

Australian Curriculum, Assessment and Reporting Authority

**Entity resources and planned
performance**

AUSTRALIAN CURRICULUM, ASSESSMENT AND REPORTING AUTHORITY

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AUSTRALIAN CURRICULUM, ASSESSMENT AND REPORTING AUTHORITY

Section 1: Entity 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 Education Council regarding curriculum, assessment, data collection and reporting at a national level. ACARA's mission is to improve the learning of all young Australians through world-class school curriculum, assessment and reporting.

ACARA is responsible for delivering:

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

ACARA is also responsible for test development and research to support the move of the National Assessment Programme—Literacy and Numeracy online, as well as communications, strategy and planning.

1.2 ENTITY 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 2015–16 as at Budget May 2015

	<i>Actual Available Appropriation 2015–16</i>	<i>Estimate of prior year amounts available in 2015–16</i>	<i>Proposed at 2015–16 Budget</i>	<i>Total 2015–16 estimate</i>
	\$'000	\$'000	\$'000	\$'000
Opening balance/Reserves at bank				
REVENUE FROM GOVERNMENT				
Ordinary annual services ^(a)				
Outcome 1	-	-	-	-
Total ordinary annual services	-	-	-	-
Other services ^(b)				
<i>Non-operating</i>	-	-	-	-
Total other services	-	-	-	-
Total annual appropriations	-	-	-	-
Payments from related entities ^(c)				
Amounts from the portfolio department	-	-	12,800	12,800
Amounts from other entities	-	-	-	-
Total	-	-	12,800	12,800
Total funds from Government	-	-	12,800	12,800
FUNDS FROM OTHER SOURCES				
Interest	-	-	220	220
Other	-	-	12,200	12,200
Total	-	-	12,420	12,420
Total net resourcing for entity	-	-	25,220	25,220

(a) Appropriation Bill (No. 1) 2015–16.

(b) Appropriation Bill (No. 2) 2015–16.

(c) Funding provided by Department of Education and Training.

Notes:

All figures are GST exclusive.

CRF - Consolidated Revenue Fund.

ACARA is not directly appropriated as it is a Corporate Commonwealth body. Appropriations are made to the Department of Education and Training which are then paid to ACARA and are considered 'departmental' for all purposes.

1.3 BUDGET MEASURES

Budget measures in Part 1 relating to Australian Curriculum, Assessment and Reporting Authority are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Entity 2015–16 Budget measures

ACARA does not have any new measures since the 2014–15 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 programmes are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programmes which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programmes, 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 and industry, community groups and the broader public.

Curriculum

- To finalise the Foundation to Year 10 (F-10) Australian Curriculum, comprising content descriptions, achievement standards and annotated work samples for all learning areas listed in the Melbourne Declaration on Educational Goals for Young Australians with due emphasis to general capabilities and cross-curricular priorities.
- 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 implement a rigorous approach to benchmarking the Australian Curriculum with curriculums of leading nations.
- To enhance public access to and understanding and awareness of the Australian Curriculum.
- To implement decisions made by Education Council to enhance the Australian Curriculum following the Review of the Australian Curriculum.

Reporting and assessment

- To provide a richer array of information on Australian schools and on student achievement, progress and participation.
- To pilot a more interactive and timely format for the presentation of the National Report on Schooling in Australia.
- 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 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 range of learning areas and valued outcomes, particularly those capabilities of special importance in the 21st century.

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 analysis 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 stakeholder expectations.
- To strengthen connections with 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 statement

Table 2.1 provides an overview of the total expenses for outcome 1, by programme.

Table 2.1: Budgeted expenses for Outcome 1

Outcome 1: Improved quality and consistency of school education in Australia through a national curriculum, national assessment, data collection and performance reporting system.	2014–15 Estimated actual expenses \$'000	2015–16 Estimated expenses \$'000
Programme 1.1: National Curriculum		
Revenue from Government		
Ordinary annual services (Appropriation Bill No. 1)		
Payment from related entities	6,100	3,735
Revenues from industry sources		
Revenues from other independent sources	5,421	3,625
Total for Programme 1.1	11,521	7,360
Programme 1.2: National Data Collection and Reporting		
Revenue from Government		
Ordinary annual services (Appropriation Bill No. 1)		
Payment from related entities	1,390	1,143
Revenues from industry sources		
Revenues from other independent sources	1,236	1,109
Total for Programme 1.2	2,626	2,252
Programme 1.3: National Assessment		
Revenue from Government		
Ordinary annual services (Appropriation Bill No. 1)		
Payment from related entities	6,763	7,922
Revenues from industry sources		
Revenues from other independent sources	6,011	7,686
Total for Programme 1.3	12,774	15,608
Outcome 1 totals by resource type		
Revenue from Government		
Ordinary annual services (Appropriation Bill No. 1)		
Payment from related entities	14,253	12,800
Revenues from industry sources		
Revenues from other independent sources	12,668	12,420
Total expenses for Outcome 1	26,921	25,220
	2014–15	2015–16
Average staffing level (number)	95	93

