

**NATIONAL LIBRARY OF  
AUSTRALIA**



## **NATIONAL LIBRARY OF AUSTRALIA**

### **Section 1: Overview, appropriations and budget measures summary**

#### **OVERVIEW**

The National Library of Australia (NLA) is a statutory authority established under the National Library Act 1960. The functions of the National Library are defined in the Act:

- To maintain and develop a national collection of library material, including a comprehensive collection of library material relating to Australia and the Australian people;
- To make library material in the national collection available;
- To make available such other services in relation to library matters and library material as determined by the National Library Council; and
- To cooperate in library matters with authorities or persons, whether in Australia or elsewhere, concerned with library matters.

#### **APPROPRIATIONS AND RESOURCING**

The total appropriation for the NLA in the 2004-05 Budget is \$54.591m including an equity injection of \$3.928m. Table 1.1, on the following page, shows the total appropriations, identifying price of output appropriation and departmental equity injections for the NLA.





## REVENUE FROM INDEPENDENT SOURCES

Revenue from Independent Sources declines by \$1.579m or 13.5%. This is largely the result of the first time recognition of Library trust accounts (\$1.535m) within the Library's primary financial statements in 2003-04, as required by the Finance Ministers Orders - refer Other non-appropriation revenue.

**Table 1.3: Revenue from independent sources**

	Estimated revenue 2003-04 \$'000	Estimated revenue 2004-05 \$'000
<b>Departmental revenues</b>		
Sales of goods and services	7,199	7,268
Interest	359	420
Other non-appropriation revenue	4,126	2,417
<b>Total estimated revenue</b>	<b>11,684</b>	<b>10,105</b>

## ADMINISTERED CAPITAL AND DEPARTMENTAL EQUITY INJECTIONS AND LOANS

The NLA will receive an equity injection of \$3.928m as indicated in Table 1.1 and accounted for in the Capital and Appropriation Bill 2, 2004-05. Of this amount \$2.898m is for the provision of additional storage and \$1.030m for the purchase of Library collections. The equity injection will be supplemented by \$11.474m from internal Library resources and will be used to purchase Library collections, equipment and undertake building works.

## Section 2: Outcomes and outputs information

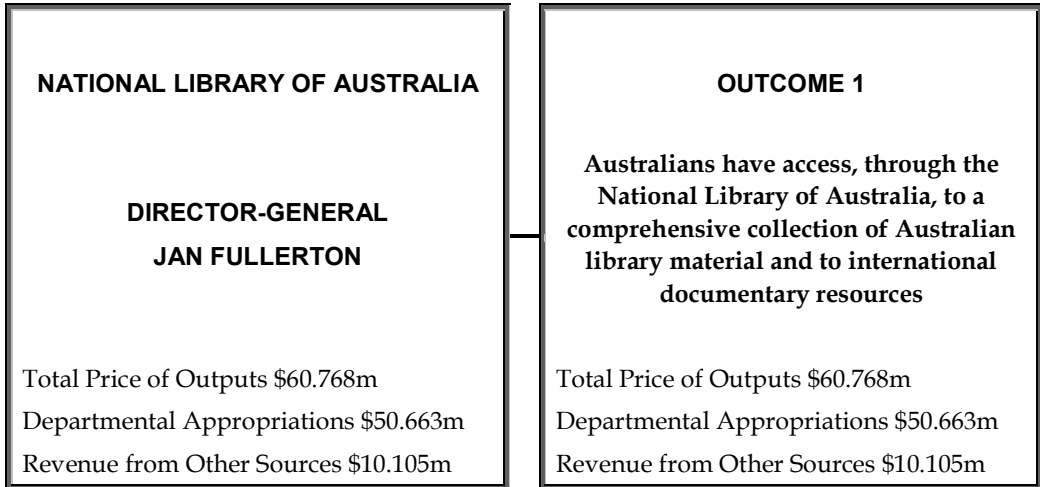
### **OUTCOMES AND OUTPUT GROUPS**

The NLA works to achieving the outcomes specified by Government. The following section provides an agency overview, and then each outcome is discussed in turn. The map on the following page shows the relationship between the outcomes.

