

AUSTRALIAN CURRICULUM,
ASSESSMENT AND REPORTING
AUTHORITY

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AUSTRALIAN CURRICULUM, ASSESSMENT AND REPORTING AUTHORITY

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

The Australian Curriculum, Assessment and Reporting Authority (ACARA) was established under the *Australian Curriculum, Assessment and Reporting Authority Act 2008* of the Parliament of the Commonwealth of Australia. The legislation was assented to on 8 December 2008.

ACARA is tasked to execute the policy directions that are determined by the Standing Council on School Education and Early Childhood (SCSEEC) regarding curriculum, assessment, data collection and reporting at a national level.

ACARA is responsible for delivering:

- an Australian Curriculum from Foundation¹ to Year 12 in specified learning areas
- a national assessment program aligned to the national curriculum that measures students' progress
- a national data collection and reporting program that supports
 - analysis, evaluation, research and resource allocation
 - accountability and reporting on schools and broader national achievement.

ACARA's work in developing the Australian Curriculum is guided by the 2008 *Melbourne Declaration on Educational Goals for Young Australians*. The Declaration commits 'to supporting all young Australians to become successful learners, confident and creative individuals, and active and informed citizens' and to promoting equity and excellence in education. The Australian Curriculum will 'equip all young Australians with the essential skills, knowledge and capabilities to thrive and compete in a globalised world and information rich workplaces of the current century.' The curriculum will be accessible to all young Australians, regardless of their social or economic background or the school they attend.

¹The term Foundation Year is used as a nationally consistent term for the year of schooling prior to Year 1 for the purpose of the Australian Curriculum. It does not replace the equivalent terms used in states and territories—Kindergarten (NSW/ACT), Prep (QLD/VIC/TAS), Pre-primary (WA), Reception (SA) and Transition (NT).

The Australian Curriculum for English, mathematics, science and history for Foundation to Year 10 was published in December 2010. Following a validation process, the *Achievement Standards for English, mathematics, science and history* were revised and endorsed by the Ministerial Council in October 2011. The senior secondary curriculum in these learning areas was published in December 2012. During 2013, ACARA will work with each of the respective state and territory curriculum, assessment and certification authorities, as each authority determines what will be integrated into their local courses.

A second phase of curriculum development relates to the Australian Curriculum for geography, languages and the Arts.

Geography F-12 curriculum writing began in February 2011 and consultation on the draft curriculum took place between October 2011 and February 2012. It is anticipated that the F-10 and senior secondary geography curriculum will be published in 2013.

The shape paper for the languages curriculum was released in November 2011, with writing of detailed curriculum taking place between October 2011 and November 2012. The Chinese and Italian languages curriculum was subject to national consultation between December 2012 and April 2013. It is anticipated that the curriculum will be submitted for approval in November 2013.

The shape paper for the Arts curriculum was released in August 2011 and writing of detailed curriculum began soon after. Consultation on the draft Arts curriculum took place between July 2012 and September 2012. It is anticipated that F-10 Arts curriculum will be submitted for approval in mid-2013.

The third phase of Australian Curriculum development applies to technologies, health and physical education, economics and business, as well as civics and citizenship. The draft shape papers for health and physical education and technologies were released for public consultation in March 2012. Draft curriculum in these two areas was released for consultation in December 2012 and February 2013 respectively.

Consultation on shape papers for economics and business occurred from June to August 2012, while civics and citizenship took place from August to October 2012.

ACARA is working towards completion of the F-10 curriculum, across all learning areas except some languages, by the end of 2013.

The National Assessment Program (NAP) encompasses a suite of assessments endorsed by SCSEEC including the National Assessment Program–Literacy and Numeracy (NAPLAN) and three-yearly sample assessments in Science Literacy, Civics and Citizenship, and ICT Literacy. ACARA took up responsibility for managing the development and overseeing the delivery of Australian NAP tests in 2010 along with associated reporting requirements. ACARA is responsible for collecting, managing, analysing, evaluating and reporting statistical and related information about educational outcomes. This includes the development and publication of national performance measures, performance standards and national definitions.

