

**AUSTRALIAN CURRICULUM,
ASSESSMENT AND REPORTING
AUTHORITY**

AUSTRALIAN CURRICULUM, ASSESSMENT AND REPORTING AUTHORITY

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AUSTRALIAN CURRICULUM, ASSESSMENT AND REPORTING AUTHORITY

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION STATEMENT

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

The primary function of the ACARA is to execute the policy directions that are determined by the Ministerial Council for Education, Early Childhood Development and Youth Affairs (MCEECDYA) regarding curriculum, assessment, data collection and reporting at a national level.

ACARA is responsible for delivering:

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

ACARA's work in developing the Australian curriculum is guided by the 2008 Melbourne Declaration on Educational Goals for Young Australians (the Melbourne Declaration). 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.

ACARA Budget Statements – Overview & resources

The first phase of development of the Australian curriculum for English, mathematics, science and history is well under way, with consultation on a draft curriculum for Kindergarten to Year 10 (K-10) concluding in late May 2010. A second phase of work has begun to develop the Australian curriculum for languages, geography and the arts. As a third phase of Australian curriculum development, ACARA has been asked by MCEECDYA to provide advice on how the remaining learning areas and subjects listed in the Melbourne Declaration.

The National Assessment Program (NAP) encompasses tests endorsed by MCEECDYA including the National Assessment Program Literacy and Numeracy (NAPLAN) and three-yearly sample assessments in science literacy, civics and citizenship, and Information and Communication Technology (ICT) literacy. From 2010, ACARA has been responsible for managing the development and overseeing the delivery of tests for NAPLAN and NAP. ACARA also publishes the NAPLAN National Report annually.

ACARA is also responsible for collecting, managing, analysing, evaluating and reporting statistical and related information about educational outcomes. This includes the development of national performance measures, performance standards and national definitions. ACARA provides information about the specific key performance measures against which student performance is assessed.

ACARA will publish the National Report on Schooling in Australia for the 2009 calendar year onward. This report informs the Australian people on progress against the national goals for schooling and agreed national performance measures.

ACARA is also responsible for collecting data from schools for the purpose of accountability and reporting, research and analysis, and resource allocation. Information on individual schools was published for the first time on a new national school performance website called My School which was launched in early 2010.

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 Learning and Teaching Council Limited resource statement for 2010-11 as at Budget May 2010

Source	Estimate of prior + year amounts available in 2010-11 \$'000	Proposed at Budget = 2010-11 \$'000	Total estimate 2010-11 \$'000	Actual available appropriation 2009-10 \$'000
Opening balance/Reserves at bank	-			
REVENUE FROM GOVERNMENT				
Ordinary annual services¹				
Total ordinary annual services	-	-	-	-
Other services²				
Total other services				
Total annual appropriations	-	-	-	-
Payments from related entities³				
Amounts from the portfolio department	-	12,142	12,142	-
Amounts from other agencies	-	-	-	-
Total	-	12,142	12,142	-
Special appropriations				
Total special appropriations	-	-	-	-
Special Accounts				
Total Special Account				
Total funds from Government	-	12,142	12,142	-
FUNDS FROM INDUSTRY SOURCES				
Total	-	-	-	-
FUNDS FROM OTHER SOURCES				
Interest	-	200	200	-
Royalties	-	-	-	-
Sale of goods and services	-	-	-	-
Other	-	14,603	14,603	-
Total	-	14,803	14,803	-
Total net resourcing for agency	-	26,945	26,945	-

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 the ACARA and are considered 'departmental' for all purposes.

¹ Appropriation Bill (No.1) 2010-1.

² Appropriation Bill (No.2) 2010-11.

³ 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).

1.3 Budget measures

ACARA does not have any new measures since the 2009-10 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 a 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 Kindergarten to Year 12 (K-12) Australian Curriculum and to complete developmental work on content, content elaborations, achievement standards and annotated work samples for all learning areas of the Melbourne Declaration.
- 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.

