

# **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's strategic directions are set by the Council of Australian Governments (COAG) Education Council.

ACARA's mission is to improve the learning of all young Australians through world-class school curriculum, assessment and reporting.

Important for ACARA in 2016–17 is its responsibility for test development and online assessment research in preparation for moving the National Assessment Program – Literacy and Numeracy (NAPLAN) online, in collaboration with Education Services Australia (ESA) and all Australian governments.

ACARA's strategic directions for 2016–17 to 2019–20 are:

#### **National Curriculum**

- provide a world-class curriculum from Foundation to Year 12 in specified learning areas which is fit for purpose, accessible and available for implementation
- assemble the evidence base required to both evaluate the current curriculum and develop the next generation of the national curriculum
- provide expert advice on curriculum practice and in international developments

#### **National Assessment**

- provide a quality, comprehensive and cohesive suite of assessments (including NAPLAN and NAP Sample) based on the national curriculum and delivered online, to improve the understanding of educational outcomes for Australian students
- provide expert advice on educational assessment

**National Data and Reporting**

- provide and apply a comprehensive and reliable national measurement framework including high-quality performance indicators
- facilitate the use of data for research and policy development
- deliver detailed, accessible, timely and innovative school-education information

**National Collaboration and Leadership**

- be a leading expert body in curriculum practice, educational assessment and national reporting in close collaboration with government and non-government partners in education and other key stakeholders.

ACARA works 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 in achieving its deliverables.

The management of risk is fundamental to achieving ACARA's strategic directions in a complex stakeholder environment. ACARA's Board, Audit and Risk Committee and executive, as well as staff, are actively involved in risk management for ACARA. This work is supported by an internal audit program that tests ACARA's compliance framework and controls.

## 1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to ACARA for its operations and to deliver programs and services on behalf of the government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the government or the public) and departmental (for ACARA's operations) classification.

For more detailed information on special accounts and special appropriations, refer to Budget Paper No. 4 – Agency Resourcing.

Information in this table is presented on a resourcing (i.e. appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

**Table 1.1: ACARA resource statement — Budget estimates for 2016–17 as at Budget May 2016**

	<i>2015–16 estimated actual \$'000</i>	<i>2016–17 estimate \$'000</i>
<b>Opening balance/cash reserves at 1 July <sup>(a)</sup></b>		
<b>Funds from Government</b>		
Annual appropriations - ordinary annual services <sup>(b)</sup>		
Outcome 1	-	-
<i>Total annual appropriations</i>	-	-
Amounts received from related entities		
Amounts from portfolio department <sup>(c)</sup>	12,800	12,996
Amounts from other entities	-	-
<i>Total amounts received from related entities</i>	12,800	12,996
<b>Total funds from Government</b>	<b>12,800</b>	<b>12,996</b>
<b>Funds from other sources</b>		
Interest	140	60
Royalties	-	-
Sale of goods and services	-	-
Other	13,215	14,404
<b>Total funds from other sources</b>	<b>13,355</b>	<b>14,464</b>
<b>Total net resourcing for Entity</b>	<b>26,155</b>	<b>27,460</b>
	<i>2015–16</i>	<i>2016–17</i>
<b>Average staffing level (number)</b>	<b>78</b>	<b>93</b>

Prepared on a resourcing (i.e. appropriations available) basis.

(a) Cash at bank as reported in the 2014–15 Annual Report.

(b) Appropriation Bill (No. 1) 2016–17

(c) Funding provided by the portfolio department that is not specified within the Annual Appropriation Bills as a payment to that corporate entity (for example, a grant awarded to a corporate entity from one of its portfolio department's administered programs).

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Australian Curriculum, Assessment and Reporting Authority (ACARA) is not directly appropriated as it is a Corporate Commonwealth entity. Appropriations are made to the Department of Education and Training which are then paid to ACARA and are considered as 'departmental' for all purposes.

## **Section 2: Outcomes and planned performance**

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. This document identifies the programs which contribute to government outcomes over the Budget and forward years.

The outcome and its related programs are described below. The following tables provide information on outcomes and programs by funding source.