ACARA publishes a *National Report on Schooling in Australia* for each calendar year. The report for 2010 was published in the first half of 2012, while the report for 2011 will be published in mid-2013. This report informs the Australian public on progress against the national goals for schooling and agreed national performance measures.

ACARA is also responsible for collecting data from schools for the purposes of accountability and reporting, research and analysis, and resource allocation. Information on individual schools is published on the *My School* website, which was launched in early 2010 and is updated annually. The fourth release of *My School* occurred in March 2013 and provided an additional year of information for all schools, with five years of student assessment data now available. The 2013 release of *My School* also included enhanced representations of Vocational Education and Training (VET) in Schools and capital expenditure data.

1.2 AGENCY RESOURCE STATEMENT

Table 1.1 shows the total resources from all sources. The table summarises how resources will be applied by outcome and by administered and departmental classification.

Table 1.1 Australian Curriculum Assessment and Reporting Authority Resource Statement – Budget Estimates for 2013–14 as at Budget May 2013

Source	Estimate of prior year amounts available in 2013- 14 \$'000	Proposed at Budget = 2013- 14 \$'000	Total estimate 2013- 14 \$'000	Actual available appropriation 2012- 13 \$'000
Opening balance/Reserves at bank				
REVENUE FROM GOVERNMENT				
Ordinary annual services¹				
Outcome 1	-	-	-	-
Total ordinary annual services	-	-	-	-
Other services²				
<i>Non-operating</i>	-	-	-	-
Total other services	-	-	-	-
Total annual appropriations	-	-	-	-
Payments from related entities³				
Amounts from the portfolio department	-	20,221	20,221	-
Amounts from other agencies	-	-	-	-
Total	-	20,221	20,221	-
Special Accounts (portfolio agency)				
Name of Special Account ⁴	-	-	-	-
Total Special Account	-	-	-	-
Total funds from Government	-	20,221	20,221	-
FUNDS FROM INDUSTRY SOURCES				
Levies ⁵	-	-	-	-
<i>less amounts paid to the CRF</i>	-	-	-	-
User pay promotions	-	-	-	-
Program memberships	-	-	-	-
Licence fees	-	-	-	-
Total	-	-	-	-
FUNDS FROM OTHER SOURCES				
Interest	-	250	250	-
Royalties	-	-	-	-
Sale of goods and services	-	-	-	-
Other	-	14,500	14,500	-
Total	-	14,750	14,750	-
Total net resourcing for agency	-	34,971	34,971	-

All figures are GST exclusive

CRF - Consolidated Revenue Fund

ACARA is not directly appropriated as it is a CAC Act body. Appropriations are made to DEEWR which are then paid to ACARA and are considered 'departmental' for all purposes.

¹Appropriation Bill (No. 1) 2013- 14

²Appropriation Bill (No.2) 2013- 14

³Funding provided by a Government body that is not specified within the annual appropriation bills as a payment to the CAC Act body (for example, a fee for service from an FMA Act agency paid to a CAC Act body would appear here and may be explained within this footnote, as would a payment from a third agency's special appropriation).

⁴A CAC Act body may receive payment from a special account held by an FMA Act agency. The CAC Act body does not hold the special account itself and therefore does not have a balance carried forward from earlier years.

⁵Levies need to be footnoted to state which legislation they are set and/or collected under and which legislation is drawn on to fund the CAC Act body. If the levy is returned to the CRF it will need to be shown to prevent double counting within the resource statement.

1.3 BUDGET MEASURES

ACARA does not have any new measures since the 2012–13 Budget. For this reason Table 1.2 is not presented.

Section 2: Outcomes and planned performance

2.1 OUTCOMES AND PERFORMANCE INFORMATION

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government agencies achieve the intended results of their outcome statements. Agencies are required to identify the programs which contribute to Government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs, specifying the performance indicators and targets used to assess and monitor the performance of the Australian Curriculum, Assessment and Reporting Authority in achieving Government outcomes.

