

NATIONAL ARCHIVES OF AUSTRALIA

PART C: AGENCY ADDITIONAL ESTIMATES STATEMENTS

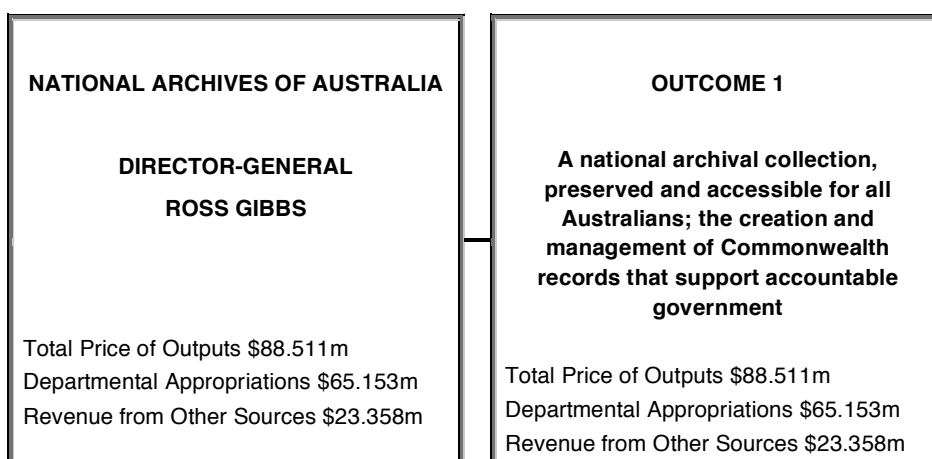
NATIONAL ARCHIVES OF AUSTRALIA

Section 1: Overview, variations and measures

OVERVIEW

There have been no significant changes to the National Archives of Australia's (Archives) role/mission, outcomes, administered items and outputs, and/or its 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

The annual appropriation for 2004-05 has been reduced by \$145,000 representing the reduction in the Archives premium from 2003-04 to 2004-05 resulting directly from decreases in Comcover rates.

Other variations to appropriations

	2004-05 (\$'000)	2005-06 (\$'000)	2006-07 (\$'000)	2007-08 (\$'000)
Outcome 1				
Variations in departmental appropriations				
Reduction of Comcover Funding	(145)	-	-	-

MEASURES – AGENCY SUMMARY

There are no measures affecting the Archives since the 2004-05 Budget.

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
DEPARTMENTAL OUTPUTS					
Outcome 1					
A national archival collection, preserved and accessible for all Australians; the creation and management of Commonwealth records that support accountable government	61,986	65,298	65,153	-	145
Total	61,986	65,298	65,153	-	145

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

SUMMARY OF AGENCY SAVINGS

Summary of Agency Savings

\$ Savings from annual appropriations	\$ 0.145million
Total agency savings	\$ 0.145million

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

There have been no changes to receipts from other sources through net annotate (section 31) receipts since the 2004-05 Budget.

REVENUE FROM OTHER SOURCES

Table 1.6: Revenue from other sources

	Budget estimate 2004-05 \$'000	Revised estimate 2004-05 \$'000
DEPARTMENTAL REVENUE		
Sales of Goods and Services	1,250	1,250
Other non-appropriation revenue	180	22,108
Total non-appropriation departmental revenue	1,430	23,358

ESTIMATED SPECIAL ACCOUNT FLOWS

Table 1.8: Estimated special account flows

	Revised Estimate - 2004-05, Heavy Figures				
	Opening Balance	Receipts	Payments	Adjustments ⁽²⁾	Closing Balance
	2004-05 ⁽¹⁾	2004-05	2004-05	2004-05	2004-05
	2003-04 ⁽¹⁾	2003-04	2003-04	2003-04	2003-04
	\$'000	\$'000	\$'000	\$'000	\$'000
Australian Archives Projects and sponsored	238	230	230	-	238
Archives Account - s20 FMA Act ¹ (D)	172	171	105	-	238
Total Special Accounts	238	230	230	-	238
	172	171	105	-	238

D = Departmental A= Administered

Acts Glossary:

FMA Act = *Financial Management and Accountability Act, 1997*

Note 1 The revised Opening Balance for 2004-05 is the same as the final actual closing balance for 2003-04. This balance may have changed from that shown in the 2004-2005 PBS as the actual for 2003-04 will have been updated to reflect the final budget outcome for that year.