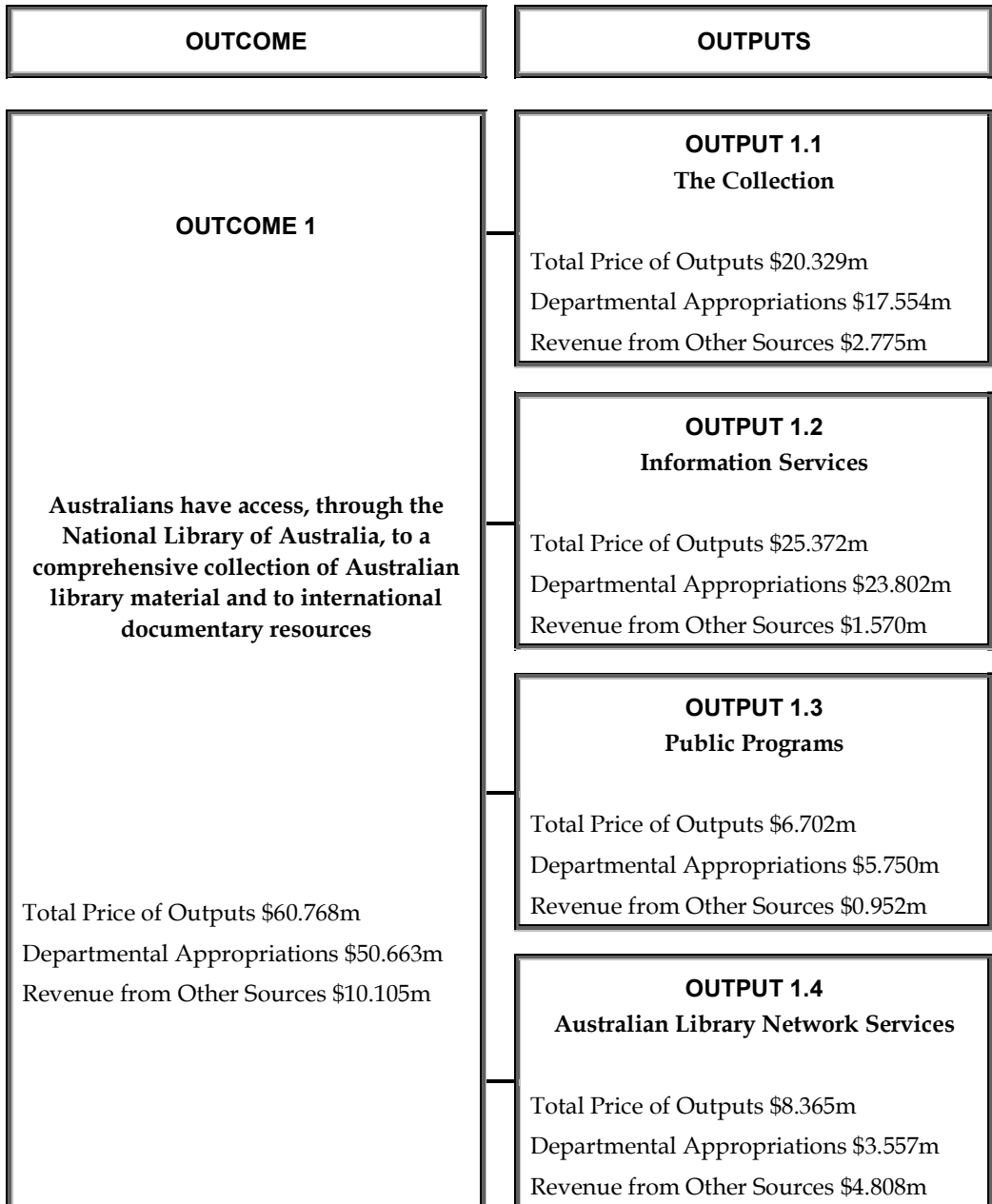
#### **Output cost attribution**

The full cost of the price of individual outputs is determined through the identification of both direct and an appropriate amount for common costs (i.e. support costs). Common costs such as building services, personnel, accounting and information technology support are attributed on the basis of relevant cost drivers. These cost drivers provide an appropriate basis for attributing common costs, for example costs associated with providing building services are attributed on the basis of the floor space occupied and financial transaction processing costs are allocated on the basis of the number of transactions processed for an individual output.

**Map 1: Outcome structure**



**Map 2.1: Outcome 1 – contributing outputs**



Note: Revenue from Government (Appropriations) contributes 83.4% to the Total Price of Outputs for Outcome 1.

## **CHANGES TO OUTCOMES AND OUTPUTS**

There have been no changes to the NLA's outcome / output structure for the 2004-05 financial year.

## **OUTCOME 1 — DESCRIPTION**

Australians have access, through the NLA, to a comprehensive collection of Australian Library material and to international documentary resources.

Safeguarding the national collection of documentary materials, and ensuring access to global information resources are major aims of Government. The main focus of the NLA is:

- To collect, organise and maintain, for current and future use, a comprehensive collection of Australian library material and a selection of non-Australian library material supporting the study of Australia and its place in the world;
- To provide access to and information services from its collection and other documentary resources, including through public programs; and
- To provide services that support resource sharing among Australian libraries.

## Measures affecting Outcome 1<sup>1</sup>

### National Library of Australia - provision of additional storage

Capital (\$m)	2004-05	2005-06	2006-07	2007-08
National Library of Australia	2.9	6.5	-	-
<i>Related expense (\$m)</i>				
<i>National Library of Australia</i>	0.1	0.8	-0.1	-0.1

The Government will provide funding of \$9.9 million over four years (including \$0.6 million expense funding) for the construction and operation of a purpose-built storage facility to house the National Library of Australia's growing collection and to support the storage requirements of other collection agencies, including the National Archives of Australia. Non-renewal of an existing warehouse lease will lead to savings of \$0.1 million per annum from 2006-07 onward.

<sup>1</sup> This relates to measures disclosed in the 2004-05 Budget context (that is, measures agreed since the *Mid-Year Economic and Fiscal Outlook (MYEFO)*).

## OUTCOME 1 — RESOURCING

Table 2.1.1 shows how the 2004-05 Budget appropriations translate to total resourcing for Outcome 1, including administered expenses, revenue from government (appropriation), revenue from other sources, and the total price of outputs. Cell references **C1** and **E1** show the links back to Table 1.1 (the Appropriations and Other Revenue Table for the NLA).