Outcome 1

Improved quality and consistency of school education in Australia through national curriculum, national assessment, data collection and performance reporting system

Outcome 1 strategy

ACARA will continue to work collaboratively with a wide range of stakeholders including teachers, principals, government, state and territory education authorities, professional education associations, business/industry, community groups and the broader public.

Curriculum

- To establish the F-12 Australian Curriculum including development of content, content elaborations, achievement standards and annotated work samples for all learning areas listed in the *Melbourne Declaration on Educational Goals for Young Australians*.
- To ensure that the Australian Curriculum caters for and engages all learners, including students with disabilities and those for whom English is an additional language/dialect.
- To ensure that the Australian Curriculum gives due emphasis to general capabilities and to the cross-curricular dimensions of Aboriginal and Torres Strait Islander histories and cultures, Asia and Australia's engagement with Asia and sustainability.
- To develop and implement a rigorous approach to benchmarking the Australian Curriculum with curricula of leading nations.
- To enhance public understanding and awareness of the Australian Curriculum.

Assessment and reporting

- To ensure that national assessments enable accurate monitoring of student and school performance and progress while promoting good pedagogical practices.
- To align national assessments with the Australian Curriculum and ensure that they validly, reliably and fairly capture achievement across a wide range of learning areas and valued outcomes, particularly those capabilities of special importance in the 21st century.
- To develop with key stakeholders and strategic partners options for national consistency in senior secondary assessment and certification.
- To provide a richer array of information on Australian schools and on student achievement, progress and participation.
- To extend and improve ways of enabling schools to benchmark their performance against other schools with similar characteristics and similar student backgrounds and academic starting points.
- To further develop national key performance measures, including measures of student engagement and stakeholder satisfaction.

Supporting improvement

- To establish productive partnerships with jurisdictions, agencies and professional associations to provide tools and resources to support schools, teachers and the public in understanding, implementing and interacting with the Australian Curriculum.
- To coordinate a cooperative, national approach to supporting teachers in using assessments and standards to obtain feedback to improve teaching and learning.
- To provide analyses and reports on performance to facilitate more informed curriculum and teaching decision-making.

Building capacity

- To align governance and operations within ACARA and create a high performance organisation that can fully meet client expectations.
- To strengthen connections between ACARA's stakeholders and strategic partners.
- To leverage international knowledge and practice in curriculum, assessment and reporting to ensure leading edge practice. To work with the Australian Institute for Teaching and School Leadership, Education Services Australia and jurisdictions in developing and delivering professional learning and training in curriculum and assessment across all sectors of education.

OUTCOME EXPENSE AND RESOURCE STATEMENT

Table 2.1 provides an overview of the total expenses for Outcome 1 by program.

Table 2.1 Budgeted expenses for Outcome 1

	2012-13 Estimated actual expenses \$'000	2013-14 Estimated expenses \$'000
Outcome 1: Improved quality and consistency of school education in Australia through a national curriculum, national assessment, data collection and performance reporting system.		
Program 1.1: National Curriculum		
Revenue from Government		
Payment from related entities	6,126	5,173
Revenues from other independent sources	6,377	5,424
Total for Program 1.1	12,503	10,597
Program 1.2: National Data Collection and Reporting		
Revenue from Government		
Payment from related entities	3,330	3,336
Revenues from other independent sources	3,330	3,336
Total for Program 1.2	6,660	6,672
Program 1.3: National Assessment		
Revenue from Government		
Payment from related entities	14,691	11,712
Revenues from other independent sources	5,993	5,990
Total for Program 1.3	20,684	17,702
Outcome 1 Totals by resource type		
Revenue from Government		
Payment from related entities	24,147	20,221
Revenues from other independent sources	15,700	14,750
Total expenses for Outcome 1	39,847	34,971
	2012-13	2013-14
Average Staffing Level (number)	115	118