From 1 July 2015, performance reporting requirements in the Portfolio Budget Statements sit alongside those required under the enhanced Commonwealth Performance Framework. The performance criteria described in these Portfolio Budget Statements should be read with broader information provided in ACARA's corporate plan and annual reports to provide the complete performance story.



## 2.1 BUDGETED EXPENSES AND PERFORMANCE 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**

### Budgeted expenses for Outcome 1

This table shows how much ACARA intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

**Table 2.1.1: Budgeted expenses for Outcome 1**

	2015–16 Estimated actual \$'000	2016–17 Budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
<b>Outcome 1: Improved quality and consistency of school education in Australia through a national curriculum, national assessment, data collection, and performance reporting system</b>					
<b>Program 1.1: National Curriculum</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)					
Payment from related entities	5,478	1,869	2,040	2,398	2,467
Revenues from other independent sources	6,357	2,072	2,105	2,400	2,469
<b>Total expenses for Program 1.1</b>	<b>11,835</b>	<b>3,941</b>	<b>4,145</b>	<b>4,798</b>	<b>4,936</b>
<b>Program 1.2: National Data Collection and Reporting</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)					
Payment from related entities	1,249	1,429	1,759	2,149	2,090
Revenues from other independent sources	1,449	1,584	1,815	2,151	2,092
<b>Total expenses for Program 1.2</b>	<b>2,698</b>	<b>3,013</b>	<b>3,574</b>	<b>4,300</b>	<b>4,182</b>
<b>Program 1.3: National Assessment</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)					
Payment from related entities	6,073	9,225	8,482	7,816	7,836
Revenues from other independent sources	7,049	10,284	8,812	7,882	7,902
<b>Total expenses for Program 1.3</b>	<b>13,122</b>	<b>19,509</b>	<b>17,294</b>	<b>15,698</b>	<b>15,738</b>
<b>Program 1.4: National Collaboration and Leadership</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)					
Payment from related entities	-	473	515	632	652
Revenues from other independent sources	-	524	532	632	652
<b>Total expenses for Program 1.4</b>	<b>-</b>	<b>997</b>	<b>1,047</b>	<b>1,264</b>	<b>1,304</b>
<b>Outcome 1 totals by resource type</b>					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)					
Payment from related entities	12,800	12,996	12,796	12,995	13,045
Revenues from other independent sources	14,855	14,464	13,264	13,065	13,115
<b>Total expenses for Outcome 1</b>	<b>27,655</b>	<b>27,460</b>	<b>26,060</b>	<b>26,060</b>	<b>26,160</b>
<b>Average staffing level (number)</b>	2015–16	2016–17			
	78	93			

**Performance criteria for Outcome 1**

Table 2.1.2 below details the performance criteria for each program associated with Outcome 1. It also summarises how each program is delivered and where 2016–17 Budget measures have created new programs or materially changed existing programs.

**Table 2.1.2: Performance criteria for Outcome 1**

<b>Outcome 1: Improved quality and consistency of school education in Australia through a national curriculum, national assessment, data collection, and performance reporting system</b>		
<b>Program 1.1 – National Curriculum</b>		
The rationale for an Australian curriculum centres on improving the quality, equity and transparency of Australia’s education system. In particular, a national curriculum ensures that every child in Australia, regardless of where they live or the school they attend, has access to a world-class curriculum.		
Delivery	<ul style="list-style-type: none"> <li>Delivering the Foundation - Year 10 and Senior Secondary Australian Curriculum through the Australian Curriculum website.</li> <li>Strengthening assessment of student learning of the Australian Curriculum through provision of student work samples and illustrations of practice and NAP development and data analysis.</li> <li>Monitoring the effectiveness of the Australian Curriculum by collecting, analysing and reporting annually on feedback.</li> <li>Reviewing and reporting on recent developments in research and international curriculum practice to inform national policy and practice and to further improve the Australian Curriculum.</li> <li>Providing authoritative Australian Curriculum advice to stakeholders and facilitating information-sharing and collaboration in support of the Australian Curriculum.</li> </ul>	
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2015–16	<p>Education Council approves:</p> <ul style="list-style-type: none"> <li>ACARA’s proposed amendments to the Australian Curriculum following on from the Review of the Australian Curriculum.</li> <li>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).</li> <li>the Aboriginal languages and Torres Strait Islander languages framework.</li> </ul> <p><b>Expected achievement against criterion:</b> Proposed amendments endorsed and non-languages curricula published in September 2015 The Aboriginal languages and Torres Strait Islander languages framework endorsed in December 2015</p>	<p>ACARA successfully delivers against its work plan for 2015–16, as agreed by Education Council</p> <p>Report submitted to the Education Council in August 2016 on its progress against its Charter during 2015–16</p>