**Table 2.1.1: Total resources for Outcome 1 (\$'000)**

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000
<b>Departmental appropriations</b>		
Output 1.1 - The Collection	18,002	17,554
Output 1.2 - Information Services	23,536	23,802
Output 1.3 - Public Programs	5,449	5,750
Output 1.4 - Australian Library Network Services	2,935	3,557
<b>Total revenue from government (appropriations)</b>	<b>49,922</b>	<b>50,663</b> (C1)
<b>Contributing to price of departmental outputs</b>	<b>81.0%</b>	<b>83.4%</b>
<b>Revenue from other sources</b>		
Output 1.1 - The Collection	3,152	2,775
Output 1.2 - Information Services	1,654	1,570
Output 1.3 - Public Programs	2,130	952
Output 1.4 - Australian Library Network Services	4,748	4,808
<b>Total revenue from other sources</b>	<b>11,684</b>	<b>10,105</b>
<b>Total estimated resourcing for Outcome 1</b> (Total price of outputs and administered appropriations)	<b>61,606</b>	<b>60,768</b> (E1)
	2003-04	2004-05
<b>Average staffing level (number)</b>	443	441

## **OUTCOME 1 — CONTRIBUTION OF OUTPUTS**

The NLA's outputs reflect the functions of the Library as defined in the National Library Act 1960, including the maintenance and development of the national collection; the provision of information services and public program activities, such as exhibitions; and the provision of the Kinetica system to support and facilitate resource sharing within the Library community.

### **Output 1.1. - The Collection**

A comprehensive collection of Australian Library material, and a selection of non-Australian publications supporting the study of Australia and its place in the world, are collected, organised, preserved and stored by the Library for current and future access.

### **Output 1.2. - Information Services**

Information services, providing access to the Library's collections and other documentary resources are delivered nationally and internationally.

### **Output 1.3 Public Programs**

Public Programs promoting the Library and interpreting and making its collection and other documentary resources more widely accessible, are delivered nationally and internationally to targeted audiences and the general public.

### **Output 1.4 - Australian Library Network Services**

Collaborative projects and services, leading to improved national access to documentary resources, are delivered to the Australian library community.

## PERFORMANCE INFORMATION FOR OUTCOME 1

**Table 2.2.1: Performance information for Outcome 1**

<b>Effectiveness - Overall achievement of the Outcome</b>	
Appropriate and effective collecting	Collect all current Australian publications that fall within the Library's Collection Development Policy - Target 85%.
Effective access to the collection	Increased access to the collection through the National Bibliographic Database - Target: catalogue records added for 100% of new items and 100% of targeted older material.
Requests for collection items are met	Quality: 90% met.
Community interest in and awareness of the Library	Percentage of the Australian population that is aware of the Library - Target 60%.
Usage of resource sharing services	Key research libraries use the Kinetica Service - Target 100%. Percentage of stakeholders rate Resource Sharing services as successful in achieving improved access to information resources - Target 90%. Retention of Kinetica Customer libraries - Target 95%.
<b>Performance Information for Departmental Output 1.1</b>	
The Collection	<p><b>Quality</b> 95% of collection checked in, catalogued or indexed within set standards and specified timeframes and 85% maintained within set standards.</p> <p><b>Quantity</b> 5,720,000 collection items stored and maintained; and 381,000 collection items acquired and / or processed or digitised.</p> <p><b>Price</b> \$0.43 per collection item maintained; and \$46.89 per collection item acquired and / or processed or digitised.</p>
<b>Performance Information for Departmental Output 1.2</b>	
Information Services	<p><b>Quality</b> 95% of users satisfied with the information services and 100% of service charter standards met.</p> <p><b>Quantity</b> 5,207,000 information services transactions.</p> <p><b>Price</b> \$4.87 per information service transaction.</p>

Table 2.2.1: Performance information for Outcome 1 (continued) & Evaluations

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**Table 2.2.1: Performance information for Outcome 1 (continued)**

**Performance Information for Departmental Output 1.3**

Public Programs	<p><b>Quality</b> 95% of visitors and / or participants in Public Programs activities are satisfied.</p> <p><b>Quantity</b> 1,146,000 visitors and participants in Public Programs activities.</p> <p><b>Price</b> \$5.85 per visitor or participant in Public Programs.</p>
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**Performance Information for Departmental Output 1.4**

Australian Library Network Services	<p><b>Quality</b> 98% of resource sharing services delivered within set standards and specified timeframes.</p> <p><b>Quantity</b> 7,928,000 searches on resource sharing databases.</p> <p><b>Price</b> \$1.06 per search on resource sharing databases.</p>
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## EVALUATIONS

Internal audit reviews and evaluations are conducted on a continuing basis within the NLA. The Library's Audit Committee, a sub committee of the Library Council, oversees internal audit reviews and evaluations. Surveys assessing user and stakeholder satisfaction, and performance against Service Charter standards are conducted on a periodic basis.

