

**AUSTRALIAN CURRICULUM,
ASSESSMENT AND REPORTING
AUTHORITY**

**ENTITY RESOURCES AND PLANNED
PERFORMANCE**

AUSTRALIAN CURRICULUM, ASSESSMENT AND REPORTING AUTHORITY

| | |
|---|-----------|
| SECTION 1: ENTITY OVERVIEW AND RESOURCES | 76 |
| 1.1 Strategic direction statement..... | 76 |
| 1.2 Entity resource statement..... | 78 |
| SECTION 2: OUTCOMES AND PLANNED PERFORMANCE | 79 |
| 2.1 Budgeted expenses and performance for Outcome 1 | 80 |
| SECTION 3: BUDGETED FINANCIAL STATEMENTS..... | 87 |
| 3.1 Budgeted financial statements | 87 |
| 3.2. Budgeted financial statements tables | 88 |

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

ACARA's strategic directions are set through its Charter, issued by the Council of Australian Government's (COAG) Education Council (Council). The Charter reflects ACARA's role as an independent statutory authority and provides guidance about the nature of the activities ACARA is expected to undertake in fulfilling its functions and executing the policy directions set by the Council.

ACARA's budget is agreed to by Council and provided in accordance with the Council's agreed funding formula. ACARA's high-level 2017-18 to 2020-21 work plan and budget was endorsed by the Council in January 2018. ACARA's high-level 2021-22 work plan and budget will be submitted to the Council for consideration early in 2019 as part of its 2018-19 to 2021-22 rolling quadrennial plan.

A priority for ACARA during 2018-19 is to work in collaboration with Education Services Australia (ESA) and all Australian governments to ensure the successful transition to online assessment, with the goal to move the National Assessment Program - Literacy and Numeracy (NAPLAN) online by 2020. During this period, ACARA will also continue to assemble the necessary data and information needed to provide for future evidence based policy and curriculum development.

ACARA's strategic directions, endorsed by the Council in November 2016, are:

National Curriculum

- provide a world-class curriculum from Foundation to Year 12 in specified learning areas agreed to by Council
- assemble the evidence base required to review, develop and refine curriculum

National Assessment

- provide a quality, comprehensive and cohesive suite of assessments (including NAPLAN and NAP Sample)

National Data and Reporting

- provide and apply a comprehensive and reliable national measurement framework
- facilitate the use and dissemination of data for research and policy development in accordance with agreed protocols
- present detailed, accessible, timely and meaningful school education performance information

National Collaboration and Leadership

- provide effective national leadership in curriculum development, educational assessment and national reporting
- closely collaborate with jurisdictions, the non-government education sector and relevant stakeholders in pursuing the national education agenda

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 undertaking its work.

The management of risk is fundamental in supporting ACARA to achieve its 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 the entity's operations) classification.

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

Information in this table is presented on a resourcing (that is, 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 2018–19 as at Budget May 2018

| | <i>2017–18 Estimated actual \$'000</i> | 2018–19 Estimate \$ 000 |
|---|--|-------------------------------|
| Opening balance/cash reserves at 1 July | 6,779 | 4,912 |
| Funds from Government | | |
| Amounts received from related entities | | |
| Amounts from portfolio department (a) | 15,291 | 15,216 |
| Total amounts received from related entities | 15,291 | 15,216 |
| Total funds from Government | 15,291 | 15,216 |
| Funds from other sources | | |
| Interest | 195 | 180 |
| Other | 13,057 | 13,082 |
| Total funds from other sources | 13,252 | 13,262 |
| Total net resourcing for Australian Curriculum, Assessment and Reporting Authority | 35,322 | 33,390 |
| | <i>2017–18</i> | 2018–19 |
| Average staffing level (number) | 93 | 93 |

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

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

(a) 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).

Section 2: Outcomes and planned performance

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 entities achieve the intended results of their outcome statements. Entities 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. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the enhanced Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance criteria described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide an entity's complete performance story.