Section 2: Revisions to outcomes and outputs

OUTCOMES AND OUTPUT GROUPS

The annual appropriation for 2004-05 has been reduced by \$145,000 representing the reduction in the Archives premium from 2003-04 to 2004-05 resulting directly from decreases in Comcover rates.

Outcome 1

Revenue from non-appropriation representing annual collection intake of \$21.928m had been added onto outcome 1.

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

Output	Performance information 2004-05 budget	Performance information 2004-05 revised
Output 1.1 Enable and promote best practice in the management of government records from the point of creation for as long as required to support the needs of government and the people	<p>Quality Records management policies and guidelines, disposal authorisations and storage standards satisfy government stakeholders and the profession. Proportion of government agencies compliant with Archives' metadata standards. 90% of the collection appropriately stored.</p> <p>Quantity Number of new and revised standards, policies and guidelines. Number and proportion of total government functions with disposal coverage. Number of training courses and participants and promotional activities. 1.4 million items receive preservation treatment in the year.</p> <p>Price \$36.033m</p>	<p>Quality no change - as per Budget</p> <p>Quantity no change - as per Budget</p> <p>Price \$35.888m</p>
Output 1.2 Develop, maintain and promote a visible, known and accessible national collection that engages and informs the community; and foster appreciation of the role of archives in society	<p>Quality 100% of the collection is documented so that all items can be retrieved. 90% of public customers rate services, programs and products as satisfactory.</p> <p>Quantity Number of reference inquires. Number of public programs projects delivered and number of customers.</p> <p>Price \$30.695m</p>	<p>Quality no change - as per Budget</p> <p>Quantity no change - as per Budget</p> <p>Price \$52.623m</p>

Map 3: Outcome 1 – contributing outputs

OUTCOME	OUTPUTS
<p style="text-align: center;">OUTCOME 1</p> <p style="text-align: center;">A national archival collection, preserved and accessible for all Australians; the creation and management of Commonwealth records that support accountable government</p> <p>Total Price of Outputs \$88.511m Departmental Appropriations \$65.153m Revenue from Other Sources \$23.358m</p>	<p style="text-align: center;">OUTPUT 1.1</p> <p style="text-align: center;">Enable and promote best practice in the management of government records from the point of creation for as long as required to support the needs of government and the people</p> <p>Total Price of Outputs \$35.888 Departmental Appropriations \$35.117 Revenue from Other Sources \$0.771m</p> <p style="text-align: center;">OUTPUT 1.2</p> <p style="text-align: center;">Develop, manage and promote a visible, known and accessible national collection that engages and informs the community; and foster appreciation of the role of archives in society</p> <p>Total Price of Outputs \$52.623m Departmental Appropriations \$30.036 Revenue from Other Sources \$22.587m</p>

Note: Revenue from Government (Appropriations) contributes 73.6% to the Total Price of Outputs for Outcome 1.

Section 3: Budgeted financial statements

ANALYSIS OF BUDGETED FINANCIAL STATEMENTS

In 2004-05 net surplus will be \$21.838m representing recognition of annual collection revenue intake.

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 Archives of Australia by identifying full accrual expenses and revenues, which highlights whether the National Archives of Australia is operating at a sustainable level.