## Section 3: Budgeted financial statements

### ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

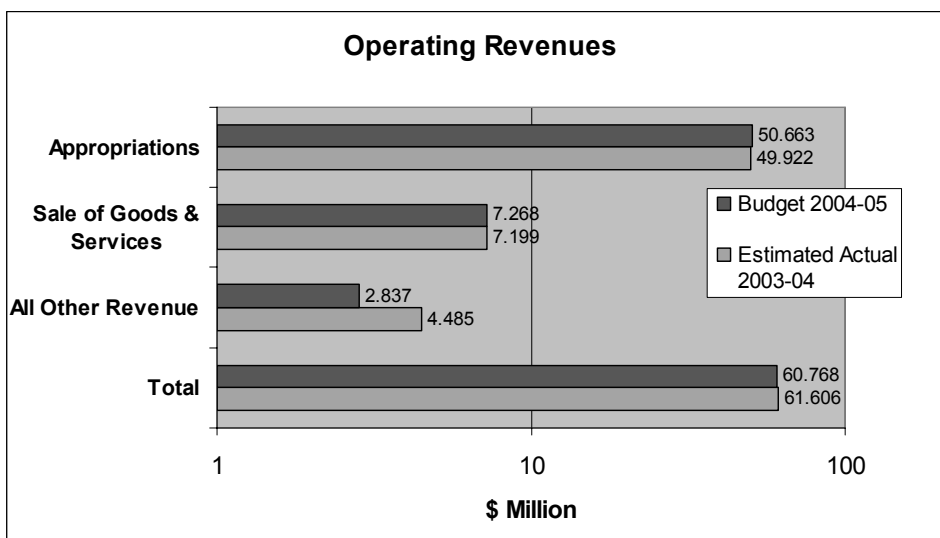
#### Departmental

##### Budgeted Operating Outcome

Budgeted operating revenues for 2004-05, including revenue from Government are \$60.768m and budgeted operating expenses are \$59.485m resulting in a net budgeted operating surplus of \$0.806m. This compares to an estimated actual operating surplus of \$2.723m for 2003-04.

##### Operating Revenue

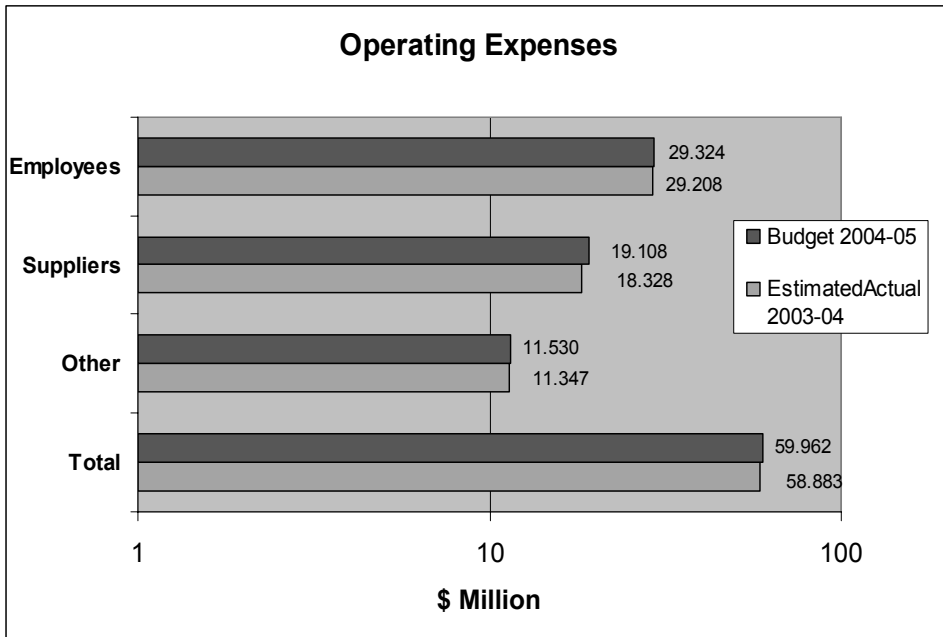
Total budgeted operating revenue for 2004-05 of \$60.768m is \$0.838m or 1.36% below the estimated actual for 2003-04. A comparison of revenue across items against budget and last financial year is set out in the following graph. Please note the use of a logarithmic scaling in this graph.



Overall there are only minor variations to revenue. However, other revenue declines by \$1.709m or 41.42%. This is largely the result of the first time recognition of Library trust accounts (\$1.535m) within the Library's primary financial statements in 2003-04, as required by the Finance Minister's Orders. Appropriations will increase by \$0.741m or 1.48%. The increase is the net effect of additional funding for the provision of additional storage (\$0.072m); and the net variance of the efficiency dividend, parameter and other adjustments (\$0.669m).

### Operating Expenses

Total budgeted operating expenses for 2004-05 of \$59.962m is \$1.079m or 1.83% above the estimated actual for 2003-04 financial year. A comparison of expenditure across items and against budget and last financial year is set out in the following graph. Please note the use of a logarithmic scaling in this graph.