The most recent corporate plan for ACARA can be found at acara.edu.au

The most recent annual performance statement can be found in the ACARA Annual Report at acara.edu.au

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

| | 2017–18 Estimated actual \$ 000 | 2018–19 Budget \$ 000 | 2019–20 Forward estimate \$ 000 | 2020–21 Forward estimate \$ 000 | 2021–22 Forward estimate \$ 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 | 4,863 | 4,701 | 4,825 | 2,680 | - |
| Revenues from other independent sources | 2,121 | 2,520 | 2,514 | 2,716 | - |
| Total expenses for Program 1.1 | 6,984 | 7,221 | 7,339 | 5,396 | - |
| Program 1.2: National Assessment | | | | | |
| Revenue from Government | | | | | |
| Payment from related entities | 8,212 | 7,789 | 7,816 | 7,772 | - |
| Revenues from other independent sources | 8,746 | 7,957 | 7,938 | 7,876 | - |
| Total expenses for Program 1.2 | 16,958 | 15,746 | 15,754 | 15,648 | - |
| Program 1.3: National Data Collection and Reporting | | | | | |
| Revenue from Government | | | | | |
| Payment from related entities | 1,695 | 2,077 | 2,084 | 2,278 | - |
| Revenues from other independent sources | 1,855 | 2,122 | 2,117 | 2,309 | - |
| Total expenses for Program 1.3 | 3,550 | 4,199 | 4,201 | 4,587 | - |
| Program 1.4: National Collaboration and Leadership | | | | | |
| Revenue from Government | | | | | |
| Payment from related entities | 521 | 649 | 651 | 670 | - |
| Revenues from other independent sources | 530 | 663 | 662 | 679 | - |
| Total expenses for Program 1.4 | 1,051 | 1,312 | 1,313 | 1,349 | - |
| Outcome 1 totals by resource type | | | | | |
| Revenue from Government | | | | | |
| Payment from related entities | 15,291 | 15,216 | 15,376 | 13,400 | - |
| Revenues from other independent sources | 13,252 | 13,262 | 13,230 | 13,580 | - |
| Total expenses for Outcome 1 | 28,543 | 28,478 | 28,606 | 26,980 | - |
| | 2017–18 | 2018–19 | | | |
| Average staffing level (number) | 93 | 93 | | | |

Performance criteria for Outcome 1

This section details the performance criteria for each program associated with Outcome 1. It summarises how each program is delivered and where 2018–19 Budget measures have created new programs or materially changed existing programs.

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

| | |
|------------------|--|
| Objective | <p>The program aims to improve the quality, equity and transparency of Australia's education system.</p> <p>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.</p> |
| Delivery | <ul style="list-style-type: none"> • Delivering the Foundation – Year 10 and senior secondary Australian Curriculum. • Strengthening assessment of student learning of the Australian Curriculum through provision of student work samples, NAP development and data analysis. • Providing authoritative curriculum advice to stakeholders and facilitate information-sharing and collaboration in support of the Australian Curriculum. • Monitoring the effectiveness of the Australian Curriculum by collecting, analysing and reporting annually on feedback. • 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. |
| Purposes | <p>Program 1.1 contributes to the following purposes of ACARA:</p> <ul style="list-style-type: none"> • provide a world-class curriculum from Foundation to Year 12 in specified learning areas agreed to by Council • assemble the evidence base required to review, develop and refine curriculum. |

Performance information 1.1 – National Curriculum

| Year | Performance criteria | Expected achievement |
|---------|--|---|
| 2017–18 | <ul style="list-style-type: none"> • Activities relating to monitoring the national curriculum, international comparisons and research on developments in school curriculum design undertaken. • Level of satisfaction with the Australian Curriculum website. | <ul style="list-style-type: none"> • 2017 Monitoring Report published by end of January 2018. <p>The 2017 Monitoring Report was published in January 2018.</p> <ul style="list-style-type: none"> • Strong satisfaction with the ACARA website recorded by end of June 2018. <p>It is anticipated that an overall rating of 'satisfied' will be recorded by the end of June 2018.</p> |

| Year | Performance criteria | Targets |
|---------|---|--|
| 2018–19 | <ul style="list-style-type: none"> • Activities relating to monitoring the national curriculum, international comparisons and research on developments in school curriculum design undertaken. • Portfolios of work samples for all published curriculum available. | <ul style="list-style-type: none"> • Reports on national curriculum monitoring, international comparison(s) and research on developments in school curriculum design published by the end of the third quarter of the reporting year. • Portfolios of work samples that exemplify the curriculum finalised and published by end 2018–19. |

