

# **AUSTRALIAN SKILLS QUALITY AUTHORITY**

## **ENTITY RESOURCES AND PLANNED PERFORMANCE**



# AUSTRALIAN SKILLS QUALITY AUTHORITY

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# AUSTRALIAN SKILLS QUALITY AUTHORITY

## Section 1: Entity overview and resources

### 1.1 STRATEGIC DIRECTION STATEMENT

The Australian Skills Quality Authority (ASQA) was established on 1 July 2011 by the enactment of the *National Vocational Education and Training Regulator Act 2011* (NVR Act) and supplementary legislation.

ASQA's focus is on maintaining a nationally consistent regulatory system that gives confidence to stakeholders that vocational education and training providers, and providers of English language courses to overseas students, offer quality training and assessment services. ASQA works to ensure that this training is appropriate to meet Australia's social and economic needs for a highly educated and skilled population.

Key facets of ASQA's regulatory approach include:

- targeted, risk-based regulation
- decisive action in cases of serious risk to the vocational education and training (VET) sector
- facilitating access to accurate information about VET.

ASQA's objectives (as described in the NVR Act) are:

- to provide for national consistency in the regulation of VET
- to regulate VET using:
  - a standards-based quality framework
  - risk assessments, where appropriate
- to protect and enhance:
  - quality, flexibility and innovation in VET
  - Australia's reputation for VET nationally and internationally
- to provide a regulatory framework that encourages and promotes a VET system that is appropriate to meet Australia's social and economic needs for a highly educated and skilled population
- to protect students undertaking, or proposing to undertake, Australian VET by ensuring the provision of quality vocational education and training
- to facilitate access to accurate information relating to the quality of VET.

**ASQA's priorities for the year ahead**

In 2018-19 ASQA will focus on:

- addressing the outcomes of the review of the *National Vocational Education and Training Regulator Act 2011*
- progressing the "Tightening scrutiny on new entrants to the VET market" initiative
- developing and releasing the Authority's updated Regulatory Strategy
- undertaking a strategic review into International Education.

## 1.2 ENTITY RESOURCE STATEMENT

Table 1.1 shows the total funding from all sources available to ASQA 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 ASQA's operations) classification.

For more detailed information on 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, while the 'Budgeted expenses by Outcome' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

**Table 1.1: ASQA resource statement — Budget estimates for 2018–19 as at Budget May 2018**

	2017–18 Estimated actual \$'000	2018–19 Estimate \$ 000
<b>Departmental</b>		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	20,496	16,355
Departmental appropriation (c)	33,099	36,102
s74 Retained revenue receipts (d)	264	264
Departmental capital budget (e)	-	1,212
Equity injection	478	-
Total departmental annual appropriations	<u>54,337</u>	<u>53,933</u>
<b>Total departmental resourcing</b>	<b>54,337</b>	<b>53,933</b>
<b>Administered</b>		
Total administered special appropriations	<u>639</u>	<u>357</u>
<b>Total administered resourcing</b>	<b>639</b>	<b>357</b>
<b>Total resourcing for ASQA</b>	<b>54,976</b>	<b>54,290</b>
	<u>2017–18</u>	<u>2018–19</u>
<b>Average staffing level (number)</b>	<b>184</b>	<b>199</b>

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) Appropriation Bill (No. 1) 2018–19.
- (b) Excludes \$0.018m subject to quarantine by Finance or withheld under s51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act)
- (c) Excludes departmental capital budget (DCB).
- (d) Estimated retained revenue receipts under s74 of the PGPA Act.
- (e) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

### 1.3 BUDGET MEASURES

Budget measures in Part 1 relating to ASQA are detailed in Budget Paper No. 2 and are summarised below.

