

# AUSTRALIAN CURRICULUM, ASSESSMENT AND REPORTING AUTHORITY

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# AUSTRALIAN CURRICULUM, ASSESSMENT AND REPORTING AUTHORITY

## Section 1: Agency overview and resources

### 1.1 STRATEGIC DIRECTION STATEMENT

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

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

ACARA is responsible for delivering:

- An Australian Curriculum from Foundation<sup>1</sup> to Year 12 in specified learning areas.
- A national assessment program aligned to the national curriculum that measures students' progress.
- A national data collection and reporting program that supports:
  - analysis, evaluation, research and resource allocation; and
  - accountability and reporting on schools and broader national achievement.

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

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

The Australian Curriculum for English, mathematics, science and history for Foundation to Year 10 was published in December 2010. Following a validation process, the *Achievement Standards for English, mathematics, science and history* were revised and endorsed in October 2011. Development continues in relation to the senior secondary curriculum in these learning areas, with publication planned for December 2012.

A second phase of curriculum development relates to the Australian Curriculum for geography, languages and the arts. Geography F-12 curriculum writing began in February 2011 and consultation on the draft curriculum took place between October 2011 and February 2012. The shape papers for the arts and languages were released in August and November 2011 respectively, and writing of detailed curriculum for these two areas commenced soon after.

The third phase of Australian Curriculum development applies to Technologies, Health and Physical Education, Economics and Business and Civics and Citizenship. The draft *Shape of the Australian Curriculum* papers for Technologies and Health and Physical Education were released for public consultation in March 2012, with consultation on shape papers for Economics and Business and Civics and Citizenship to occur in mid-2012. ACARA is working towards completion of the F-10 curriculum, across all learning areas, by the end of 2013.

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

ACARA publishes a *National Report on Schooling in Australia* for each calendar year and will publish the report for 2010 in the first half of 2012 and the report for 2011 in early 2013. This report informs the Australian public on progress against the national goals for schooling and agreed national performance measures.

ACARA is also responsible for collecting data from schools for the purposes of accountability and reporting, research and analysis, and resource allocation. Information on individual schools is published on the *My School* website, which was launched in early 2010 and is updated annually. The third release of *My School* occurred in February 2012 and provided an additional year of information for all schools, with four years of student assessment data now available. The 2012 release of *My School* also included enhanced representations of student gain and more detailed information on student participation in vocational education and training in schools.

## 1.2 AGENCY RESOURCE STATEMENT

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

**Table 1.1: Australian Curriculum, Assessment and Reporting Authority Resource Statement — Budget Estimates for 2012-13 as at Budget May 2012**

Source	Estimate of prior year amounts available in 2012-13 \$'000	Proposed at Budget 2012-13 \$'000	Total estimate 2012-13 \$'000	Actual available appropriation 2011-12 \$'000
<b>Opening balance/Reserves at bank</b>				
<b>REVENUE FROM GOVERNMENT</b>				
<b>Total ordinary annual services</b>	-	-	-	-
<b>Total other services</b>	-	-	-	-
<b>Total annual appropriations</b>	-	-	-	-
<b>Payments from related entities<sup>3</sup></b>				
Amounts from the portfolio department	-	15,450	15,450	-
Amounts from other agencies	-	-	-	-
<b>Total</b>	-	<b>15,450</b>	<b>15,450</b>	-
<b>Special Accounts (portfolio agency)</b>				
Name of Special Account <sup>4</sup>	-	-	-	-
<b>Total Special Account</b>	-	-	-	-
<b>Total funds from Government</b>	-	<b>15,450</b>	<b>15,450</b>	-
<b>FUNDS FROM OTHER SOURCES</b>				
Interest	-	250	250	-
Royalties	-	-	-	-
Sale of goods and services	-	-	-	-
Other	-	15,450	15,450	-
<b>Total</b>	-	<b>15,700</b>	<b>15,700</b>	-
<b>Total net resourcing for agency</b>	-	<b>31,150</b>	<b>31,150</b>	-

All figures are GST exclusive

CRF - Consolidated Revenue Fund

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

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

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

### **1.3 BUDGET MEASURES**

ACARA does not have any new measures since the 2011-12 Budget. For this reason Table 1.2 is not presented

## Section 2: Outcomes and planned performance

### 2.1 OUTCOMES AND PERFORMANCE INFORMATION

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

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

**Outcome 1: Improved quality and consistency of school education in Australia through national curriculum, national assessment, data collection and performance reporting system.**

#### Outcome 1 Strategy

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

#### Curriculum

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

- To enhance public understanding and awareness of the Australian Curriculum.