ACARA Budget Statements

| Year | Performance criteria | Targets |
|--------------------|--|---|
| 2019–20 and beyond | <ul style="list-style-type: none"> Activities relating to monitoring the national curriculum, international comparisons and research on developments in school curriculum design activities completed and the scope of the refinement of the Australian Curriculum ready for approval by the ACARA Board. Commence refinements to the Australian Curriculum. | <ul style="list-style-type: none"> Reports on national curriculum monitoring, international comparisons and research on developments in school curriculum design submitted to the Board by the end of the third quarter of the reporting year. The scope for refinement of the Australian Curriculum, (informed by analysis of monitoring, comparative and research activities 2016–17 to 2019–20) approved by the ACARA Board and agreed to by jurisdictions. Agreed actions being addressed in the drafting of refinements to the Australian Curriculum. |

Program 1.2 – National Assessment

| | |
|------------------|--|
| Objective | The program aims to provide 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. |
| Delivery | <ul style="list-style-type: none"> Researching, developing and supporting activities required for online assessment. 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 form to online delivery. Managing the development and overseeing the delivery of assessments and reporting for the National Assessment Program (NAP) sample assessments. |
| Purposes | Program 1.2 contributes to the following purposes of ACARA: <ul style="list-style-type: none"> provide a quality, comprehensive and cohesive suite of national assessments. |

Performance information 1.2 – National Assessment

| Year | Performance criteria | Expected achievement |
|-------------|---|--|
| 2017–18 | <ul style="list-style-type: none"> National Assessment Program (NAP) – NAPLAN and NAP sample assessments delivered. ACARA research relating to online assessment completed. | <ul style="list-style-type: none"> NAP successfully delivered, reported on (including delivery of NAPLAN online in 2018 to schools, as determined by state and territory authorities) and successfully and fully transitioned online in the timeframe agreed by ministers. <p>2017 NAP Information and Communication Technology Literacy successfully delivered in the second quarter of 2017–18.</p> <p>2017 NAPLAN National Report published in December 2017, following Council endorsement.</p> <p>2018 NAPLAN expected to be delivered online in May 2018 to approximately 20% of students across Australia with remaining schools undertaking paper and pencil NAPLAN assessment.</p> <ul style="list-style-type: none"> Research relating to online assessment completed and findings communicated and implemented. <p>Research on Automated Essay Scoring published in early 2018.</p> <p>Roadmap to maximise participation of Students with Disability online was reviewed by the ACARA's National Testing Working Group and endorsed by the Online Assessment Working Group and being implemented.</p> |

| Year | Performance criteria | Targets |
|--------------------|--|---|
| 2018–19 | <ul style="list-style-type: none"> National Assessment Program (NAP) – NAPLAN and NAP sample assessments delivered. Evaluation of NAPLAN online processes undertaken and potential enhancements identified (including the potential addition of gain scores to individual student reports (ISRs)). | <ul style="list-style-type: none"> NAP successfully delivered, reported on (including delivery of NAPLAN online in 2019 to schools, as determined by state and territory authorities). NAPLAN online processes reviewed with enhancements prioritised for future implementation. |
| 2019–20 and beyond | <ul style="list-style-type: none"> National Assessment Program (NAP) – NAPLAN and NAP sample assessments delivered. NAP sample assessments available to schools participating voluntarily. Level of stakeholder satisfaction with online assessment. | <ul style="list-style-type: none"> NAP successfully delivered, reported on (including delivery of NAPLAN online in 2020). Schools beyond the sample cohort participate voluntarily in NAP sample assessment. Strong level of satisfaction with online assessment recorded. |

Program 1.3 – National Data and Reporting

| | |
|------------------|---|
| Objective | The program aims to provide public reporting to promote 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. |
| Delivery | <ul style="list-style-type: none"> • Monitoring and where necessary reviewing the existing national key performance measures for schools. • Producing a comprehensive and authoritative national report on schooling in Australia related to national key performance measures. • Managing the collection and quality assurance of data and providing national school information through the My School website and national reports. • Managing the sharing and dissemination of data with government and non-government school authorities and with other applicants in accordance with agreed protocols. |
| Purposes | <p>Program 1.3 contributes to the following purpose of ACARA:</p> <ul style="list-style-type: none"> • provide and apply a comprehensive and reliable national measurement framework • facilitate the use and dissemination of data for research and policy development in accordance with agreed protocols • present detailed, accessible, timely and meaningful school education performance information. |