**Table 1.2: ASQA 2018–19 Budget measures**

**Part 1: Measures announced since the 2017–18 Mid-Year Economic and Fiscal Outlook (MYEFO)**

	Program	2017–18 \$ 000	2018–19 \$ 000	2019–20 \$ 000	2020–21 \$ 000	2021–22 \$ 000
<b>Revenue measures</b>						
Australian Skills Quality Authority — full cost recovery	1.1					
Administered revenues		-	5,226	5,546	20,893	21,094
<b>Total</b>		-	<b>5,226</b>	<b>5,546</b>	<b>20,893</b>	<b>21,094</b>
<b>Total revenue measures</b>						
Administered		-	5,226	5,546	20,893	21,094
<b>Total</b>		-	<b>5,226</b>	<b>5,546</b>	<b>20,893</b>	<b>21,094</b>
<b>Expense measures</b>						
Australian Skills Quality Authority — full cost recovery	1.1					
Departmental expenses		-	3,183	2,954	2,893	2,852
<b>Total</b>		-	<b>3,183</b>	<b>2,954</b>	<b>2,893</b>	<b>2,852</b>
<b>Total expense measures</b>						
Departmental		-	3,183	2,954	2,893	2,852
<b>Total</b>		-	<b>3,183</b>	<b>2,954</b>	<b>2,893</b>	<b>2,852</b>
<b>Capital measures</b>						
Australian Skills Quality Authority — full cost recovery	1.1					
Departmental capital		-	1,845	3,013	1,469	344
<b>Total</b>		-	<b>1,845</b>	<b>3,013</b>	<b>1,469</b>	<b>344</b>
<b>Total capital measures</b>						
Departmental		-	1,845	3,013	1,469	344
<b>Total</b>		-	<b>1,845</b>	<b>3,013</b>	<b>1,469</b>	<b>344</b>

Prepared on a Government Finance Statistics (fiscal) basis. Figures displayed in brackets are negative and represent a decrease in funds. Non-bracketed figures are positive and represent an increase in funds.

## 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 ASQA can be found at: [www.asqa.gov.au](http://www.asqa.gov.au)

The most recent annual performance statement can be found in the Annual Report at: [www.asqa.gov.au](http://www.asqa.gov.au)



## 2.1 BUDGETED EXPENSES AND PERFORMANCE FOR OUTCOME 1

**Outcome 1: Contribute to a high quality vocational education and training sector, including through streamlined and nationally consistent regulation of training providers and courses, and the communication of advice to the sector on improvements to the quality of vocational education and training.**

### Budgeted expenses for Outcome 1

This table shows how much ASQA 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
<b>Program 1.1: Regulation and advice</b>					
Departmental expenses					
Departmental appropriation	33,099	36,102	36,490	36,191	36,344
s74 Retained revenue receipts (a)	264	264	264	132	-
Expenses not requiring appropriation in the Budget year (b)	2,158	2,435	2,493	2,658	2,805
<b>Departmental total</b>	<b>35,521</b>	<b>38,801</b>	<b>39,247</b>	<b>38,981</b>	<b>39,149</b>
<b>Total expenses for program 1.1</b>	<b>35,521</b>	<b>38,801</b>	<b>39,247</b>	<b>38,981</b>	<b>39,149</b>
<b>Outcome 1 Totals by appropriation type</b>					
Departmental expenses					
Departmental appropriation	33,099	36,102	36,490	36,191	36,344
s74 Retained revenue receipts (a)	264	264	264	132	-
Expenses not requiring appropriation in the Budget year (b)	2,158	2,435	2,493	2,658	2,805
<b>Departmental total</b>	<b>35,521</b>	<b>38,801</b>	<b>39,247</b>	<b>38,981</b>	<b>39,149</b>
<b>Total expenses for Outcome 1</b>	<b>35,521</b>	<b>38,801</b>	<b>39,247</b>	<b>38,981</b>	<b>39,149</b>
<b>Average staffing level (number)</b>	184	199			

(a) Estimated expenses incurred in relation to receipts retained under s74 of the PGPA Act.

(b) Administered expenses not requiring appropriation are doubtful debts. Departmental expenses not requiring appropriation are depreciation, amortisation, and expenses funded by prior years appropriations.

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

**Performance criteria for Outcome 1**

This section below details the performance criteria for each program associated with Outcome 1. It summarises how each program is delivered.