Contributions to Outcome 1

Program 1.1: National Curriculum

Program 1.1 objectives

- To establish the F-12 Australian Curriculum including development of content, content elaborations, achievement standards and annotated work samples for all learning areas listed in the *Melbourne Declaration on Educational Goals for Young Australians*.
- To ensure that the Australian Curriculum caters for and engages all learners, including students with disabilities and those for whom English is an additional language/dialect.
- To ensure that the Australian Curriculum gives due emphasis to general capabilities and to the cross-curricular dimensions of Indigenous history and culture, Asia and sustainability.
- To develop and implement a rigorous approach to benchmarking the Australian Curriculum with curricula of leading nations.
- To enhance public understanding and awareness of the Australian Curriculum.

Program 1.1 expenses

ACARA has not identified any significant trends, changes or variances in program expenses over the forward years.

Table 2.1.1 Program 1.1 expenses

	2012-13 Revised budget \$'000	2013-14 Budget \$'000	2014-15 Forward year 1 \$'000	2015-16 Forward year 2 \$'000	2016-17 Forward year 3 \$'000
<u>1.1.1 - National Curriculum</u>					
Annual departmental expenses:					
Payment from related entities	6,126	5,173	4,174	3,852	-
Revenues from Independent Sources	6,377	5,424	4,424	4,103	-
Total component expenses	12,503	10,597	8,598	7,955	-
<u>1.1.2 - National Data Collection and Reporting</u>					
Annual departmental expenses:					
Payment from related entities	3,330	3,336	3,598	3,782	-
Revenues from Independent Sources	3,330	3,336	3,599	3,781	-
Total component expenses	6,660	6,672	7,197	7,563	-
<u>1.1.3 - National Assessment</u>					
Annual departmental expenses:					
Payment from related entities	14,691	11,712	5,320	4,566	-
Revenues from Independent Sources	5,993	5,990	4,677	4,566	-
Total component expenses	20,684	17,702	9,997	9,132	-
Total program expenses	39,847	34,971	25,792	24,650	-

Program 1.1 deliverables

- Shape of the Australian Curriculum v5.0, including additional advice on the shape of the senior secondary curriculum approved.
- Publication of F-10 Australian Curriculum for geography, the Arts, languages, health and physical education, technologies, civics and citizenship, economics and business, as well as the framework for Aboriginal languages and Torres Strait Islander languages.
- Publication of Years 9 and 10 Australian Curriculum for National Trade Cadetships.
- Publication of Senior Secondary Australian Curriculum for geography.
- Advice on implementation of senior secondary curriculum in English, mathematics, science and history.
- Advice on the development of further senior secondary curriculum, content and achievement standards.
- Advice on senior secondary certification.
- Further advice on nationally agreed and consistent approaches for assessment and reporting in relation to the F-10 Australian Curriculum.
- A process for monitoring and evaluation of implemented Australian Curriculum.

Program 1.1 key performance indicators

- Each phase of the Australian Curriculum is delivered within the timeframes agreed by the Standing Council on School Education and Early Childhood (SCSEEC).
- The Australian Curriculum caters for and engages all learners, including students with disabilities and those for whom English is an additional language/dialect.
- The Australian Curriculum gives due emphasis to general capabilities and to the cross-curricular priorities of Aboriginal and Torres Strait Islander histories and cultures, Asia and Australia's engagement with Asia and sustainability.

Program 1.2: National Data Collection and Reporting

Program 1.2 objectives

- To provide a richer array of information on Australian schools and schooling, and on student achievement, progress and participation.
- To extend and improve ways of enabling schools to benchmark their performance against other schools with similar characteristics and similar student backgrounds and academic starting points.
- To review the Measurement Framework for Schooling in Australia and its suite of key performance measures, including measures of student engagement, achievement and attainment.

Program 1.2 expenses

ACARA has not identified any significant trends, changes or variances in program expenses over the forward years.