Performance information 1.3 – National Data and Reporting

| Year | Performance criteria | Expected achievement |
|-------------|--|---|
| 2017–18 | <ul style="list-style-type: none"> • The National Report on Schooling in Australia is approved by the ACARA Board before the end of the subsequent calendar year. • A review and revision of the Measurement Framework for Schooling in Australia, in consultation with stakeholders and advisory groups undertaken. | <ul style="list-style-type: none"> • The National Report on Schooling drafted and approved by the ACARA Board by the end of December of the following year; the data portal updated in December and March with the most up-to-date available data, allowing public access to the various agreed national data sets for schooling. <p>It is expected that the 2016 National Report on Schooling will be published before the end of 2017–18. The Data Portal was updated in December 2017 and in April 2018.</p> <ul style="list-style-type: none"> • Scope of the review of the Measurement Framework for Schooling in Australia agreed to, with review underway in consultation with advisory groups and stakeholders. <p>Discussion around the review of the Measurement Framework will commence in the last quarter of 2017–18, taking into account consideration by AESOC of a performance framework.</p> |

| Year | Performance criteria | Targets |
|--------------------|--|--|
| 2018–19 | <ul style="list-style-type: none"> The National Report on Schooling in Australia is approved by the ACARA Board before the end of the subsequent calendar year. Level of stakeholder satisfaction with the My School website. | <ul style="list-style-type: none"> The National Report on Schooling drafted and approved by the ACARA Board by the end of December of the following year; the data portal updated in December and March with the most up-to-date available data, allowing public access to the various agreed national data sets for schooling. Strong level of satisfaction with the revamped My School website recorded. |
| 2019–20 and beyond | <ul style="list-style-type: none"> The National Report on Schooling in Australia is approved by the ACARA Board before the end of the subsequent calendar year. Enhancements to My School considered and agreed to by the Education Council in September 2015 progressed. The presentation of data / reports (e.g. NAP reports) revised to reflect best practice. | <ul style="list-style-type: none"> The National Report on Schooling drafted and approved by the ACARA Board by the end of December of the following year; the data portal updated in December and March with the most up-to-date available data, allowing public access to the various agreed national data sets for schooling. All enhancements (My School) consulted on with key stakeholders and implemented as agreed. Data/reports developed and presented in line with proposal agreed to by jurisdictions. |

Program 1.4 – National Collaboration and Leadership

| | |
|------------------|---|
| Objective | The program aims to ensure ACARA works 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. |
| Delivery | <ul style="list-style-type: none"> Communicating information about ACARA's work and achievements to partners, stakeholders and the broader community. Providing national leadership in curriculum, assessment, data collection and reporting directly and in collaboration with the Commonwealth, states, territories, non-government sector, AITSL, ESA and other stakeholder groups and ensure liaison with key stakeholders across all matters relating to curriculum, assessment and reporting. Collaborating with international education bodies to ensure ACARA's work and advice to ministers is informed by leading research and better practice and provide support services internationally where this aligns with ACARA's core areas of work. |
| Purposes | Program 1.4 contributes to the following purpose of ACARA: <ul style="list-style-type: none"> provide effective national leadership in curriculum development, educational assessment and national reporting. closely collaborate with jurisdictions, the non-government education sector and relevant stakeholders in pursuing the national education agenda. |

Performance information 1.4 National Collaboration and Leadership

| Year | Performance criteria | Expected achievement |
|---------|---|--|
| 2017–18 | <ul style="list-style-type: none"> • An advisory structure that is fit for purpose is in place. • A transparent and timely reporting process and structure is maintained. • Collaboration with partners (government and non-government school sectors), national stakeholders and international education bodies clearly maintained. | <ul style="list-style-type: none"> • Advisory structure published. <p>A revised advisory structure was published in February on ACARA's website in the second half of 2017–18.</p> <ul style="list-style-type: none"> • Progress reports against the annual work plan submitted to the Council and/or AESOC each year and at each meeting of the ACARA Board and all advice provided on time and of high quality. <p>Progress reports have been submitted to at each meeting of the ACARA Board and to the Council in April 2018. All advice provided on time and of high quality.</p> <ul style="list-style-type: none"> • Evidence of collaboration through scheduled meetings of ACARA's key advisory groups, ACARA's attendance at key working groups and peak body opportunities, and evidence of communication with international education bodies. <p>ACARA has maintained all scheduled meetings of ACARA's key advisory groups to date and has attended key working group meetings and peak body opportunities. It is expected that communication with international bodies (e.g. OECD) will continue through 2017–18.</p> |

| Year | Performance criteria | Targets |
|--------------------|----------------------|--|
| 2018–19 | As per 2017–18. | <ul style="list-style-type: none"> • Advisory structure published (strong level of satisfaction received as measured through surveys in 2019 and 2021). • Progress reports against the annual work plan submitted to the Council and/or AESOC each year and at each meeting of the ACARA Board and all advice provided on time and of high quality. • Evidence of collaboration through scheduled meetings of ACARA's key advisory groups, ACARA's attendance at key working groups and peak body opportunities, and evidence of communication with international education bodies. |
| 2019–20 and beyond | As per 2017–18. | As per 2018–19. |

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2018–19 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 material variances between the entity resources table and the budgeted financial statements.