<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2016–17	<ul style="list-style-type: none"> <li>Monitoring activities around the national curriculum undertaken</li> <li>Material to improve accessibility of the Australian Curriculum for students with disability (in addition to those relating to the Review of the Australian Curriculum) developed and approved</li> </ul>	<ul style="list-style-type: none"> <li>Monitoring Report published by end of January 2017</li> <li>Materials to improve the accessibility of the Australian Curriculum for students with disability published by end of July 2017</li> </ul>
2017–18 and beyond	<ul style="list-style-type: none"> <li>Monitoring activities around the national curriculum undertaken including measuring satisfaction with the Australian Curriculum website</li> <li>Portfolios of work samples for all published curriculum available</li> <li>Comparisons undertaken between the Australian Curriculum and curriculum of top performing school systems and/or nations</li> </ul>	<ul style="list-style-type: none"> <li>Monitoring Report published by end of January in 2018, 2019 and 2020</li> <li>Strong satisfaction with the Australian Curriculum website recorded by end of July 2018</li> <li>Portfolios of work samples finalised and published by end of July 2019</li> <li>At least eight comparisons made and reported on by end of July 2020</li> </ul>
<b>Purpose</b>	Program 1.1 contributes to the following purposes of ACARA: <ul style="list-style-type: none"> <li>provide a world-class curriculum from Foundation to Year 12 in specified learning areas which is fit for purpose, accessible and available for implementation</li> <li>assemble the evidence base required to both evaluate the current curriculum and develop the next generation of the national curriculum</li> <li>provide expert advice on curriculum practice and in international developments</li> </ul>	

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<b>Program 1.2 – National Assessment</b>		
<p>National assessment provides school education leaders, teachers and parents with the means to periodically assess students against previous performance, national benchmarks and their peers using an objective measure. The National Assessment Program – Literacy and Numeracy (NAPLAN) is used in combination with other forms of assessment to diagnose learning and inform priorities for students, cohorts and schools. New digital technologies are transforming assessment.</p>		
<b>Delivery</b>	<ul style="list-style-type: none"> <li>• Researching, developing and supporting activities required for online assessment.</li> <li>• Managing the planning and development and oversee the delivery and reporting for the National Assessment Program Literacy and Numeracy (NAPLAN), managing the transition from pen and paper to online delivery.</li> <li>• Managing the development and overseeing the delivery of assessments and reporting for the National Assessment Program (NAP) sample assessments.</li> <li>• Responding to agreed national assessment policy and providing evidence-based advice to AESOC and Education Council.</li> </ul>	
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2015–16	<p>NAPLAN and NAP—Sample assessment results are analysed accurately and meaningfully for reporting against common scales</p> <p><b>Expected achievement against criterion:</b></p> <ul style="list-style-type: none"> <li>• NAPLAN and NAP—Sample assessment results were analysed accurately and meaningfully</li> </ul>	<p>NAPLAN and NAP– Sample assessments are conducted according to agreed protocols and risk management strategies. Any incidents are managed as per the protocols in an efficient and effective manner</p> <ul style="list-style-type: none"> <li>• NAPLAN and NAP – Sample assessments successfully conducted</li> </ul> <p>Strong awareness of the National Protocols for Test Administration within schools, leading to greater consistency in national test administration and minimal test incidents</p> <ul style="list-style-type: none"> <li>• Slight decrease in total number of reported test incidents</li> </ul> <p>NAPLAN online test items are trialled according to protocols and risk management strategies</p> <ul style="list-style-type: none"> <li>• Trials successfully conducted in July – August 2015</li> </ul>
2016–17	<ul style="list-style-type: none"> <li>• Development and delivery of the National Assessment Program (NAP) including the delivery of NAPLAN online in 2017</li> <li>• Development of NAPLAN online proficiency standards and reports (student, school, national)</li> </ul>	<ul style="list-style-type: none"> <li>• Successful delivery of NAPLAN online and NAPLAN pen and paper assessments and online NAP sample Civics and Citizenship NAPLAN</li> <li>• Online proficiency standards agreed to and reports finalised and communicated</li> </ul>
2017–18 and beyond	<ul style="list-style-type: none"> <li>• Development and delivery of the National Assessment Program (NAP) ACARA research relating to online assessment undertaken</li> <li>• Research to be undertaken around online assessment finalised</li> <li>• Review of NAPLAN online processes undertaken</li> <li>• Stakeholder satisfaction with online assessment measured</li> </ul>	<ul style="list-style-type: none"> <li>• NAP successfully delivered online and reported on in 2017–18, 2018–19 and 2019–20</li> <li>• 100 per cent completion of agreed research relating to online assessment and findings communicated before the end of 2018</li> <li>• NAPLAN online processes revised (including the potential addition of gain scores to Individual Student Reports) by end of July 2019</li> <li>• Strong level of satisfaction with online assessment as measured in 2019–20</li> </ul>