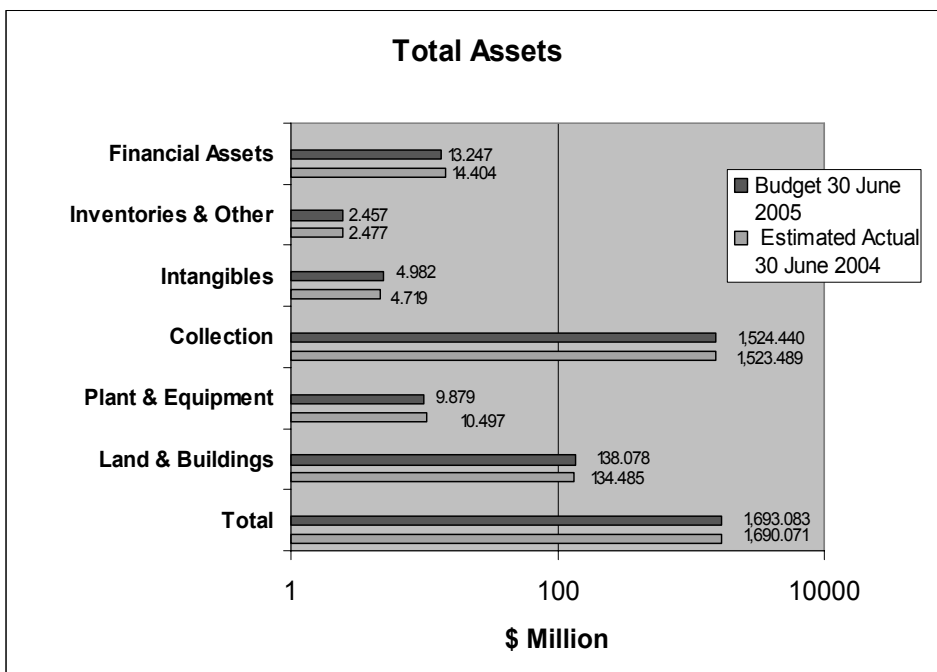
There are only minor variations to operating expenses with an increase in employee expenses of \$0.116m or 0.4%, supplier expenses of \$0.780m or 4.26% and other expenses of \$0.183m or 1.61%.

### Equity

The Library's total equity is planned to increase by \$4.734m to \$1,681.055m or 0.28% in 2004-05. The increase is a result of an equity injection (\$3.928m) and the net operating result for the 2004-05 year of \$0.806m. The equity injection has increased in 2004-05 from \$1.030m to \$3.928m to provide funding for the provision of additional storage for the Library.

### Total Assets

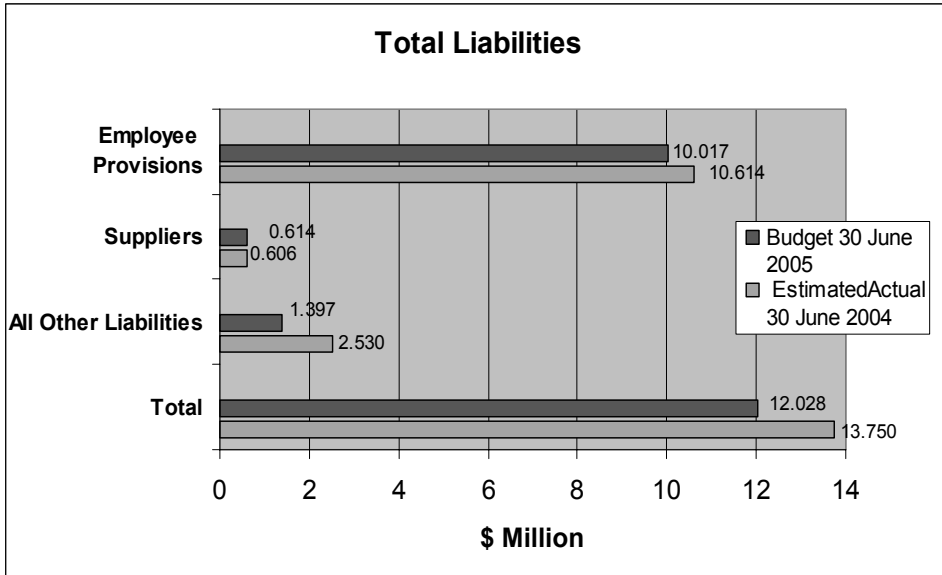
The Library's total assets will increase by \$3.012m or 0.18% to \$1,693.083m in 2004-05 as displayed on the following graph. Please note the use of a logarithmic scaling in this graph.



The increase in total assets largely reflects the purchase of assets using the equity injection (\$3.928m). The budget estimates do not, however reflect a planned revaluation of the Collection, which is scheduled to be finalised in late 2003-04.

**Total Liabilities**

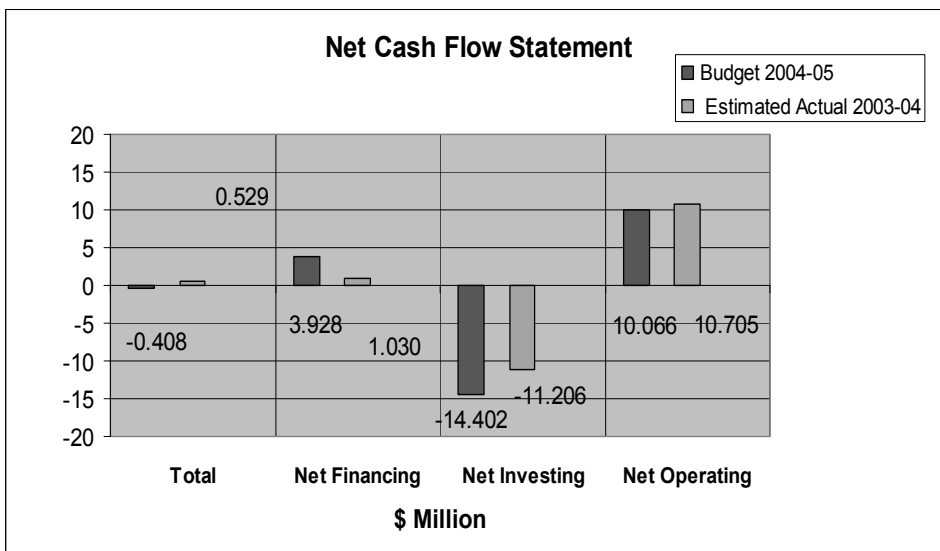
The Library’s total Liabilities are planned to reduce by \$1.722m or 12.52%, when compared to the 2003-04 financial year, to \$12.028m as set out in the following graph.