3.1.2 Explanatory notes and analysis of budgeted financial statements

ACARA's work is undertaken through agreement by the COAG Education Council (the Council) and set through its Charter, its rolling quadrennial plan and any other written instructions from the Council. ACARA's budget is agreed to by the Council and provided in accordance with the Council's agreed funding formula. ACARA's high level 2017–18 to 2020–21 work plan and budget was endorsed by the Council in January 2018. ACARA's high level 2021–22 work plan and budget has yet to be endorsed by Council as part of ACARA's 2018–19 to 2021–22 rolling quadrennial plan.

3.2. BUDGETED FINANCIAL STATEMENTS TABLES

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

| | 2017–18 Estimated actual \$ 000 | 2018–19 Budget \$ 000 | 2019–20 Forward estimate \$ 000 | 2020–21 Forward estimate \$ 000 | 2021–22 Forward estimate \$ 000 |
|--|--|-----------------------------|--|--|--|
| EXPENSES | | | | | |
| Employee benefits | 14,630 | 15,517 | 15,827 | 14,819 | - |
| Suppliers | 13,191 | 12,253 | 12,114 | 11,453 | - |
| Depreciation and amortisation | 722 | 708 | 665 | 708 | - |
| Total expenses | 28,543 | 28,478 | 28,606 | 26,980 | - |
| LESS: | | | | | |
| OWN-SOURCE INCOME | | | | | |
| Own-source revenue | | | | | |
| Interest | 195 | 180 | 180 | 180 | - |
| Other | 28,348 | 28,298 | 28,426 | 26,800 | - |
| Total own-source revenue | 28,543 | 28,478 | 28,606 | 26,980 | - |
| Total own-source income | 28,543 | 28,478 | 28,606 | 26,980 | - |
| Net (cost of)/contribution by services | - | - | - | - | - |
| Surplus/(deficit) attributable to the Australian Government | - | - | - | - | - |
| OTHER COMPREHENSIVE INCOME | | | | | |
| Total other comprehensive income | - | - | - | - | - |
| Total comprehensive income/(loss) | - | - | - | - | - |
| Total comprehensive income/(loss) attributable to the Australian Government | - | - | - | - | - |

Prepared on Australian Accounting Standards basis.

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

| | 2017–18 Estimated actual \$ 000 | 2018–19 Budget \$ 000 | 2019–20 Forward estimate \$ 000 | 2020–21 Forward estimate \$ 000 | 2021–22 Forward estimate \$ 000 |
|--|--|-----------------------------|--|--|--|
| ASSETS | | | | | |
| Financial assets | | | | | |
| Cash and cash equivalents | 4,912 | 4,940 | 4,225 | 4,255 | - |
| Trade and other receivables | 6,715 | 6,740 | 6,915 | 7,065 | - |
| Total financial assets | 11,627 | 11,680 | 11,140 | 11,320 | - |
| Non-financial assets | | | | | |
| Property, plant and equipment | 1,154 | 696 | 481 | 531 | - |
| Other non-financial assets | 61 | 61 | 61 | 61 | - |
| Total non-financial assets | 1,215 | 757 | 542 | 592 | - |
| Assets held for sale | | | | | |
| Total assets | 12,842 | 12,437 | 11,682 | 11,912 | - |
| LIABILITIES | | | | | |
| Payables | | | | | |
| Suppliers | 850 | 850 | 850 | 900 | - |
| Grants | 8,000 | 7,525 | 6,700 | 6,850 | - |
| Total payables | 8,850 | 8,375 | 7,550 | 7,750 | - |
| Provisions | | | | | |
| Employee provisions | 1,930 | 2,000 | 2,070 | 2,100 | - |
| Other provisions | 355 | 355 | 355 | 355 | - |
| Total provisions | 2,285 | 2,355 | 2,425 | 2,455 | - |
| Total liabilities | 11,135 | 10,730 | 9,975 | 10,205 | - |
| Net assets | 1,707 | 1,707 | 1,707 | 1,707 | - |
| EQUITY* | | | | | |
| Retained surplus (accumulated deficit) | 1,707 | 1,707 | 1,707 | 1,707 | - |
| Total parent entity interest | 1,707 | 1,707 | 1,707 | 1,707 | - |
| Total equity | 1,707 | 1,707 | 1,707 | 1,707 | - |