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

Outcome 1: Improved quality and consistency of school education in Australia through a national curriculum, national national assessment, data collection and performance reporting system.	2009-10 Estimated actual expenses \$'000	2010-11 Estimated expenses \$'000
Program 1.1: National Curriculum		
Revenue from Government		
Ordinary annual services (Appropriation Bill No. 1)	8,953	5,312
Revenues from other independent sources	9,284	6,476
Total for Program 1.1	18,237	11,788
Program 1.2: National Data Collection and Reporting		
Revenue from Government		
Ordinary annual services (Appropriation Bill No. 1)	4,131	2,331
Revenues from other independent sources	4,284	2,842
Total for Program 1.2	8,415	5,173
Program 1.3: National Assessment		
Revenue from Government		
Ordinary annual services (Appropriation Bill No. 1)	2,110	4,499
Revenues from other independent sources	2,188	5,485
Total for Program 1.3	4,298	9,984
Outcome 1 Totals by resource type		
Revenue from Government		
Ordinary annual services (Appropriation Bill No. 1)	15,194	12,142
Revenues from other independent sources	15,756	14,803
Total expenses for Outcome 1	30,950	26,945
	2009-10	2010-11
Average Staffing Level (number)	74	83

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Contributions to Outcome 1

Program 1.1: National Curriculum

Program 1.1 objective

- To establish the K-12 Australian Curriculum and to complete developmental work on content, content elaborations, achievement standards and annotated work samples for all learning areas of the Melbourne Declaration.
- 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.

	2009-10 Revised budget	2010-11 Budget	2011-12 Forward year 1	2012-13 Forward year 2	2013-14 Forward year 3
(’000)					
Annual departmental expenses:					
Departmental item	18,237	11,788	11,850	-	-
Total program expenses	18,237	11,788	11,850	-	-

Program 1.1 Deliverables

- Development of an Australian curriculum from K-12 in specified learning areas.
- Australian Curriculum for English, mathematics, science and history (K-12) published in the second half of 2010.
- Implementation of these first four learning areas (K-10) to be well underway in 2013 across the country.
- All phases of K–10 curriculum development will be completed by the end of 2012.

Program 1.1 Key Performance Indicators

- Each phase of the Australian Curriculum is delivered within the timeframes outlined by MCEECDYA.
- 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 dimensions of Indigenous history and culture, 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.

	2009-10 Revised budget	2010-11 Budget	2011-12 Forward year 1	2012-13 Forward year 2	2013-14 Forward year 3
(‘000)					
Annual departmental expenses:					
Departmental item	8,415	5,173	9,067	-	-
Total program expenses	8,415	5,173	9,067	-	-

Program 1.2 Deliverables

- A national data collection and reporting program that supports:
 - analysis, evaluation, research and resource allocation
 - accountability and reporting on schools and broader national achievement.
- Publication of school financial data on the My School website before 2011.
- Conducting and reporting on parent, teacher and student surveys by end of 2011.
- Publication of an Annual National Report on schools commencing in 2010 for 2009 school year.

Program 1.2 Key Performance Indicators

- The data ACARA reports in the Annual National Report is materially accurate.
- The Annual National Report is published annually, with the publication of each report being undertaken prior to the end of the following school year.
- Update of data on My School website, including NAPLAN performance data in the year the testing is undertaken from 2009; school financial data for the previous calendar year from 2010; survey data from 2011.

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.

	2009-10 Revised budget	2010-11 Budget	2011-12 Forward year 1	2012-13 Forward year 2	2013-14 Forward year 3
(’000)					
Annual departmental expenses:					
Departmental item	4,298	9,984	5,049	-	-
Total program expenses	4,298	9,984	5,049	-	-

Program 1.3 Deliverables

- Conducting a national assessment program aligned to the national curriculum that measures students’ progress.
- Conducting annual literacy and numeracy assessment program.
- Undertaking sample national assessments every three years for identified areas (currently civics and citizenship, information and communication technology literacy and science literacy).

Program 1.3 Key Performance Indicators

- That NAPLAN tests are conducted annually.
- To produce an accurate and meaningful annual report on the tests by the end of the year the tests are conducted.
- That National assessment is aligned with the Australian Curriculum as it commences the implementation phase.

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 2010-11 budget year. 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 2010-11 Australian Government Indigenous Statement is not applicable as 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 \$49.2 million from 2008–09 to 2011–12.