Program 1.2 deliverables

- Another year of data on the *My School* website along with the provision of new information.
- An ACARA school opinion survey collection tool developed.
- National Report on Schooling in Australia 2011 published.

Program 1.2 key performance indicators

- The data reported in the *National Report on Schooling in Australia* and on the *My School* website are materially accurate.
- An additional year's data on the *My School* website is provided, including any specific new measures approved by Ministers.

Program 1.3: National Assessment

Program 1.3 objectives

- To ensure that national assessments enable accurate monitoring of student and school performance and progress while promoting good pedagogical practices.
- To deliver national assessments that provide accurate and nationally comparable measurement of student performance against common scales in each domain.
- To provide accurate and constructive information to inform planning for improved student learning in key curriculum areas.
- To ensure that national assessments validly, reliably and fairly capture achievement across a wide range of learning areas and valued outcomes, particularly those capabilities of special importance in the 21st century.

- To align national assessments for 2016 onwards with the Australian Curriculum.
- To ensure that assessment techniques are innovative and model good assessment practice.

Program 1.3 expenses

ACARA has not identified any significant trends, changes or variances in program expenses over the forward years.

Program 1.3 deliverables

- Delivery and analysis of National Assessment Program – Literacy and Numeracy (NAPLAN) tests.
- Delivery and analysis of National Assessment Program – Sample Assessment (triennial cycle) tests.
- A second report on research into online delivery of national assessment.
- Revised national assessment frameworks aligned with the Australian Curriculum to guide NAPLAN test development for 2016 and beyond.
- Policy advice on the future directions of the NAP Sample program beyond 2015.
- Revised protocols, based on feedback from jurisdictions and a post 2012 implementation review to strengthen the agreed framework for nationally consistent test administration.
- Production of an annual *Test Incidents Report*.
- NAP Sample Public Report, NAPLAN Summary Report and NAPLAN National Report 2013 published.
- The National Report on Schooling, NAPLAN Summary Report, NAPLAN National Report, and NAP Sample Public Report are published annually.

Program 1.3 key performance indicators

- NAPLAN and NAP Sample tests are conducted according to protocols and risk management strategies. Any incidents are managed as per the protocols in an efficient and effective manner.
- NAPLAN and NAP Sample results are analysed accurately and meaningfully for reporting against common scales.
- An increased awareness of the National Protocols for Test Administration within schools, leading to greater consistency in national test administration compared to previous years and ensuring test integrity.
- Phase two report for online delivery of NAP tests is provided to SCSEEC.
- Draft assessment frameworks aligned with the Australian Curriculum are finalised.
- Policy framework for the NAP Sample program beyond 2015 is approved by SCSEEC.

Section 3: Explanatory tables and budgeted financial statements

Section 3 presents explanatory tables and budgeted financial statements which provide a comprehensive snapshot of agency finances for the 2012–13 to 2015–16 budget years. It explains how budget plans are incorporated into the financial statements and provides further details of the reconciliation between appropriations and program expenses, movements in administered funds, special accounts and government indigenous expenditure.

3.1 EXPLANATORY TABLES

3.1.1 Movement of administered funds between years

ACARA has no administered funds. For this reason Table 3.1.1 is not presented.

3.1.2 Special Accounts

ACARA has no special accounts. For this reason Table 3.1.2 is not presented.

3.1.3 Australian Government Indigenous Expenditure

The 2013–14 Australian Government Indigenous Statement is not applicable because ACARA has no Indigenous-specific expenses. For this reason Table 3.1.3 is not presented.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Differences in agency resourcing and financial statements

There are no differences in agency resourcing and the financial statements.

3.2.2 Analysis of budgeted financial statements

The Commonwealth has allocated funding for ACARA of up to \$54.6 million from 2012–13 to 2015–16.

In October 2011 Ministers agreed to ACARA’s total budget of \$109.2 million over four years, 2012–13 to 2015–16 being equally shared between the Commonwealth and the states and territories based on the current SCSEEC funding formula.