* Equity is the residual interest in assets after the deduction of liabilities.
Prepared on Australian Accounting Standards basis.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2018–19)

| | Retained earnings | Asset revaluation reserve | Other reserves | Contributed equity/capital | Total equity |
|--|-------------------|---------------------------|----------------|----------------------------|--------------|
| | \$ 000 | \$ 000 | \$ 000 | \$ 000 | \$ 000 |
| Opening balance as at 1 July 2018 | | | | | |
| Balance carried forward from previous period | 1,784 | (77) | - | - | 1,707 |
| Adjusted opening balance | 1,784 | (77) | - | - | 1,707 |
| Comprehensive income | | | | | |
| Surplus/(deficit) for the period | - | - | - | - | - |
| Total comprehensive income | - | - | - | - | - |
| Estimated closing balance as at 30 June 2019 | 1,784 | (77) | - | - | 1,707 |
| Closing balance attributable to the Australian Government | 1,784 | (77) | - | - | 1,707 |

Prepared on Australian Accounting Standards basis.

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

| | 2017–18 Estimated actual \$ 000 | 2018–19 Budget \$ 000 | 2019–20 Forward estimate \$ 000 | 2020–21 Forward estimate \$ 000 | 2021–22 Forward estimate \$ 000 |
|---|--|-----------------------------|--|--|--|
| OPERATING ACTIVITIES | | | | | |
| Cash received | | | | | |
| Receipts from Government | 28,252 | 27,798 | 27,426 | 26,800 | - |
| Interest | 170 | 180 | 180 | 180 | - |
| Net GST received | 65 | - | - | - | - |
| Total cash received | 28,487 | 27,978 | 27,606 | 26,980 | - |
| Cash used | | | | | |
| Employees | 14,935 | 14,998 | 15,450 | 15,042 | - |
| Suppliers | 15,404 | 12,702 | 12,421 | 11,458 | - |
| Total cash used | 30,339 | 27,700 | 27,871 | 26,500 | - |
| Net cash from/(used by) operating activities | (1,852) | 278 | (265) | 480 | - |
| INVESTING ACTIVITIES | | | | | |
| Cash used | | | | | |
| Purchase of property, plant and equipment and intangibles | 15 | 250 | 450 | 450 | - |
| Total cash used | 15 | 250 | 450 | 450 | - |
| Net cash from/(used by) investing activities | (15) | (250) | (450) | (450) | - |
| Net increase/(decrease) in cash held | (1,867) | 28 | (715) | 30 | - |
| Cash and cash equivalents at the beginning of the reporting period | 6,779 | 4,912 | 4,940 | 4,225 | - |
| Cash and cash equivalents at the end of the reporting period | 4,912 | 4,940 | 4,225 | 4,255 | - |

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 2018–19)

| | Other property, plant and equipment \$ 000 | Computer software and intangibles \$ 000 | Other \$ 000 | Total \$ 000 |
|---|--|--|-----------------|-----------------|
| As at 1 July 2018 | | | | |
| Gross book value | 2,594 | - | - | 2,594 |
| Accumulated depreciation/ amortisation and impairment | (1,440) | - | - | (1,440) |
| Opening net book balance | 1,154 | - | - | 1,154 |
| Capital asset additions | | | | |
| Estimated expenditure on new or replacement assets | | | | |
| By purchase - other | 250 | - | - | 250 |
| Total additions | 250 | - | - | 250 |
| Other movements | | | | |
| Depreciation/amortisation expense | (708) | - | - | (708) |
| Total other movements | (708) | - | - | (708) |
| As at 30 June 2019 | | | | |
| Gross book value | 2,844 | - | - | 2,844 |
| Accumulated depreciation/ amortisation and impairment | (2,148) | - | - | (2,148) |
| Closing net book balance | 696 | - | - | 696 |

Prepared on Australian Accounting Standards basis.

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 statement therefore Table 3.10 is not presented.

Table 3.11: Statement of administered asset movements (Budget year 2018–19)

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