The reduction in the value of employee provisions in 2004-05 primarily relates to the value of accrued salaries and wages declining by \$0.924m due to when the Public Service payday occurs (i.e. the number of unpaid working days at the end of the financial year). Supplier payables and other liabilities are estimated to decline by \$1.125m as a result of the timing of expenditure (i.e. its anticipated that there will be less unpaid accounts payable invoices on-hand and accrued expenses as at 30 June 2005).

### Cash Flow Statement

A comparison of cash flow items against current and previous financial year is set out in the following graph.



There is only a minor variation in net cash from operating activities (-\$0.639m or 5.97%). The net variation (+\$3.196m or 28.52%) in the net investing activities reflects that two significant projects (e.g. the Kinetica Replacement System and the provision of additional storage) will be undertaken during the 2004-05 financial year. The variation (\$2.898m or 281.36%) in cash received from financing activities reflects an increase in the Library's equity injection to fund the provision of additional storage.

## **BUDGETED FINANCIAL STATEMENTS**

### **Departmental financial statements**

#### **Budgeted Departmental Statement of Financial Performance (Operating Statement)**

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

#### **Budgeted Departmental Statement of Financial Position (Balance Sheet)**

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

#### **Budgeted Departmental Statement of Cash Flows**

Budgeted cash flows, as reflected in the statement of cash flows, provides 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 Statements**

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.

#### **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  
for the period ended 30 June**

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
<b>Revenues from ordinary activities</b>					
Revenue from Government	49,922	50,663	51,451	51,683	51,988
Goods and Services	7,199	7,268	7,280	7,280	7,280
Interest	359	420	546	606	700
Dividends	-	-	-	-	-
Revenue from sales of assets	-	-	-	-	-
Net foreign exchange gains	-	-	-	-	-
Other	4,126	2,417	2,417	2,417	2,417
<b>Revenues from ordinary activities</b>	<b>61,606</b>	<b>60,768</b>	<b>61,694</b>	<b>61,986</b>	<b>62,385</b>
<b>Expenses from ordinary activities (excluding borrowing costs expense)</b>					
Employees	29,208	29,324	29,654	29,892	30,192
Suppliers	18,328	19,108	19,522	18,818	19,000
Grants	293	250	250	250	250
Subsidies	-	-	-	-	-
Depreciation and amortisation	10,981	11,213	11,378	11,671	11,755
Write-down of assets	23	20	20	20	20
Value of assets sold	-	-	-	-	-
Net foreign exchange losses	-	-	-	-	-
Other	50	47	47	47	47
<b>Expenses from ordinary activities (excluding borrowing costs expense)</b>	<b>58,883</b>	<b>59,962</b>	<b>60,871</b>	<b>60,698</b>	<b>61,264</b>
Borrowing cost expense	-	-	-	-	-
Share of net profits/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>2,723</b>	<b>806</b>	<b>823</b>	<b>1,288</b>	<b>1,121</b>
Gain or loss on extraordinary items	-	-	-	-	-
Correction of fundamental error	-	-	-	-	-
<b>Net surplus or deficit attributable to Commonwealth</b>	<b>2,723</b>	<b>806</b>	<b>823</b>	<b>1,288</b>	<b>1,121</b>

Table 3.2: Departmental statement of financial position

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

	Estimated actual 2003-04 \$'000	Budget estimate 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	12,306	11,898	13,128	15,158	17,076
Receivables	909	864	806	785	764
Investments accounted for under the equity method	-	-	-	-	-
Other investments	-	-	-	-	-
Accrued revenues	1,189	485	450	450	450
Other	-	-	-	-	-
<b>Total financial assets</b>	<b>14,404</b>	<b>13,247</b>	<b>14,384</b>	<b>16,393</b>	<b>18,290</b>
<b>Non-financial assets</b>					
Land and buildings	134,485	138,078	144,459	144,164	143,869
Infrastructure, plant and equipment	10,497	9,879	9,879	9,879	9,879
Heritage and cultural assets	1,523,489	1,524,440	1,525,440	1,526,440	1,527,440
Inventories	961	941	921	901	881
Intangibles	4,719	4,982	4,982	4,982	4,982
Other	1,516	1,516	1,516	1,516	1,516
<b>Total non-financial assets</b>	<b>1,675,667</b>	<b>1,679,836</b>	<b>1,687,197</b>	<b>1,687,882</b>	<b>1,688,567</b>
<b>Total assets</b>	<b>1,690,071</b>	<b>1,693,083</b>	<b>1,701,581</b>	<b>1,704,275</b>	<b>1,706,857</b>
<b>LIABILITIES</b>					
<b>Interest bearing liabilities</b>					
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Deposits	-	-	-	-	-
Overdrafts	-	-	-	-	-
Other	-	-	-	-	-
<b>Total interest bearing liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions</b>					
Employees	10,614	10,017	10,438	10,798	11,226
Capital Use Charge	-	-	-	-	-
Other	-	-	-	-	-
<b>Total provisions</b>	<b>10,614</b>	<b>10,017</b>	<b>10,438</b>	<b>10,798</b>	<b>11,226</b>
<b>Payables</b>					
Suppliers	606	614	528	532	524
Grants	-	-	-	-	-
Dividends	-	-	-	-	-
Borrowing costs	-	-	-	-	-
Other	2,530	1,397	1,252	1,264	1,275
<b>Total payables</b>	<b>3,136</b>	<b>2,011</b>	<b>1,780</b>	<b>1,796</b>	<b>1,799</b>
<b>Total liabilities</b>	<b>13,750</b>	<b>12,028</b>	<b>12,218</b>	<b>12,594</b>	<b>13,025</b>