<b>Purpose</b>	Program 1.2 contributes to the following purposes of ACARA: <ul style="list-style-type: none"><li>• provide a quality, comprehensive and cohesive suite of assessments (including NAPLAN and NAP Sample) based on the national curriculum and delivered online, to improve the understanding of educational outcomes for Australian students</li><li>• provide expert advice on educational assessment</li></ul>
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<b>Program 1.3 – National data collection and reporting</b>		
Public reporting promotes accountability and engagement in school education. Provision of quality information on schooling is important for schools and their students, for parents and their families and for the community and governments.		
<b>Delivery</b>	<ul style="list-style-type: none"> <li>Monitoring and, where necessary, reviewing the existing national key performance measures for schools.</li> <li>Producing a comprehensive and authoritative national report on schooling in Australia related to national key performance measures.</li> <li>Managing the collection and quality assurance of data and providing national school information through the My School website and national reports.</li> <li>Managing the sharing and dissemination of data with government and non-government school authorities and with other applicants in accordance with agreed protocols.</li> <li>Responding to agreed national data collection and reporting policy and provide evidence-based advice to AESOC and Education Council.</li> </ul>	
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2015–16	<p>ACARA data continues to be materially accurate.</p> <p><b>Expected achievement against criterion:</b></p> <ul style="list-style-type: none"> <li>Data reported in 2015–16, such as the National Report on Schooling in Australia and on the My School website are materially accurate</li> </ul>	<p>An additional year's data on the My School website is provided, including any specific new measures approved by Ministers</p> <ul style="list-style-type: none"> <li>My School was updated during 2015–16 with an additional year's data including attendance data broken down by Indigenous status</li> </ul>
2016–17	<ul style="list-style-type: none"> <li>The 2015 National Report on Schooling in Australia is finalised and published</li> <li>Australian Schools List finalised including a process for regular updating</li> </ul>	<ul style="list-style-type: none"> <li>A concise national report, reporting key information published by the end of December 2016 and a related data portal available, allowing public access to the various national data sets for schooling</li> <li>Australian Schools List implemented with a process for regular updating agreed to and also implemented by end of July 2017</li> </ul>
2017–18 and beyond	<ul style="list-style-type: none"> <li>The national report on schooling in Australia is published before the end of the subsequent calendar year</li> <li>A review and revision of the Measurement Framework for Schooling in Australia, in consultation with stakeholders and advisory groups undertaken in 2017–18</li> <li>Level of stakeholder satisfaction with the My School website in 2018–19</li> <li>Enhancements to My School considered and agreed to by the Education Council in September 2015 implemented</li> </ul>	<ul style="list-style-type: none"> <li>The 2016, 2017, and 2018 national reports on schooling in Australia are all published by the end of December of the following year</li> <li>Review finalised and suggested modifications endorsed by the Education Council in 2017–18</li> <li>Strong level of satisfaction with the My School website recorded by end of July 2019</li> <li>All enhancements agreed to by the Education Council implemented by end of July 2020</li> </ul>