3.2.3 Budgeted financial statements tables

Table 3.2.1 Comprehensive Income Statement (Showing Net Cost of Services) for the period ended 30 June

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
EXPENSES					
Employee benefits	15,590	15,740	14,021	13,738	-
Suppliers	23,463	18,413	10,929	10,044	-
Depreciation and amortisation	794	818	842	868	-
Other expenses	-	-	-	-	-
Total expenses	39,847	34,971	25,792	24,650	-
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Interest	250	250	250	250	-
Other	39,597	34,721	25,542	24,400	-
Total own-source revenue	39,847	34,971	25,792	24,650	-
Gains					
Other	-	-	-	-	-
Total gains	-	-	-	-	-
Total own-source income	39,847	34,971	25,792	24,650	-
Net cost of (contribution by) services	-	-	-	-	-
Revenue from Government	-	-	-	-	-
Surplus (Deficit) attributable to the Australian Government	-	-	-	-	-
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation surplus	-	-	-	-	-
Total other comprehensive income	-	-	-	-	-
Total comprehensive income (loss)	-	-	-	-	-
Total comprehensive income (loss) attributable to the Australian Government	-	-	-	-	-

Prepared on an Australian Accounting Standards basis.

Table 3.2.2 Budgeted departmental balance sheet (as at 30 June)

	Estimated actual 2012-13 \$'000	Budget estimate 2013-14 \$'000	Forw ard estimate 2014-15 \$'000	Forw ard estimate 2015-16 \$'000	Forw ard estimate 2016-17 \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	4,008	4,317	4,050	3,475	3,475
Trade and other receivables	215	220	175	110	110
Total financial assets	4,223	4,537	4,225	3,585	3,585
Non-financial assets					
Property, plant and equipment	2,082	1,551	825	208	208
Intangibles	37	-	-	-	-
Other non-financial assets	100	-	-	-	-
Total non-financial assets	2,219	1,551	825	208	208
Assets held for sale	-	-	-	-	-
Total assets	6,442	6,088	5,050	3,793	3,793
LIABILITIES					
Payables					
Suppliers	2,658	2,603	1,929	1,250	1,250
Other payables	1,156	772	388	-	-
Total payables	3,814	3,375	2,317	1,250	1,250
Provisions					
Employee provisions	775	860	880	690	690
Other provisions	-	-	-	-	-
Total provisions	775	860	880	690	690
Liabilities included in disposal groups held for sale	-	-	-	-	-
Total liabilities	4,589	4,235	3,197	1,940	1,940
Net assets	1,853	1,853	1,853	1,853	1,853
EQUITY*					
Parent entity interest					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Retained surplus (accumulated deficit)	1,853	1,853	1,853	1,853	1,853
Total parent entity interest	1,853	1,853	1,853	1,853	1,853
Total Equity	1,853	1,853	1,853	1,853	1,853

Prepared on an Australian Accounting Standards basis

* This disclosure is not required if an entity does not have non-controlling interests

**Table 3.2.3 Departmental statement of changes in equity – summary of movement
(Budget year 2013–14)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2013					
Balance carried forward from previous period	1,853	-	-	-	1,853
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	1,853	-	-	-	1,853
Comprehensive income					
Other comprehensive income	-	-	-	-	-
Surplus (deficit) for the period	-	-	-	-	-
Total comprehensive income	-	-	-	-	-
of which:					
Attributable to the Australian Government	-	-	-	-	-
Attributable to non-controlling interest*	-	-	-	-	-
Transactions with owners					
Distributions to owners					
Other	-	-	-	-	-
Contributions by owners					
Other	-	-	-	-	-
Sub-total transactions with owners	-	-	-	-	-
Transfers between equity components	-	-	-	-	-
Estimated closing balance as at 30 June 2014	1,853	-	-	-	1,853
Less: non-controlling interests *	-	-	-	-	-
Closing balance attributable to the Australian Government	1,853	-	-	-	1,853

* This disclosure is not required if an entity does not have non-controlling interests.