Contributions to Outcome 1

Programme 1.1: National Curriculum

Programme objectives

- To finalise the F-10 Australian Curriculum, comprising content descriptions, achievement standards and annotated work samples for all learning areas listed in the Melbourne Declaration on Educational Goals for Young Australians with due emphasis to general capabilities and cross-curricular priorities.
- 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 develop and implement a rigorous approach to benchmarking the Australian Curriculum with curriculums of leading nations.
- To enhance public access to, and understanding and awareness of, the Australian Curriculum.
- To complete the fourth round of alternative curriculum recognition.
- To undertake approved actions arising from the 2014 monitoring of the Australian Curriculum, complete the 2015 monitoring process and initiate the 2016 process.

Programme expenses

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

Programme expenses table

	2014–15 Estimated actual \$'000	2015–16 Budget \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000
<u>1.1.1 - National Curriculum</u>					
Annual departmental expenses:					
Payment related entities	6,100	3,735	-	-	-
Revenues from Independent Resource	5,421	3,625	-	-	-
<i>Total component expenses</i>	11,521	7,360	-	-	-
<u>1.1.2 - National Data Collection and Reporting</u>					
Annual departmental expenses:					
Payment related entities	1,390	1,143	-	-	-
Revenues from Independent Resource	1,236	1,109	-	-	-
<i>Total component expenses</i>	2,626	2,252	-	-	-
<u>1.1.3 - National Assessment</u>					
Annual departmental expenses:					
Payment related entities	6,763	7,922	-	-	-
Revenues from Independent Resource	6,011	7,686	-	-	-
<i>Total component expenses</i>	12,774	15,608	-	-	-
Total programme expenses	26,921	25,220	-	-	-

Note: The current ACARA funding agreement ends with the 2015–16 financial year. Funding for the next four year work plan will be considered by COAG Education Council.

Programme 1.1 deliverables

- Education Council directives regarding the Australian Curriculum are implemented by resolving the overcrowded curriculum, rebalancing the curriculum, improving accessibility for all students and improving parental engagement around the curriculum.
- The Aboriginal languages and Torres Strait Islander languages framework is developed.
- The remaining languages curriculums are developed (Auslan, Turkish and Hindi, as well as a framework for classical languages, followed by curriculums for Classical Greek and Latin).
- Student work sample portfolios are published for arts, languages, health and physical education, technologies, civics and citizenship, economics and business, geography and work studies Years 9–10.

Programme 1.1 key performance indicators

- Education Council approves ACARA's proposed amendments to the Australian Curriculum following on from the Review of the Australian Curriculum.
- Education Council approves the following for publication as endorsed curriculum: arts, languages (Chinese, French, Indonesian, Italian, Arabic, German, Japanese, Korean, Modern Greek, Vietnamese and Spanish), health and physical education, technologies, civics and citizenship, and economics and business, as well as work studies (Years 9 and 10).
- Education Council approves the Aboriginal languages and Torres Strait Islander languages framework.
- ACARA successfully delivers against its work plan for 2015–16, as agreed by Education Council.

Programme 1.2: National Data Collection and Reporting

Programme objectives

- To provide a richer more user-friendly 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 monitor and, where necessary, review the existing national key performance measures for schools in the light of the national goals outlined in the Melbourne Declaration and current legislative accountability requirements for school authorities.

Programme expenses

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

Programme 1.2 deliverables

- Addition of updated assessment and other school-related data on the My School website providing more information to the public about Australia's schools, including further trend and comparative information.
- To pilot a more interactive and timely format for the presentation of the National Report on Schooling in Australia.
- Update and modify the Measurement Framework for Schooling in Australia where appropriate.
- National Report on Schooling in Australia 2013 published and the National Report on Schooling in Australia 2014 published where data are available.

Programme 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 (e.g. attendance data broken down by Indigenous status).