<b>Purpose</b>	Program 1.3 contributes to the following purposes of ACARA: <ul style="list-style-type: none"><li>• provide and apply a comprehensive and reliable national measurement framework including high-quality performance indicators</li><li>• facilitate the use of data for research and policy development</li><li>• deliver detailed, accessible, timely and innovative school-education information.</li></ul>
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<b>Program 1.4 – National collaboration and leadership</b>		
<p>ACARA will work in a transparent and collaborative manner with Commonwealth/state/territory departments of education and government and, non-government school authorities. ACARA will share its proposals and work with a range of advisory groups to enable all stakeholders to provide input.</p>		
<b>Delivery</b>	<ul style="list-style-type: none"> <li>• Providing national leadership in curriculum, assessment, data collection and reporting directly and in collaboration with the Commonwealth, states, territories, non-government sector, AITSL, Education Services Australia (ESA) and other stakeholder groups, and ensuring liaison with key stakeholders across all matters relating to curriculum, assessment and reporting.</li> <li>• Communicating information about ACARA's work and achievements to partners, stakeholders and the broader community.</li> <li>• Collaborating with international education bodies to ensure ACARA's work and advice to ministers are informed by leading research and better practice, and provide support services internationally where this aligns with ACARA's core areas of work.</li> </ul>	
<b>Performance information</b>		
<b>Year</b>	<b>Performance criteria</b>	<b>Targets</b>
2015–16	Program not referred to as a separate program in 2015–16	Program not referred to as a separate program in 2015–16
2016–17	<ul style="list-style-type: none"> <li>• An improved advisory structure that is fit-for-purpose is in place</li> <li>• Maintain a transparent and timely reporting process and structure</li> <li>• Collaboration with partners (government and non-government school sectors) and national stakeholders and international education bodies clearly maintained</li> </ul>	<ul style="list-style-type: none"> <li>• Advisory structure published and communicated to partners with strong level of satisfaction received</li> <li>• Progress reports against the annual work plan submitted to the Education Council and/or AESOC twice a year and at each meeting of the ACARA Board and all advice provided on time and of high quality</li> <li>• Regularly scheduled meetings of ACARA's key advisory groups; attendance by ACARA at key working groups and peak bodies and evidence of communication with international education bodies</li> </ul>
2017–18 and beyond	As per 2016–17	As per 2016–17
<b>Purpose</b>	<p>Program 1.4 contributes to the following purposes of ACARA:</p> <ul style="list-style-type: none"> <li>• be a leading expert body in curriculum practice, educational assessment and national reporting in close collaboration with government and non-government partners in education and other key stakeholders.</li> </ul>	



## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of ACARA's finances for the 2016-17 budget year, including the impact of budget measures and resourcing on financial statements.

### **3.1 BUDGETED FINANCIAL STATEMENTS**

#### **3.1.1 Differences between entity resourcing and financial statements**

There are no differences between the agency resourcing table 1.1 and financial statements.

#### **3.1.2 Explanatory notes and analysis of budgeted financial statements**

The Commonwealth has allocated funding for ACARA of up to \$51.8 million from 2016-17 to 2019-20.

In April 2016 Ministers agreed to ACARA's total budget of \$105.5 million over four years, 2016-17 to 2019-20 being equally shared between the Commonwealth and the states and territories based on the applicable ministerial council funding formula.