Budgeted departmental statement of financial position

This statement shows the financial position for the National Archives of Australia. It helps decision-makers to track the management of the National Archives 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
REVENUE					
Revenues from ordinary activities					
Revenue from government	64,986	65,153	65,878	66,091	66,384
Goods and services	1,433	1,250	1,300	1,350	1,404
Interest	9	-	-	-	-
Dividends	-	-	-	-	-
Revenue from sale of assets	14	-	-	-	-
Reversals of previous asset write-downs	-	-	-	-	-
Net foreign exchange gains	-	-	-	-	-
Rents	-	-	-	-	-
Royalties	-	-	-	-	-
Correction of fundamental error	170,765	-	-	-	-
Other revenues	18,495	22,108	22,108	22,108	22,108
Revenues from ordinary activities	255,702	88,511	89,286	89,549	89,896
EXPENSE					
Expenses from ordinary activities (Excluding borrowing costs expense)					
Employees	27,043	20,959	21,129	21,277	21,438
Suppliers	26,477	18,561	18,603	18,562	18,402
Grants	-	-	-	-	-
Subsidies	-	-	-	-	-
Depreciation and amortisation	14,065	26,873	27,486	27,642	27,988
Write-down of assets	189	-	-	-	-
Value of assets sold	214	-	-	-	-
Net foreign exchange losses	-	-	-	-	-
Correction of fundamental error	-	-	-	-	-
Other expenses	105	230	230	230	230
Expenses from ordinary activities (Excluding borrowing costs expense)	68,093	66,623	67,448	67,711	68,058
Borrowing costs expense	62	50	-	-	-
Share of net profits or (losses) of associates and joint ventures accounted for using the equity method	-	-	-	-	-
Correction of fundamental error	-	-	-	-	-
Operating surplus or (deficit) from ordinary activities	187,547	21,838	21,838	21,838	21,838
Gain or loss on extraordinary items	-	-	-	-	-
Correction of fundamental error	-	-	-	-	-
Net surplus or (deficit)	187,547	21,838	21,838	21,838	21,838
Outside equity interests in net surplus or (deficit)	-	-	-	-	-
Net surplus or (deficit) attributable to the Australian Government	187,547	21,838	21,838	21,838	21,838
Net credit (debit) to asset revaluation reserve	16,360	-	-	-	-
Net exchange difference recognised as a direct debit (credit) to equity	-	-	-	-	-
Adjustments arising from standards recognised as direct debit (credit) to equity	(635)	-	-	-	-
Initial adjustments from transitional IIG consensus view recognised as direct debit (credit) to equity	-	-	-	-	-
Total revenues, expenses and valuation adjustments attributable to members of the parent entity and recognised directly in equity	15,725	-	-	-	-
Total changes in equity other than those resulting from transactions with owners as owners	203,272	21,838	21,838	21,838	21,838

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
ASSETS					
Financial assets					
Cash	1,692	5,647	5,659	5,659	5,659
Receivables	39,953	40,816	46,598	53,537	60,050
Investments accounted for under the equity method	-	-	-	-	-
Investments (s.39 FMA Act; s.18 CAC Act; s.19 CAC Act)	-	-	-	-	-
Accrued revenues	110	159	159	159	159
Other financial assets	-	7	7	7	7
Total financial assets	41,755	46,629	52,423	59,362	65,875
Non-financial assets					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	50,896	46,423	43,811	40,361	37,198
Heritage and cultural assets	856,575	875,528	894,131	912,661	931,191
Inventories	244	476	494	536	579
Intangibles	9,671	11,081	11,471	11,681	11,884
Other non-financial assets	766	1,309	1,216	1,024	988
Total non-financial assets	918,152	934,817	951,123	966,263	981,840
Total assets	959,907	981,446	1,003,546	1,025,625	1,047,715
LIABILITIES					
Interest bearing liabilities					
Loans	-	-	-	-	-
Leases	329	100	-	-	-
Deposits	-	-	-	-	-
Overdraft	-	-	-	-	-
Other interest bearing liabilities	77	22	-	-	-
Total interest bearing liabilities	406	122	-	-	-
Provisions					
Employees	8,098	8,493	8,867	9,018	9,246
Capital use charge	-	-	-	-	-
Other provisions	-	-	-	-	-
Total provisions	8,098	8,493	8,867	9,018	9,246
Payables					
Suppliers	939	705	715	805	829
Grants	-	-	-	-	-
Dividends	-	-	-	-	-
Borrowing costs	-	-	-	-	-
Other payables	713	537	537	537	537
Total payables	1,652	1,242	1,252	1,342	1,366
Total liabilities	10,156	9,857	10,119	10,360	10,612
EQUITY					
Parent entity interest					
Contributed equity	272	272	272	272	272
Reserves	16,660	16,660	16,660	16,660	16,660
Statutory funds	-	-	-	-	-
Retained surpluses or accumulated deficits	932,819	954,657	976,495	998,333	1,020,171
Total parent entity interest	949,751	971,589	993,427	1,015,265	1,037,103
Outside equity interest					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Retained surpluses or accumulated deficits	-	-	-	-	-
Total outside equity interest	-	-	-	-	-
Total equity	949,751	971,589	993,427	1,015,265	1,037,103
Current assets	41,755	46,629	52,423	59,362	65,875
Non-current assets	918,152	934,817	951,123	966,263	981,840
Current liabilities	406	122	-	-	-
Non-current liabilities	9,750	9,735	10,119	10,360	10,612