Programme 1.3: National Assessment

Programme 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.

Programme expenses

ACARA may have increased programme expenses over forward years with the dual modes of testing, pen and paper and NAPLAN online tests.

Programme 1.3 deliverables

- Delivery and analysis of National Assessment Programme – Literacy and Numeracy (NAPLAN) tests.
- Delivery and analysis of National Assessment Programme – Sample Assessment (NAP – Sample) triennial cycle tests.
- Delivery of research and test items to prepare for the delivery of NAPLAN online from 2017.
- Revised national assessment frameworks are aligned with the Australian Curriculum to guide NAPLAN and NAP – Sample test development for 2017 and beyond.
- Publication of an annual Test Incidents Report.
- Publication of NAP – Sample Public Report, NAPLAN summary information and NAPLAN National Report 2015.

Programme 1.3 key performance indicators

- NAPLAN and NAP– Sample assessments 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 assessment results are analysed accurately and meaningfully for reporting against common scales.

- Strong awareness of the National Protocols for Test Administration within schools, leading to greater consistency in national test administration and minimal test incidents.
- NAPLAN online test items are trialled according to protocols and risk management strategies.

Section 3: Explanatory tables and budgeted financial statements

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

3.1 EXPLANATORY TABLES

3.1.1 Movement of administered funds between years

Table 3.1.1: Movement of administered funds between years

ACARA has no administered funds therefore table 3.1.1 is not presented.

3.1.2 Special accounts

Table 3.1.2: Estimates of special account flows and balances

ACARA has no special accounts therefore table 3.1.2 is not presented.

3.1.3 Australian Government Indigenous expenditure

Table 3.1.3: Australian Government Indigenous expenditure (AGIE)

The 2014–15 Australian Government Indigenous Statement is not applicable because ACARA has no Indigenous-specific expenses therefore table 3.1.3 is not presented.

3.2 BUDGETED FINANCIAL STATEMENTS

3.2.1 Differences in entity 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 applicable ministerial council 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

	2014–15 Estimated actual \$'000	2015–16 Budget \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000
EXPENSES					
Employee benefits	14,425	14,874	-	-	-
Suppliers	11,746	9,616	-	-	-
Depreciation and amortisation	750	730	-	-	-
Total expenses	26,921	25,220	-	-	-
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services					
Fees and fines					
Interest	220	220	-	-	-
Other	26,701	25,000	-	-	-
Total own-source revenue	26,921	25,220	-	-	-
Gains					
Sale of assets					
Other ^(a)					
Total gains	-	-	-	-	-
Total own-source income	26,921	25,220	-	-	-
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	-	-	-	-	-
Note: Impact of net cash appropriation arrangements					
	2014–15 \$'000	2015–16 \$'000	2016–17 \$'000	2017–18 \$'000	2018–19 \$'000
Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations.	-	-	-	-	-
less heritage and cultural depreciation expenses previously funded through revenue appropriations ^(b)					
Total comprehensive income/(loss) - as per the Statement of comprehensive income	-	-	-	-	-

(a) Includes funding provided by the Department of Education and Training.

(b) From 2009–10, the Government replaced Bill 1 revenue appropriations for the heritage and cultural depreciation expenses of designated Collection Institutions, with a separate capital budget (the Collection Development Acquisition Budget, or CDAB) provided through Bill 2 equity appropriations. For information regarding CDABs, please refer to Table 3.2.5 Departmental Capital Budget Statement.

Notes:

The current ACARA funding agreement ends with the 2015–16 financial year. Funding for the next four year work plan will be considered by COAG Education Council.

Prepared on Australian Accounting Standards basis.

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

	2014–15 Estimated actual \$'000	2015–16 Budget \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	4,463	3,847	-	-	-
Trade and other receivables	175	145	-	-	-
Total financial assets	4,638	3,992	-	-	-
Non-financial assets					
Land and buildings					
Property, plant and equipment	1,076	596	-	-	-
Other non-financial assets	130	90	-	-	-
Total non-financial assets	1,206	686	-	-	-
Assets held for sale					
Total assets	5,844	4,678	-	-	-
LIABILITIES					
Payables					
Suppliers	1,887	1,251	-	-	-
Other payables	510	40	-	-	-
Total payables	2,397	1,291	-	-	-
Provisions					
Employee provisions	1,020	960	-	-	-
Other provisions					
Total provisions	1,020	960	-	-	-
Liabilities included in disposal groups held for sale					
Total liabilities	3,417	2,251	-	-	-
Net assets	2,427	2,427	-	-	-
EQUITY*					
Parent entity interest					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Retained surplus (accumulated deficit)	2,427	2,427	-	-	-
Total parent entity interest	2,427	2,427	-	-	-
Attributed to non-controlling interest					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Retained surplus (accumulated deficit)	-	-	-	-	-
Total non-controlling interest	-	-	-	-	-
Total Equity	2,427	2,427	-	-	-

* Equity is the residual interest in assets after the deduction of liabilities.