**Outcome 1: Contribute to a high quality vocational education and training sector, including through streamlined and nationally consistent regulation of training providers and courses, and the communication of advice to the sector on improvements to the quality of vocational education and training.**

**Program 1.1: Regulation and Advice**

<b>Objective</b>	To assure the quality of VET outcomes through national regulation and the communication of advice on vocational education and training.
<b>Delivery</b>	The mechanisms through which Program 1.1 is delivered are: <ul style="list-style-type: none"> <li>• applying a risk based and standards based regulatory approach to the VET sector</li> <li>• taking regulatory action to remove poor quality providers from the sector</li> <li>• making ASQA's Regulatory Strategy and Regulatory Risk Framework publicly available</li> <li>• undertaking communications campaigns to address identified issues and providing stakeholders with timely and accurate advice.</li> </ul>
<b>Purposes</b>	Program 1.1 contributes to ASQA's purposes which are to: <ul style="list-style-type: none"> <li>• protect the quality and reputation of the vocational education training (VET) sector</li> <li>• regulate the VET sector utilising a contemporary, risk and standards based regulatory approach</li> <li>• facilitate access to accurate information about VET.</li> </ul>

**Performance information 1.1 Regulation and Advice**

Year	Performance criteria	Expected achievement
2017–18	Stakeholders indicate they believe ASQA is improving the quality of VET outcomes in Australia.	Application of risk based regulation demonstrated by percentage of non-application based audits to application based audits. <b>As at 31 December 2017:</b> 55.5% of completed audits are non-application based audits. Providers and stakeholders indicate they are satisfied with ASQA's engagement with the regulated community. <b>Most recent survey results indicated:<sup>23</sup></b> 68.0% provider satisfaction 52.7% stakeholder satisfaction.

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<sup>23</sup> 2016–17. Results for 2017–18 will not be available until early 2018–19.

ASQA Budget Statements

Year	Performance criteria	Targets
2018–19	Stakeholders consider that ASQA is improving the quality of VET outcomes in Australia.	<p>Application of risk based regulation demonstrated by percentage of non-application based audits to application based audits.</p> <p><b>Target:</b> 50% non-application based audits.</p> <p>Providers and stakeholders indicate they are satisfied with ASQA's engagement with the regulated community.</p> <p><b>Target:</b> 70% positive feedback from providers and stakeholders (excellent or good in annual survey).</p>
2019–20 and beyond	As per 2018–19	As per 2018–19

## Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of ASQA's 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

The resource statement (Table 1.1 in Section 1) shows a decrease of \$4.1 million in prior year appropriations available. This includes funds of \$2.8 million budgeted for use in 2017-18 for capital expenditure, as shown in Table 3.5 – Departmental capital budget statement.

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

##### **Budgeted departmental comprehensive income statement**

Expenses for 2018-19 are estimated to be \$38.8 million. This reflects an increase from 2017-18 of \$3.3 million as reflected in the budget measure at Table 1.2. ASQA is budgeting for a technical operating loss in 2018-19 reflecting the value of unfunded depreciation and amortisation expense of \$2.4 million.

##### **Budgeted departmental balance sheet**

ASQA's asset and liability forecasts are mostly in line with amounts advised in the 2017-18 Budget. An exception is that forecasts are higher for Suppliers, reflecting an increase in accrued expenses at year end.

Capital acquisitions in 2018-19 (as shown in Tables 3.4 and 3.5) are planned to be \$3 million for enhancement of IT systems.

##### **Administered**

Revenue estimates for 2018-19 are \$23.3 million. This decrease from 2017-18 reflects ASQA's increasing shift to risk based regulation. ASQA continues partial cost recovery arrangements for 2018-19.

Budgeted assets and liabilities represent net receivables and provisions for refunds of administered receipts.

### 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
<b>EXPENSES</b>					
Employee benefits	20,583	22,150	22,163	23,139	22,603
Suppliers	12,780	14,216	14,591	13,184	13,741
Depreciation and amortisation (a)	2,158	2,435	2,493	2,658	2,805
<b>Total expenses</b>	<b>35,521</b>	<b>38,801</b>	<b>39,247</b>	<b>38,981</b>	<b>39,149</b>
<b>LESS:</b>					
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
Sale of goods and rendering of services	264	264	264	132	-
<b>Total own-source revenue</b>	<b>264</b>	<b>264</b>	<b>264</b>	<b>132</b>	<b>-</b>
<b>Total own-source income</b>	<b>264</b>	<b>264</b>	<b>264</b>	<b>132</b>	<b>-</b>
<b>Net (cost of)/contribution by services</b>	<b>(35,257)</b>	<b>(38,537)</b>	<b>(38,983)</b>	<b>(38,849)</b>	<b>(39,149)</b>
Revenue from Government	33,099	36,102	36,490	36,191	36,344
<b>Surplus/(deficit) attributable to the Australian Government</b>	<b>(2,158)</b>	<b>(2,435)</b>	<b>(2,493)</b>	<b>(2,658)</b>	<b>(2,805)</b>
<b>Total comprehensive income/(loss)</b>	<b>(2,158)</b>	<b>(2,435)</b>	<b>(2,493)</b>	<b>(2,658)</b>	<b>(2,805)</b>
<b>Total comprehensive income/(loss) attributable to the Australian Government</b>	<b>(2,158)</b>	<b>(2,435)</b>	<b>(2,493)</b>	<b>(2,658)</b>	<b>(2,805)</b>