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
OPERATING ACTIVITIES					
Cash received					
Goods and services	1,359	1,268	1,216	1,289	1,396
Appropriations	67,230	65,298	65,721	65,776	66,069
Interest	9	-	-	-	-
Dividends	-	-	-	-	-
Other	4,428	3,992	4,140	4,048	4,080
Extraordinary items	-	-	-	-	-
Total cash received	73,026	70,558	71,077	71,113	71,545
Cash used					
Employees	27,074	20,623	20,755	21,126	21,210
Suppliers	28,139	22,303	22,434	21,864	22,012
Grants	-	-	-	-	-
Borrowing costs	-	-	-	-	-
Other	15,167	6,735	5,937	7,119	6,693
Extraordinary items	-	-	-	-	-
Total cash used	70,380	49,661	49,126	50,109	49,915
Net cash from/ (used by)	2,646	20,897	21,951	21,004	21,630
Operating activities					
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment	14	-	-	-	-
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	-	-	-	-	-
Total cash received	14	-	-	-	-
Cash used					
Purchase of property, plant and equipment	6,525	20,835	21,939	21,004	21,630
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	-	-	-	-	-
Extraordinary items	-	-	-	-	-
Total cash used	6,525	20,835	21,939	21,004	21,630
Net cash from/ (used by) investing activities	(6,511)	(20,835)	(21,939)	(21,004)	(21,630)

**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	\$'000
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity	141	-	-	-	-
Proceeds from issuing financial instruments	-	-	-	-	-
Proceeds from loans	-	-	-	-	-
Other	-	-	-	-	-
Extraordinary items	-	-	-	-	-
Total cash received	141	-	-	-	-
Cash used					
Repayments of debt	421	-	-	-	-
Capital use charge paid	-	-	-	-	-
Dividends paid	-	-	-	-	-
Other	-	-	-	-	-
Extraordinary items	-	-	-	-	-
Total cash used	421	-	-	-	-
Net cash from/ (used by) financing activities	(280)	-	-	-	-
Net increase or (decrease) in cash held	(4,145)	62	12	-	-
Cash at the beginning of the reporting period	5,837	5,585	5,647	5,659	5,659
Effect of exchange rate movements on cash at the beginning of reporting period	-	-	-	-	-
Cash at the end of the reporting period	1,692	5,647	5,659	5,659	5,659

Table 3.4: Departmental capital budget statement

Table 3.4: Departmental capital budget statement

	Actual 2003-04 \$'000	Revised Budget 2004-05 \$'000	Forward estimate 2005-06 \$'000	Forward estimate 2006-07 \$'000	Forward estimate 2007-08 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections	36	-	-	-	-
Total loans	-	-	-	-	-
Previous year's output appropriation	2,244	-	-	-	-
Total	2,280	-	-	-	-
Represented by					
Purchase of non-current assets	-	-	-	-	-
Other	-	-	-	-	-
Total	-	-	-	-	-
PURCHASE OF NON CURRENT ASSETS					
Funded by capital appropriation	-	-	-	-	-
Funded internally by Departmental resources	6,525	20,835	21,939	21,004	21,630
Total	6,525	20,835	21,939	21,004	21,630

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								
Additions	-	-	-	50,896	856,575	7,905	1,766	917,142
Disposals	-	-	-	5,852	34,451	2,460	-	42,763
Net Revaluation increment / decrement	-	-	-	-	-	-	-	-
Recoverable amount write-downs	-	-	-	-	-	-	-	-
Net transfers free of charge	-	-	-	-	-	-	-	-
Depreciation/amortisation expense	-	-	-	(10,325)	(15,498)	(1,050)	-	(26,873)
Write-off of assets	-	-	-	-	-	-	-	-
Reclassifications	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Carrying amount at the end of year								
Total additions								
Self funded	-	-	-	46,423	875,528	9,315	1,766	933,032
Appropriations	-	-	-	5,852	34,451	2,460	-	42,763
Total								
	-	-	-	5,852	34,451	2,460	-	42,763

NOTES TO THE FINANCIAL STATEMENTS

The annual appropriation for 2004-05 has been reduced by \$145,000 representing the reduction in the Archives premium from 2003-04 to 2004-05 resulting directly from decreases in Comcover rates.

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.