### 3.2 BUDGETED FINANCIAL STATEMENTS TABLES

**Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June**

	2015–16 Estimated actual \$'000	2016–17 Budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
<b>EXPENSES</b>					
Employee benefits	13,880	13,017	12,754	12,943	12,722
Suppliers	13,045	13,743	12,606	12,417	12,738
Depreciation and amortisation	730	700	700	700	700
Other expenses	-	-	-	-	-
<b>Total expenses</b>	<b>27,655</b>	<b>27,460</b>	<b>26,060</b>	<b>26,060</b>	<b>26,160</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services					
Interest	140	60	60	60	60
Other	26,015	27,400	26,000	26,000	26,100
<b>Total own-source revenue</b>	<b>26,155</b>	<b>27,460</b>	<b>26,060</b>	<b>26,060</b>	<b>26,160</b>
<b>Gains</b>					
Sale of assets	-	-	-	-	-
Other	-	-	-	-	-
<b>Total gains</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>26,155</b>	<b>27,460</b>	<b>26,060</b>	<b>26,060</b>	<b>26,160</b>
<b>Net (cost of)/contribution by services</b>	<b>(1,500)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue from Government	-	-	-	-	-
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation surplus					
<b>Total other comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2: Budgeted departmental balance sheet (as at 30 June)**

	2015–16 Estimated actual \$'000	2016–17 Budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	4,894	5,079	5,389	5,849	6,009
Trade and other receivables	175	165	155	155	145
Other financial assets	-	-	-	-	-
<b>Total financial assets</b>	<b>5,069</b>	<b>5,244</b>	<b>5,544</b>	<b>6,004</b>	<b>6,154</b>
<b>Non-financial assets</b>					
Property, plant and equipment	1,800	1,350	900	450	100
Other non-financial assets	150	90	90	90	90
<b>Total non-financial assets</b>	<b>1,950</b>	<b>1,440</b>	<b>990</b>	<b>540</b>	<b>190</b>
Assets held for sale					
<b>Total assets</b>	<b>7,019</b>	<b>6,684</b>	<b>6,534</b>	<b>6,544</b>	<b>6,344</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	1,950	1,850	1,700	1,700	1,500
Other payables	2,690	2,555	2,555	2,565	2,565
<b>Total payables</b>	<b>4,640</b>	<b>4,405</b>	<b>4,255</b>	<b>4,265</b>	<b>4,065</b>
<b>Interest bearing liabilities</b>					
Other interest bearing liabilities	-	-	-	-	-
<b>Total interest bearing liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions</b>					
Employee provisions	1,700	1,600	1,600	1,600	1,600
Other provisions					
<b>Total provisions</b>	<b>1,700</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>
Liabilities included in disposal groups held for sale					
<b>Total liabilities</b>	<b>6,340</b>	<b>6,005</b>	<b>5,855</b>	<b>5,865</b>	<b>5,665</b>
<b>Net assets</b>	<b>679</b>	<b>679</b>	<b>679</b>	<b>679</b>	<b>679</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Retained surplus (accumulated deficit)	679	679	679	679	679
<b>Total parent entity interest</b>	<b>679</b>	<b>679</b>	<b>679</b>	<b>679</b>	<b>679</b>
<b>Attributed to non-controlling interest</b>					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Retained surplus (accumulated deficit)	-	-	-	-	-
<b>Total non-controlling interest</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total equity</b>	<b>679</b>	<b>679</b>	<b>679</b>	<b>679</b>	<b>679</b>

Prepared on Australian Accounting Standards basis.

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

**Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2016–17)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2016</b>					
Balance carried forward from previous period	679	-	-	-	679
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	<b>679</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>679</b>
<b>Comprehensive income</b>					
Other comprehensive income	-	-	-	-	-
Surplus/(deficit) for the period	-	-	-	-	-
<b>Total comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
of which:					
Attributable to the Australian Government	-	-	-	-	-
Attributable to non-controlling interest	-	-	-	-	-
<b>Transactions with owners</b>					
<b>Contributions by owners</b>					
Equity injection	-	-	-	-	-
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers between equity					
Transfers between equity components	-	-	-	-	-
<b>Estimated closing balance as at 30 June 2017</b>	<b>679</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>679</b>
Less: non-controlling interests	-	-	-	-	-
<b>Closing balance attributable to the Australian Government</b>	<b>679</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>679</b>

Prepared on Australian Accounting Standards basis.

**Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)**

	2015–16 Estimated actual \$'000	2016–17 Budget \$'000	2017–18 Forward estimate \$'000	2018–19 Forward estimate \$'000	2019–20 Forward estimate \$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Receipts from Government	27,690	27,265	26,000	26,010	26,100
Interest	140	60	60	60	60
Net GST received	342	140	145	150	145
Other	1,015	-	-	-	-
<b>Total cash received</b>	<b>29,187</b>	<b>27,465</b>	<b>26,205</b>	<b>26,220</b>	<b>26,305</b>
<b>Cash used</b>					
Employees	14,145	13,147	12,980	13,171	12,947
Suppliers	12,810	13,883	12,665	12,339	12,848
Other	-	-	-	-	-
<b>Total cash used</b>	<b>26,955</b>	<b>27,030</b>	<b>25,645</b>	<b>25,510</b>	<b>25,795</b>
<b>Net cash from/(used by) operating activities</b>	<b>2,232</b>	<b>435</b>	<b>560</b>	<b>710</b>	<b>510</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
Investments	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	1,800	250	250	250	350
Other	-	-	-	-	-
<b>Total cash used</b>	<b>1,800</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>350</b>
<b>Net cash from/(used by) investing activities</b>	<b>(1,800)</b>	<b>(250)</b>	<b>(250)</b>	<b>(250)</b>	<b>(350)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	-	-	-	-	-
Proceeds from issuing financial instruments	-	-	-	-	-
Other	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
Repayments of borrowings	-	-	-	-	-
Dividends paid	-	-	-	-	-
Other	-	-	-	-	-
<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>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net increase/(decrease) in cash held</b>	<b>432</b>	<b>185</b>	<b>310</b>	<b>460</b>	<b>160</b>
Cash and cash equivalents at the beginning of the reporting period	4,462	4,894	5,079	5,389	5,849
Effect of exchange rate movements on cash and cash equivalents at the beginning of reporting period	-	-	-	-	-
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>4,894</b>	<b>5,079</b>	<b>5,389</b>	<b>5,849</b>	<b>6,009</b>

Prepared on Australian Accounting Standards basis.

**Table 3.5: Departmental capital budget statement (for the period ended 30 June)**

ACARA does not have a departmental capital budget therefore table 3.5 is not presented.

**Table 3.6: Statement of asset movements (Budget year 2016–17)**

	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Other \$'000	Total \$'000
<b>As at 1 July 2016</b>				
Gross book value	1,800	-	-	1,800
Accumulated depreciation/amortisation and impairment	-	-	-	-
<b>Opening net book balance</b>	<b>1,800</b>	<b>-</b>	<b>-</b>	<b>1,800</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - other	250	-	-	250
<b>Total additions</b>	<b>250</b>	<b>-</b>	<b>-</b>	<b>250</b>
<b>Other movements</b>				
Assets held for sale or in a disposal group held for sale				
Depreciation/amortisation expense	(700)	-	-	(700)
Disposals <sup>(a)</sup>				
From disposal of entities or operations (including restructuring)	-	-	-	-
Other	-	-	-	-
<b>Total other movements</b>	<b>(700)</b>	<b>-</b>	<b>-</b>	<b>(700)</b>
<b>As at 30 June 2017</b>				
Gross book value	2,050	-	-	2,050
Accumulated depreciation/ amortisation and impairment	(700)	-	-	(700)
<b>Closing net book balance</b>	<b>1,350</b>	<b>-</b>	<b>-</b>	<b>1,350</b>

Prepared on Australian Accounting Standards basis.

(a) Net proceeds may be returned to the OPA.

**Table 3.7: 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 3.7 is not presented.

**Table 3.8: 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 3.8 is not presented.

**Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)**

ACARA has no administered cash flows therefore table 3.9 is not presented.

**Table 3.10: Administered capital budget statement (for the period ended 30 June)**

ACARA has no administered capital budget therefore table 3.10 is not presented.

**Table 3.11: Statement of administered asset movements (Budget year 2016–17)**

ACARA has no administered asset movements therefore table 3.11 is not presented.