**Table 3.2: Budget departmental statement of financial position  
as at 30 June (continued)**

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
<b>EQUITY</b>					
<b>Parent equity interest</b>					
Contributed equity	5,150	9,078	16,563	17,593	18,623
Reserves	253,356	253,356	253,356	253,356	253,356
Statutory funds	-	-	-	-	-
Retained surpluses or accumulated deficits	1,417,815	1,418,621	1,419,444	1,420,732	1,421,853
<b>Total parent equity interest</b>	<b>1,676,321</b>	<b>1,681,055</b>	<b>1,689,363</b>	<b>1,691,681</b>	<b>1,693,832</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>1,676,321</b>	<b>1,681,055</b>	<b>1,689,363</b>	<b>1,691,681</b>	<b>1,693,832</b>
Current liabilities	6,737	6,087	6,075	6,249	6,478
Non-current liabilities	7,013	5,941	6,143	6,345	6,547
Current assets	16,881	15,704	16,821	18,810	20,687
Non-current assets	1,673,190	1,677,379	1,684,760	1,685,465	1,686,170

Table 3.3: Departmental statement of cash flows

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

	Estimated actual 2003-04 \$'000	Budget estimate 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>					
Appropriations	50,234	50,663	51,451	51,683	51,988
Goods and services	8,094	8,850	8,319	8,268	8,268
Interest	359	420	546	606	700
Dividends	-	-	-	-	-
Other	1,943	965	867	858	871
Extraordinary Items	-	-	-	-	-
<b>Total cash received</b>	<b>60,630</b>	<b>60,898</b>	<b>61,183</b>	<b>61,415</b>	<b>61,827</b>
<b>Cash used</b>					
Employees	28,943	29,921	29,233	29,532	29,764
Suppliers	20,662	20,614	20,149	19,210	19,418
Grants and subsidies	320	250	250	250	250
Borrowing costs	-	-	-	-	-
Other	-	47	47	47	47
Extraordinary items	-	-	-	-	-
<b>Total cash used</b>	<b>49,925</b>	<b>50,832</b>	<b>49,679</b>	<b>49,039</b>	<b>49,479</b>
<b>Net cash from/(used by) operating activities</b>	<b>10,705</b>	<b>10,066</b>	<b>11,504</b>	<b>12,376</b>	<b>12,348</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Proceeds from sales of property, plant and equipment	-	-	-	-	-
Proceeds from sales of financial instruments	-	-	-	-	-
Bills of exchange and promissory notes	-	-	-	-	-
Repayments of loans made	-	-	-	-	-
Other	1,373	-	-	-	-
Extraordinary items	-	-	-	-	-
<b>Total cash received</b>	<b>1,373</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment	12,579	14,402	17,759	11,376	11,460
Purchase of financial instruments	-	-	-	-	-
Bills of exchange and promissory notes	-	-	-	-	-
Repayments of loans made	-	-	-	-	-
Other	-	-	-	-	-
Extraordinary items	-	-	-	-	-
<b>Total cash used</b>	<b>12,579</b>	<b>14,402</b>	<b>17,759</b>	<b>11,376</b>	<b>11,460</b>
<b>Net cash from/(used by) investing activities</b>	<b>(11,206)</b>	<b>(14,402)</b>	<b>(17,759)</b>	<b>(11,376)</b>	<b>(11,460)</b>

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

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
<b>FINANCIAL ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations - contributed equity	1,030	3,928	7,485	1,030	1,030
Proceeds from issuing financial instruments	-	-	-	-	-
Proceeds from loans	-	-	-	-	-
Other	-	-	-	-	-
Extraordinary items	-	-	-	-	-
<b>Total cash received</b>	<b>1,030</b>	<b>3,928</b>	<b>7,485</b>	<b>1,030</b>	<b>1,030</b>
<b>Cash used</b>					
Repayments of debt	-	-	-	-	-
Capital use charge paid	-	-	-	-	-
Dividends paid	-	-	-	-	-
Other	-	-	-	-	-
Extraordinary items	-	-	-	-	-
<b>Total cash used</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net cash from/(used by) financing activities</b>	<b>1,030</b>	<b>3,928</b>	<b>7,485</b>	<b>1,030</b>	<b>1,030</b>
<b>Net increase in cash held</b>	<b>529</b>	<b>(408)</b>	<b>1,230</b>	<b>2,030</b>	<b>1,918</b>
Cash at the beginning of the reporting period	11,777	12,306	11,898	13,128	15,158
Effect of exchange rate movements on cash at the beginning of the reporting period	-	-	-	-	-
<b>Cash at the end of the reporting period</b>	<b>12,306</b>	<b>11,898</b>	<b>13,128</b>	<b>15,158</b>	<b>17,076</b>