### **Assessment and reporting**

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

### **Supporting improvement**

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

### **Building capacity**

- To align governance and operations within ACARA and create a high performance organisation that can fully meet client expectations.
- To strengthen connections between ACARA's stakeholders and strategic partners.
- To leverage international knowledge and practice in curriculum, assessment and reporting to ensure leading edge practice.



- To work with the Australian Institute for Teaching and School Leadership, Education Services Australia and jurisdictions in developing and delivering professional learning and training in curriculum and assessment.

### Outcome Expense and Resource Statement

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

**Table 2.1: Budgeted Expenses and Resources 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>	2011-12 Estimated actual expenses \$'000	2012-13 Estimated expenses \$'000
<b>Program 1.1: National Curriculum</b>		
Revenue from Government		
Payment from related entities	5,462	6,126
Revenues from other independent sources	6,741	6,377
<b>Total for Program 1.1</b>	<b>12,203</b>	<b>12,503</b>
<b>Program 1.2: National Data Collection and Reporting</b>		
Revenue from Government		
Payment from related entities	1,928	3,330
Revenues from other independent sources	3,076	3,330
<b>Total for Program 1.2</b>	<b>5,004</b>	<b>6,660</b>
<b>Program 1.3: National Assessment</b>		
Revenue from Government		
Payment from related entities	5,385	5,994
Revenues from other independent sources	6,659	5,993
<b>Total for Program 1.3</b>	<b>12,044</b>	<b>11,987</b>
<b>Outcome 1 Totals by resource type</b>		
Revenue from Government		
Payment from related entities	12,775	15,450
Revenues from other independent sources	16,476	15,700
<b>Total expenses for Outcome 1</b>	<b>29,251</b>	<b>31,150</b>
	2011-12	2012-13
<b>Average Staffing Level (number)</b>	<b>96</b>	<b>97</b>

## Contributions to Outcome 1

### Program 1.1: National Curriculum

#### Program 1.1 objectives

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

#### Program 1.1 expenses

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

	2011-12 Revised budget \$'000	2012-13 Budget \$'000	2013-14 Forward year 1 \$'000	2014-15 Forward year 2 \$'000	2015-16 Forward year 3 \$'000
<b><u>1.1.1 - National Curriculum</u></b>					
Annual departmental expenses:					
Payment from related entities	5,462	6,126	5,173	4,174	3,852
Revenues from Independent Resource	6,741	6,377	5,424	4,424	4,103
Total component expenses	<b>12,203</b>	<b>12,503</b>	<b>10,597</b>	<b>8,598</b>	<b>7,955</b>
<b><u>1.1.2 - National Data Collection and Reporting</u></b>					
Annual departmental expenses:					
Payment from related entities	1,928	3,330	3,336	3,598	3,782
Revenues from Independent Resource	3,076	3,330	3,336	3,599	3,781
Total component expenses	<b>5,004</b>	<b>6,660</b>	<b>6,672</b>	<b>7,197</b>	<b>7,563</b>
<b><u>1.1.3 - National Assessment</u></b>					
Annual departmental expenses:					
Payment from related entities	5,385	5,994	5,991	4,678	4,566
Revenues from Independent Resource	6,659	5,993	5,990	4,677	4,566
Total component expenses	<b>12,044</b>	<b>11,987</b>	<b>11,981</b>	<b>9,355</b>	<b>9,132</b>
<b>Total program expenses</b>	<b>29,251</b>	<b>31,150</b>	<b>29,250</b>	<b>25,150</b>	<b>24,650</b>

**Program 1.1 Deliverables**

- Shape of the Australian Curriculum v4.0, including articulation of the place of all learning areas, general capabilities and cross-curriculum priorities within the context of the overall school curriculum approved.
- Nationally agreed and consistent approaches for assessment and reporting in relation to the F-10 Australian Curriculum further developed.
- Senior secondary curriculum for the Phase 1 learning areas English, mathematics, science and history finalised and submitted to Ministers for approval.
- Articulation of how the Australian Curriculum meets the learning needs of students with special education needs and of students for whom English is another language or dialect (EAL/D) completed.
- Publication of F-10 Australian Curriculum for geography, languages (Chinese, Italian and an Aboriginal and Torres Strait Islander Languages Framework) and the arts.
- Writing of the Australian Curriculum to be well advanced in the Phase 3 learning areas of health and physical education and technologies, and shape papers for the civics and citizenship and economics and business studies learning areas published.
- Process for monitoring and evaluation of implemented Australian Curriculum reviewed and endorsed by states and territories.