Notes:

The current ACARA funding agreement ends with the 2015–16 financial year. Funding for the next four year work plan will be considered by COAG Education Council.
Prepared on Australian Accounting Standards basis.

Table 3.2.3: Departmental statement of changes in equity — summary of movement (Budget year 2015–16)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2015					
Balance carried forward from previous period	2,427	-	-	-	2,427
Adjustment for changes in accounting policies					-
Adjusted opening balance	-	-	-	-	-
Transactions with owners					
Contributions by owners					
Equity Injection	-	-	-	-	-
Sub-total transactions with owners	-	-	-	-	-
Estimated closing balance as at 30 June 2016	2,427	-	-	-	2,427
Less: non-controlling interests*					-
Closing balance attributable to the Australian Government	2,427	-	-	-	2,427

* This disclosure is not required if an entity does not have non-controlling interests.
Prepared on Australian Accounting Standards basis.

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

	2014–15 Estimated actual \$'000	2015–16 Budget \$'000	2016–17 Forward estimate \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations					
Receipts from Government					
Sale of goods and rendering of services	26,701	25,000	-	-	-
Interest	220	220	-	-	-
Other	-	-	-	-	-
Total cash received	26,921	25,220	-	-	-
Cash used					
Employees	14,425	14,874	-	-	-
Suppliers	20,430	10,712	-	-	-
Other	-	-	-	-	-
Total cash used	34,855	25,586	-	-	-
Net cash from/(used by) operating activities	(7,934)	(366)	-	-	-
INVESTING ACTIVITIES					
Cash received					
Investments	-	-	-	-	-
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Purchase of property, plant and equipment	250	250	-	-	-
Other	-	-	-	-	-
Total cash used	250	250	-	-	-
Net cash from/(used by) investing activities	(250)	(250)	-	-	-
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	-	-	-	-
Other	-	-	-	-	-
Total cash received	-	-	-	-	-
Cash used					
Total cash used	-	-	-	-	-
Net cash from/(used by) financing activities	-	-	-	-	-
Net increase/(decrease) in cash held	(8,184)	(616)	-	-	-
Cash and cash equivalents at the beginning of the reporting period	12,647	4,463	-	-	-
Cash and cash equivalents at the end of the reporting period	4,463	3,847	-	-	-

Notes:

The current ACARA funding agreement ends with the 2015–16 financial year. Funding for the next four year work plan will be considered by COAG Education Council.
Prepared on Australian Accounting Standards basis.

Table 3.2.5: Departmental capital budget statement (for the period ended 30 June)

ACARA does not have a departmental capital budget therefore table 3.2.5 is not presented.

Table 3.2.6: Statement of asset movements (Budget year 2015–16)

	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Other \$'000	Total \$'000
As at 1 July 2015				
Gross book value	4,997	591	-	5,588
Accumulated depreciation/amortisation and impairment	(3,921)	(591)	-	(4,512)
Opening net book balance	1,076	-	-	1,076
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - other	250	-	-	250
Total additions	250	-	-	250
Other movements				
Assets held for sale or in a disposal group held for sale	-	-	-	-
Depreciation/amortisation expense	(730)	-	-	(730)
Total other movements	(730)	-	-	(730)
As at 30 June 2016				
Gross book value	5,247	591	-	5,838
Accumulated depreciation/amortisation and impairment	(4,651)	(591)	-	(5,242)
Closing net book balance	596	-	-	596

Prepared on 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 therefore 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 therefore 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 therefore table 3.2.9 is not presented.

Table 3.2.10: Administered capital budget statement (for the period ended 30 June)

ACARA has no administered capital budget therefore table 3.2.10 is not presented.

Table 3.2.11: Statement of administered asset movements (Budget year 2015–16)

ACARA has no administered asset movements therefore 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 2015–16 budget year. The accounting policies used in preparing these financial statements are consistent with those used in ACARA's 2013–14 Annual Report.