Table 3.4: Departmental capital budget statement

**Table 3.4: Departmental capital budget statement**

	Estimated actual 2003-04 \$'000	Budget estimate 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
<b>CAPITAL APPROPRIATIONS</b>					
Total equity injections	1,030	3,928	7,485	1,030	1,030
Total loans	-	-	-	-	-
Previous years' output appropriation	312	-	-	-	-
<b>Total</b>	<b>1,342</b>	<b>3,928</b>	<b>7,485</b>	<b>1,030</b>	<b>1,030</b>
<b>Represented by</b>					
Purchase of non-financial assets	1,030	3,928	7,485	1,030	1,030
Other	312	-	-	-	-
<b>Total</b>	<b>1,342</b>	<b>3,928</b>	<b>7,485</b>	<b>1,030</b>	<b>1,030</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations	1,030	3,928	7,485	1,030	1,030
Funded internally by departmental resources	12,757	11,474	11,274	11,346	11,430
<b>Total</b>	<b>13,787</b>	<b>15,402</b>	<b>18,759</b>	<b>12,376</b>	<b>12,460</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
Carrying amount at the start of year	6,750	127,735	-	10,497	1,523,489	4,719	-	<b>1,673,190</b>
Additions	1,020	5,238	-	1,580	6,089	1,475	-	<b>15,402</b>
Disposals	-	-	-	-	-	-	-	-
Revaluation increments	-	-	-	-	-	-	-	-
Recoverable amount write-downs	-	-	-	-	-	-	-	-
Net transfers free of charge	-	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	(2,665)	-	(2,198)	(5,138)	(1,212)	-	<b>(11,213)</b>
Write-off of assets	-	-	-	-	-	-	-	-
Carrying amount at the end of year	<b>7,770</b>	<b>130,308</b>	<b>-</b>	<b>9,879</b>	<b>1,524,440</b>	<b>4,982</b>	<b>-</b>	<b>1,677,379</b>
<b>Total additions</b>								
Self funded	-	3,360	-	1,580	5,059	1,475	-	<b>11,474</b>
Appropriations	1,020	1,878	-	-	1,030	-	-	<b>3,928</b>
<b>Total</b>	<b>1,020</b>	<b>5,238</b>	<b>-</b>	<b>1,580</b>	<b>6,089</b>	<b>1,475</b>	<b>-</b>	<b>15,402</b>

## **NOTES TO THE FINANCIAL STATEMENTS**

### **Departmental Financial Statements and Notes**

Under the Commonwealth's accrual budgeting framework, and consistent with Australian Accounting Standards, transactions that agencies control (departmental transactions) are separately budgeted for and reported on from transactions agencies do not have control over (Administered transactions). This ensures that agencies are only held fully accountable for the transactions over which they have control.

Departmental assets, liabilities, revenues and expenses in relation to an agency or authority are those which are controlled by the agency. Departmental expenses include employee and supplier expenses and other administrative costs, which are incurred by the agency in providing its goods and services.

Administered items are revenues, expenses, assets and liabilities, which are managed by an agency or authority on behalf of the Government according to set Government directions. Administered expenses include subsidies, grants and personal benefit payments and Administered revenues include taxes, fees, fines and excises.

### **Appropriations in the Accrual Budgeting Framework**

Under the Commonwealth's accrual budgeting framework, separate annual appropriations are provided for:

- Departmental price of outputs appropriations: representing the Government's purchase of outputs from agencies,
- Departmental capital appropriations: for investments by the Government for either additional equity or loans in agencies,
- Administered expense appropriations: for the estimated Administered expenses relating to an existing outcome, a new outcome or a Specific Purpose Payment to the states; and
- Administered capital appropriations: for increases in Administered equity through funding non expense Administered payments.

Special appropriations continue under the accrual appropriation framework, and fund the majority of payments from the Consolidated Revenue Fund.

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**Funding for Acquisitions**

The following table indicates the resourcing for the acquisition of collection material. It has been estimated that collection material to the value of \$1.85m will be received at no cost to the Library primarily through legal deposit arrangements.

<b>Type</b>	<b>Amount</b>	<b>Source of Funding</b>
Subscriptions (e.g. journals, magazines and newspapers)	2.362m	Appropriations
Subscriptions (e.g. journals, magazines and newspapers)	1.000m	Legal deposit / gratis
Book collections, manuscripts and pictorial materials.	1.000m	Legal deposit and Cultural Gifts Program
Special collections (e.g. manuscripts, film & video, pictorial, oral history, map and music collections)	1.030m	Appropriations – Equity Injections
Book collections and Special Collections	4.059m	Appropriations
<b>Total Funding</b>	<b>9.451m</b>	

## Section 4: Purchaser/Provider and Cost Recovery arrangements

### **PURCHASER/PROVIDER ARRANGEMENTS**

The NLA have no purchaser/provider arrangements.

### **COST RECOVERY ARRANGEMENTS**

#### **Summary of Cost Recovery Impact Statement**

The NLA is subject to Commonwealth Cost Recovery Policy and as part of the Government's five-year review schedule will be reviewed during 2004-05 financial year for existing cost recovery arrangements. A Cost Recovery Impact statement is planned to be finalised during the 2004-05 financial year. Table 1.3 Receipts from Independent Sources disclosed the value of receipts subject to cost recovery arrangements.