In June 2009 Ministers agreed to ACARA's total budget of \$97 million over four years being equally shared between the Commonwealth and the states and territories based on the current MCEETYA 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 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000
EXPENSES					
Employee benefits	6,092	10,709	11,157		
Supplier expenses	24,602	15,851	14,405		
Grants	-	-	-		
Depreciation and amortisation	256	385*	404*		
Finance costs	-	-	-		
Write-down and impairment of assets	-	-	-		
Losses from asset sales	-	-	-		
Other	-	-	-		
Total expenses	30,950	26,945	25,966		
LESS:					
OWN-SOURCE INCOME					
Revenue					
Sale of goods and rendering of services	-	-	-		
Fees and fines	-	-	-		
Interest	150	200	210		
Dividends	-	-	-		
Rental income	-	-	-		
Royalties	-	-	-		
Other	15,606	14,603	13,585		
Total revenue	15,756	14,803	13,795		
Gains					
Sale of assets	-	-	-		
Other	-	-	-		
Total gains	-	-	-		
Total own-source income	15,756	14,803	13,795		
Net cost of (contribution by) services	15,194	12,142*	12,171*		
Revenue from Government	15,194	12,142	12,171		
Surplus (Deficit)	-	-	-		
Surplus (Deficit) attributable to the Australian Government	-	-	-		
OTHER COMPREHENSIVE INCOME					
Changes in asset revaluation reserves	-	-	-		
Total other comprehensive income	-	-	-		
Total comprehensive income	-	-	-		
Total comprehensive income attributable to the Australian Government	-	-*	-*		

Prepared on Australian Accounting Standards basis.

ACARA Budget Statements – Budgeted financial statements

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

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000
ASSETS					
Financial assets					
Cash and equivalents	2,079	2,901	3,068		
Trade and other receivables	540	175	185		
Investments accounted for under the equity method	-	-	-		
Other investments	-	-	-		
Tax assets	-	-	-		
Other	136	153	110		
Total financial assets	2,755	3,229	3,363		
Non-financial assets					
Land and buildings	-	-	-		
Property, plant and equipment	1,429	1,044	640		
Investment properties	-	-	-		
Intangibles	-	-	-		
Inventories	-	-	-		
Other	-	-	-		
Total non-financial assets	1,429	1,044	640		
Assets held for sale					
Total assets	4,184	4,273	4,003		
LIABILITIES					
Payables					
Suppliers	1,050	975	450		
Grants	-	-	-		
Dividends	-	-	-		
Other	-	-	-		
Total payables	1,050	975	450		
Interest bearing liabilities					
Loans					
Leases					
Deposits					
Other					
Total interest bearing liabilities	-	-	-		
Provisions					
Employee provisions	253	417	672		
Other	-	-	-		
Total provisions	253	417	672		
Liabilities included in disposal groups held for sale					
Total liabilities	1,303	1,392	1,122		
Net assets	2,881	2,881	2,881		

Prepared on Australian Accounting Standards basis.

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

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000
EQUITY*					
Parent entity interest					
Contributed equity	-	-	-		
Reserves	-	-	-		
Retained surplus (accumulated deficit)	2,881	2,881	2,881		
Total parent entity interest	2,881	2,881	2,881		
Attributed to Non-Controlling Interest*					
Contributed equity	-	-	-		
Reserves	-	-	-		
Retained earnings	-	-	-		
Total minority interest	-	-	-		
Total equity	2,881	2,881	2,881		

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

ACARA Budget Statements – Budgeted financial statements

Table 3.2.3: Departmental statement of changes in equity — summary of movement (Budget year 2010-11)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2010					
Balance carried forward from previous period	2,881	-	-	-	2,881
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	2,881	-	-	-	2,881
Comprehensive income					
Comprehensive income recognised directly in equity:					
Gain/loss on revaluation of property					
Sub-total comprehensive income	-	-	-	-	-
Surplus (deficit) for the period					
Total comprehensive income recognised directly in equity	-	-	-	-	-
Transactions with owners					
<i>Distributions to owners</i>					
Returns on capital					
Dividends					
Returns of capital					
Restructuring					
Other					
<i>Contributions by owners</i>					
Appropriation (equity injection)					
Appropriation (departmental capital budget)					
Other					
Sub-total transactions with owners	-	-	-	-	-
Transfers between equity components					
Estimated closing balance as at 30 June 2011	2,881	-	-	-	2,881

Prepared on Australian Accounting Standards basis.