**Program 1.1 Key Performance Indicators**

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

**Program 1.2: National Data Collection and Reporting**

**Program 1.2 objectives**

- To provide a richer array of information on Australian schools and on student achievement, progress and participation.
- To extend and improve ways of enabling schools to benchmark their performance against other schools with similar characteristics and similar student backgrounds and academic starting points.
- To further develop national key performance measures, including measures of student engagement and stakeholder satisfaction.

**Program 1.2 expenses**

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

**Program 1.2 deliverables**

- New release of information on the My School website.
- Integrated platform for delivery of national school opinion surveys developed.
- National Report on Schooling in Australia 2011 published.
- NAP Sample Public Report, and NAPLAN Summary and National Reports 2012 published.

**Program 1.2 Key Performance Indicators**

- The data reported in the *National Report on Schooling in Australia*, the NAPLAN reports and on the *My School* website are materially accurate.
- The *National Report on Schooling*, *NAPLAN Summary Report*, *NAPLAN National Report*, and *NAP Sample Public Report* are published annually.
- An additional year's data on the *My School* website is provided, including any specific new measures requested by Ministers.

**Program 1.3: National Assessment**

**Program 1.3 objectives**

- To align national assessments with the Australian Curriculum and ensure that they validly, reliably and fairly capture achievement across a wide range of learning areas and valued outcomes, particularly those capabilities of special importance in the 21st century.
- To develop with key stakeholders and strategic partners options for national consistency in senior secondary assessment and certification.
- To ensure that national assessments enable accurate monitoring of student and school performance and progress while promoting good pedagogical practices.

**Program 1.3 expenses**

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

**Program 1.3 deliverables**

- Delivery and analysis of National Assessment Program – Literacy & Numeracy (NAPLAN) tests.
- Delivery and analysis of National Assessment Program – Sample Assessment (triennial cycle) tests.
- Phase one investigation report for online delivery of NAP tests.
- Draft national assessment frameworks aligned with the Australian Curriculum.
- Revised architecture and Key Performance Measures for NAP Sample program.
- Enhanced protocols to provide an agreed framework for nationally consistent test administration.

**Program 1.3 Key Performance Indicators**

- NAPLAN and NAP Sample tests are conducted annually.
- NAPLAN and NAP Sample results are analysed accurately and meaningfully for reporting against common scales.
- Greater consistency is achieved in national test administration and ensuring test integrity.
- Investigation report for online delivery of NAP tests is provided to SCSEEC.
- Draft assessment frameworks aligned with the Australian Curriculum are finalised.
- Revised architecture and Key Performance Measures for the NAP Sample program are approved by SCSEEC.

## **Section 3: Explanatory tables and budgeted financial statements**

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

### **3.1 EXPLANATORY TABLES**

#### **3.1.1 Movement of administered funds between years**

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

#### **3.1.2 Special Accounts**

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

#### **3.1.3 Australian Government Indigenous Expenditure**

The 2012-13 Australian Government Indigenous Statement is not applicable because ACARA has no Indigenous specific expenses. For this reason Table 3.1.3 is not presented.

## **3.2 BUDGETED FINANCIAL STATEMENTS**

### **3.2.1 Differences in agency resourcing and financial statements**

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

### **3.2.2 Analysis of budgeted financial statements**

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

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



### 3.2.3 Budgeted financial statements tables

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

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2011-12	2012-13	2013-14	2014-15	2015-16
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>EXPENSES</b>					
Employee benefits	13,750	13,893	13,730	13,621	13,738
Supplier expenses	14,616	16,463	14,702	10,687	10,044
Depreciation and amortisation	885	794*	818*	842*	868*
Other	-	-	-	-	-
<b>Total expenses</b>	<b>29,251</b>	<b>31,150</b>	<b>29,250</b>	<b>25,150</b>	<b>24,650</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Interest	300	250	250	250	250
Other	26,251	30,900	29,000	24,900	24,400
<b>Total own-source revenue</b>	<b>26,551</b>	<b>31,150</b>	<b>29,250</b>	<b>25,150</b>	<b>24,650</b>
<b>Gains</b>					
Other	-	-	-	-	-
<b>Total gains</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total own-source income</b>	<b>26,551</b>	<b>31,150</b>	<b>29,250</b>	<b>25,150</b>	<b>24,650</b>
<b>Net cost of (contribution by) services</b>	<b>2,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Revenue from Government	-	-	-	-	-
<b>Surplus (Deficit)</b>	<b>(2,700)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Surplus (Deficit) attributable to the Australian Government</b>	<b>(2,700)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>OTHER COMPREHENSIVE INCOME</b>					
Changes in asset revaluation reserves	-	-	-	-	-
<b>Total other comprehensive</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income</b>	<b>(2,700)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total comprehensive income attributable to the Australian Government</b>	<b>(2,700)</b>	<b>-*</b>	<b>-*</b>	<b>-*</b>	<b>-*</b>