Prepared on an Australian Accounting Standards basis.

Table 3.2.4 Budgeted departmental statement of cash flows (for the period ended 30 June)

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2012-13	2013-14	2014-15	2015-16	2016-17
	\$'000	\$'000	\$'000	\$'000	\$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	30,900	34,721	25,542	24,400	-
Interest	250	250	250	250	-
Total cash received	31,150	34,971	25,792	24,650	-
Cash used					
Employees	13,520	15,690	13,910	14,250	-
Suppliers	17,055	18,722	11,899	10,725	-
Total cash used	30,575	34,412	25,809	24,975	-
Net cash from (used by) operating activities	575	559	(17)	(325)	-
INVESTING ACTIVITIES					
Cash received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	250	250	250	250	-
Other	-	-	-	-	-
Total cash used	250	250	250	250	-
Net cash from (used by) investing activities	(250)	(250)	(250)	(250)	-
FINANCING ACTIVITIES					
Cash received					
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Other	-	-	-	-	-
Total cash used	-	-	-	-	-
Net cash from (used by) financing activities	-	-	-	-	-
Net increase (decrease) in cash held	325	309	(267)	(575)	-
Cash and cash equivalents at the beginning of the reporting period	3,683	4,008	4,317	4,050	-
Cash and cash equivalents at the end of the reporting period	4,008	4,317	4,050	3,475	-

Prepared on an Australian Accounting Standards basis.

Table 3.2.5 Capital Budget Statement

ACARA does not have a departmental capital budget. For this reason Table 3.2.5 is not presented.

Table 3.2.6 Statement of Asset Movements (2013–14)

	Asset Category					Total
	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Other	
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2013						
Gross book value	-	-	4,440	628	-	5,068
Accumulated depreciation/amortisation and impairment	-	-	(2,358)	(591)	-	(2,949)
Opening net book balance	-	-	2,082	37	-	2,119
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase - donated funds	-	-	-	-	-	-
By purchase - other	-	-	250	-	-	250
By finance lease	-	-	-	-	-	-
Assets received as gifts/donations	-	-	-	-	-	-
From acquisition of entities or operations (including restructuring)	-	-	-	-	-	-
Total additions	-	-	250	-	-	250
Other movements						
Assets held for sale or in a disposal group held for sale	-	-	-	-	-	-
Depreciation/amortisation expense From disposal of entities or operations (including restructuring)	-	-	(781)	(37)	-	(818)
Other	-	-	-	-	-	-
Total other movements	-	-	(781)	(37)	-	(818)
As at 30 June 2014						
Gross book value	-	-	4,690	628	-	5,318
Accumulated depreciation/amortisation and impairment	-	-	(3,139)	(628)	-	(3,767)
Closing net book balance	-	-	1,551	-	-	1,551

Prepared on an Australian Accounting Standards basis.

Table 3.2.7 Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

ACARA has no income and expenses administered on behalf of government. For this reason Table 3.2.7 is not presented.

Table 3.2.8 Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

ACARA has no assets and liabilities administered on behalf of government. For this reason Table 3.2.8 is not presented.

Table 3.2.9 Schedule of budgeted administered cash flows (for the period ended 30 June)

ACARA has no administered cash flows. For this reason Table 3.2.9 is not presented.

Table 3.2.10 Schedule Administered Capital Budget

ACARA has no administered capital budget. For this reason Table 3.2.10 is not presented.

Table 3.2.11 Schedule of Asset Movements - Administered

ACARA has no administered asset movements. For this reason Table 3.2.11 is not presented.

3.2.4 Notes to the financial statements

The budgeted financial statements for ACARA are prepared for the current year and the 2013–14 budget year. The accounting policies used in preparing these financial statements are consistent with those used in ACARA’s 2011–12 Annual Report.