ACARA Budget Statements – Budgeted financial statements

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

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	33,512	27,093	25,789		
Appropriations	-	-	-		
Interest	135	200	210		
Dividends	-	-	-		
Net GST received	-	-	-		
Other	48	-	-		
Total cash received	33,695	27,293	25,999		
Cash used					
Employees	5,839	10,545	10,902		
Suppliers	23,552	15,751	14,745		
Borrowing costs	-	-	-		
Net GST paid	540	175	185		
Other	-	-	-		
Total cash used	29,931	26,471	25,832		
Net cash from (used by) operating activities	3,764	822	167		
INVESTING ACTIVITIES					
Cash received					
Proceeds from sales of property, plant and equipment					
Proceeds from sales of financial instruments					
Investments					
Other					
Total cash received	-	-	-		
Cash used					
Purchase of property, plant and equipment	1,685	-	-		
Purchase of financial instruments	-	-	-		
Investments	-	-	-		
Other	-	-	-		
Total cash used	1,685	-	-		
Net cash from (used by) investing activities	(1,685)	-	-		

Prepared on Australian Accounting Standards basis.

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

	Estimated actual 2009-10 \$'000	Budget estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000	Forward estimate 2013-14 \$'000
FINANCING ACTIVITIES					
Cash received					
Contributed equity					
Proceeds from issuing financial instruments					
Other					
Total cash received	-	-	-		
Cash used					
Repayments of borrowings					
Dividends paid					
Other					
Total cash used	-	-	-		
Net cash from (used by) financing activities	-	-	-		
Net increase (decrease) in cash held	2,079	822	167		
Cash and cash equivalents at the beginning of the reporting period	-	2,079	2,901		
Effect of exchange rate movements on cash and cash equivalents at the beginning of reporting period	-	-	-		
Cash and cash equivalents at the end of the reporting period	2,079	2,901	3,068		

Prepared on Australian Accounting Standards basis.

Table 3.2.5: Capital Budget Statement

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

ACARA Budget Statements – Budgeted financial statements

Table 3.2.6: Statement of Asset Movements (2010-11)

	Land	Buildings	Other property, plant and equipment	Other	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2010					
Gross book value	-	-	1,685	-	1,685
Accumulated depreciation/amortisation and impairment	-	-	(256)	-	(256)
Opening net book balance	-	-	1,429	-	1,429
CAPITAL ASSET ADDITIONS					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity	-	-	-	-	-
By purchase - appropriation ordinary annual services	-	-	-	-	-
By purchase - donated funds	-	-	-	-	-
By purchase - other	-	-	-	-	-
By finance lease	-	-	-	-	-
Assets received as gifts/donations	-	-	-	-	-
From acquisition of entities or operations (including restructuring)	-	-	-	-	-
Total additions	-	-	-	-	-
Other movements					
Assets held for sale or in a disposal group held for sale	-	-	-	-	-
Depreciation/amortisation expense	-	-	(385)	-	(385)
Disposals [#]					
From disposal of entities or operations (including restructuring)	-	-	-	-	-
Other	-	-	-	-	-
As at 30 June 2011					
Gross book value	-	-	1,685	-	1,685
Accumulated depreciation/amortisation and impairment	-	-	(641)	-	(641)
Closing net book balance	-	-	1,044	-	1,044

Proceeds may be returned to the OPA

Prepared on Australian Accounting Standards basis.

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

ACARA has no income and expenses administered on behalf of government. 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 of Asset Movements – Administered Capital Budget

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

3.2.4 Notes to the financial statements

The budgeted financial statements for ACARA are prepared for the current year, the 2010-11 budget year and three forward years. The accounting policies used in preparing these financial statements are consistent with those used in the 2008-09 Annual Report.