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

<b>Note: Reconciliation of comprehensive income attributable to the agency</b>					
	2011-12	2012-13	2013-14	2014-15	2015-16
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Total Comprehensive Income (loss) Attributable to the Australian Government</b>	<b>(2,700)</b>	-	-	-	-
plus non-appropriated expenses heritage and cultural depreciation and amortisation expenses	-	-	-	-	-
<b>Total Comprehensive Income (loss) Attributable to the agency</b>	<b>(2,700)</b>	-	-	-	-

<sup>1</sup> 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.

Prepared on Australian Accounting Standards basis.

Table 3.2.2 Budgeted Departmental Balance Sheet (as at 30 June)

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2011-12	2012-13	2013-14	2014-15	2015-16
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	3,683	4,008	4,317	4,050	3,475
Trade and other receivables	210	215	220	175	110
<b>Total financial assets</b>	<b>3,893</b>	<b>4,223</b>	<b>4,537</b>	<b>4,225</b>	<b>3,585</b>
<b>Non-financial assets</b>					
Property, plant and equipment	2,530	1,986	1,418	826	208
Other	95	100	105	95	75
<b>Total non-financial assets</b>	<b>2,625</b>	<b>2,086</b>	<b>1,523</b>	<b>921</b>	<b>283</b>
Assets held for sale	-	-	-	-	-
<b>Total assets</b>	<b>6,518</b>	<b>6,309</b>	<b>6,060</b>	<b>5,146</b>	<b>3,868</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	2,300	2,400	2,450	1,900	1,200
Other	1,540	1,156	772	388	-
<b>Total payables</b>	<b>3,840</b>	<b>3,556</b>	<b>3,222</b>	<b>2,288</b>	<b>1,200</b>
<b>Interest bearing liabilities</b>					
Other	-	-	-	-	-
<b>Total interest bearing liabilities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions</b>					
Employee provisions	700	775	860	880	690
<b>Total provisions</b>	<b>700</b>	<b>775</b>	<b>860</b>	<b>880</b>	<b>690</b>
Liabilities included in disposal groups held for sale	-	-	-	-	-
<b>Total liabilities</b>	<b>4,540</b>	<b>4,331</b>	<b>4,082</b>	<b>3,168</b>	<b>1,890</b>
<b>Net assets</b>	<b>1,978</b>	<b>1,978</b>	<b>1,978</b>	<b>1,978</b>	<b>1,978</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Retained surplus (accumulated deficit)	1,978	1,978	1,978	1,978	1,978
<b>Total parent entity interest</b>	<b>1,978</b>	<b>1,978</b>	<b>1,978</b>	<b>1,978</b>	<b>1,978</b>
<b>Total Equity</b>	<b>1,978</b>	<b>1,978</b>	<b>1,978</b>	<b>1,978</b>	<b>1,978</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.3: Departmental Statement of Changes in Equity – summary of movement (Budget year 2012-13)**

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Opening balance as at 1 July 2012</b>					
Balance carried forward from previous period	1,978	-	-	-	1,978
Adjustment for changes in accounting policies	-	-	-	-	-
<b>Adjusted opening balance</b>	<b>1,978</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,978</b>
<b>Comprehensive income</b>					
Surplus (deficit) for the period	-	-	-	-	-
<b>Total comprehensive income</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Transactions with owners</b>					
<b>Distributions by owners</b>					
Other	-	-	-	-	-
<b>Contributions by owners</b>					
Other	-	-	-	-	-
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Transfers between equity components	-	-	-	-	-
<b>Estimated closing balance as at 30 June 2013</b>	<b>1,978</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,978</b>
Less: non-controlling interests *	-	-	-	-	-
<b>Closing balance attributable to the Australian Government</b>	<b>1,978</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,978</b>

Prepared on Australian Accounting Standards basis.

