaluations and impairment through equity	-	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	-	-	-	8,034	4,932	1,352	690	15,008
Impairments recognised in operating result	-	-	-	-	-	(1,181)	-	-	(1,181)
Other movements	-	-	-	-	-	-	-	-	-
Disposals:									
from disposal of entities or operations (including restructuring)	-	-	-	-	-	-	-	-	-
other disposals	-	-	-	-	-	-	-	-	-
As at 30 June 2007									
Gross book value	-	-	-	-	69,280	1,126,202	14,189	7,955	1,217,626
Accumulated depreciation	-	-	-	-	33,717	14,490	6,062	1,220	55,489
Estimated closing net book value	-	-	-	-	35,563	1,111,712	8,127	6,735	1,162,137

NOTES TO THE FINANCIAL STATEMENTS**Departmental**

The agencies financial statements have been prepared in accordance with the Australian Equivalents to International Financial Reporting Standards.