**Table 3.2.4: Budgeted Departmental Statement of Cash Flows  
(for the period ended 30 June)**

	Estimated actual	Budget estimate	Forw ard estimate	Forw ard estimate	Forw ard estimate
	2011-12	2012-13	2013-14	2014-15	2015-16
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Goods and services	25,307	30,900	29,000	24,900	24,400
Interest	300	250	250	250	250
<b>Total cash received</b>	<b>25,607</b>	<b>31,150</b>	<b>29,250</b>	<b>25,150</b>	<b>24,650</b>
<b>Cash used</b>					
Employees	13,375	13,520	13,680	13,510	14,250
Suppliers	18,967	17,055	15,011	11,657	10,725
<b>Total cash used</b>	<b>32,342</b>	<b>30,575</b>	<b>28,691</b>	<b>25,167</b>	<b>24,975</b>
<b>Net cash from (used by) operating activities</b>	<b>(6,735)</b>	<b>575</b>	<b>559</b>	<b>(17)</b>	<b>(325)</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash received</b>					
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	440	250	250	250	250
<b>Total cash used</b>	<b>440</b>	<b>250</b>	<b>250</b>	<b>250</b>	<b>250</b>
<b>Net cash from (used by) investing activities</b>	<b>(440)</b>	<b>(250)</b>	<b>(250)</b>	<b>(250)</b>	<b>(250)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Other	-	-	-	-	-
<b>Total cash received</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Cash used</b>					
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>(7,175)</b>	<b>325</b>	<b>309</b>	<b>(267)</b>	<b>(575)</b>
Cash and cash equivalents at the beginning of the reporting period	10,858	3,683	4,008	4,317	4,050
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>10,858</b>	<b>3,683</b>	<b>4,008</b>	<b>4,317</b>	<b>4,050</b>

**Table 3.2.5: Capital Budget Statement**

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

**Table 3.2.6: Statement of Asset Movements (2012-13)**

	Land	Buildings	Other property, plant and equipment	Intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>As at 1 July 2012</b>					
Gross book value	-	-	4,372	-	4,372
Accumulated depreciation/amortisation and impairment	-	-	(1,842)	-	(1,842)
<b>Opening net book balance</b>	-	-	<b>2,530</b>	-	<b>2,530</b>
<b>CAPITAL ASSET ADDITIONS</b>					
<b>Estimated expenditure on new or replacement assets</b>					
By purchase - appropriation equity <sup>1</sup>	-	-	-	-	-
By purchase - appropriation ordinary annual services <sup>2</sup>	-	-	-	-	-
By purchase - donated funds	-	-	-	-	-
By purchase - other	-	-	250	-	250
By finance lease	-	-	-	-	-
Assets received as gifts/donations	-	-	-	-	-
<b>Total additions</b>	-	-	<b>250</b>	-	<b>250</b>
<b>Other movements</b>					
Assets held for sale or in a disposal group held for sale	-	-	-	-	-
Depreciation/amortisation expense	-	-	(794)	-	(794)
Disposals <sup>3</sup>	-	-	-	-	-
Other	-	-	-	-	-
<b>As at 30 June 2013</b>					
Gross book value	-	-	4,622	-	4,622
Accumulated depreciation/amortisation and impairment	-	-	(2,636)	-	(2,636)
<b>Closing net book balance</b>	-	-	<b>1,986</b>	-	<b>1,986</b>

<sup>1</sup> "Appropriation equity" refers to equity injections or Administered Assets and Liabilities appropriations provided through Appropriation Bill (No.2) 2012-13, including CDABs.

<sup>2</sup> "Appropriation ordinary annual services" refers to funding provided through Appropriation Bill (No.1) 2012-13 for depreciation / amortisation expenses, DCBs / ACBs or other operational expenses.

<sup>3</sup> Proceeds may be returned to the OPA.

**Table 3.2.7: Schedule of Budgeted Income and Expenses Administered on behalf of Government (for the period ended 30 June)**

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

**Table 3.2.8: Schedule of Budgeted Assets and Liabilities Administered on behalf of Government (as at 30 June)**

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

**Table 3.2.9: Schedule of Budgeted Administered Cash Flows (for the period ended 30 June)**

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

**Table 3.2.10: Schedule Administered Capital Budget**

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

**Table 3.2.11 Schedule of Asset Movements - Administered**

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

**3.2.4 Notes to the financial statements**

The budgeted financial statements for ACARA are prepared for the current year and the 2012-13 budget year. The accounting policies used in preparing these financial statements are consistent with those used in the 2010-11 Annual Report.