**Note: Impact of net cash appropriation arrangements**

	2017–18 \$ 000	2018–19 \$ 000	2019–20 \$ 000	2020–21 \$ 000	2021–22 \$ 000
<b>Total comprehensive income/(loss) excluding depreciation/amortisation expenses previously funded through revenue appropriations</b>	-	-	-	-	-
less depreciation/amortisation expenses previously funded through revenue appropriations (a)	2,158	2,435	2,493	2,658	2,805
<b>Total comprehensive income/(loss) - as per the statement of comprehensive income</b>	<b>(2,158)</b>	<b>(2,435)</b>	<b>(2,493)</b>	<b>(2,658)</b>	<b>(2,805)</b>

(a) From 2010–11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

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
<b>ASSETS</b>					
<b>Financial assets</b>					
Cash and cash equivalents	335	335	335	335	335
Trade and other receivables	18,528	18,559	18,559	18,559	18,559
<b>Total financial assets</b>	<b>18,863</b>	<b>18,894</b>	<b>18,894</b>	<b>18,894</b>	<b>18,894</b>
<b>Non-financial assets</b>					
Land and buildings	2,997	2,050	2,406	1,642	1,211
Property, plant and equipment	586	397	628	896	801
Intangibles	11,614	13,372	14,517	15,045	14,339
Other non-financial assets	178	178	178	178	178
<b>Total non-financial assets</b>	<b>15,375</b>	<b>15,997</b>	<b>17,729</b>	<b>17,761</b>	<b>16,529</b>
Assets held for sale					
<b>Total assets</b>	<b>34,238</b>	<b>34,891</b>	<b>36,623</b>	<b>36,655</b>	<b>35,423</b>
<b>LIABILITIES</b>					
<b>Payables</b>					
Suppliers	6,871	6,868	7,032	7,032	7,032
Other payables	6	11	11	11	11
<b>Total payables</b>	<b>6,877</b>	<b>6,879</b>	<b>7,043</b>	<b>7,043</b>	<b>7,043</b>
<b>Provisions</b>					
Employee provisions	6,753	6,779	6,779	6,779	6,779
Other provisions	261	264	100	100	100
<b>Total provisions</b>	<b>7,014</b>	<b>7,043</b>	<b>6,879</b>	<b>6,879</b>	<b>6,879</b>
<b>Total liabilities</b>	<b>13,891</b>	<b>13,922</b>	<b>13,922</b>	<b>13,922</b>	<b>13,922</b>
<b>Net assets</b>	<b>20,347</b>	<b>20,969</b>	<b>22,701</b>	<b>22,733</b>	<b>21,501</b>
<b>EQUITY*</b>					
<b>Parent entity interest</b>					
Contributed equity	24,701	27,758	31,983	34,673	36,246
Reserves	20	20	20	20	20
Retained surplus (accumulated deficit)	(4,374)	(6,809)	(9,302)	(11,960)	(14,765)
<b>Total parent entity interest</b>	<b>20,347</b>	<b>20,969</b>	<b>22,701</b>	<b>22,733</b>	<b>21,501</b>
<b>Total equity</b>	<b>20,347</b>	<b>20,969</b>	<b>22,701</b>	<b>22,733</b>	<b>21,501</b>

\* 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 \$ 000	Asset revaluation reserve \$ 000	Other reserves \$ 000	Contributed equity/capital \$ 000	Total equity \$ 000
<b>Opening balance as at 1 July 2018</b>					
Balance carried forward from previous period	(4,374)	20	-	24,701	20,347
<b>Comprehensive income</b>					
Surplus/(deficit) for the period	(2,435)	-	-	-	(2,435)
<b>Total comprehensive income</b>	<b>(6,809)</b>	<b>20</b>	<b>-</b>	<b>24,701</b>	<b>17,912</b>
of which:					
Attributable to the Australian Government	(6,809)	20	-	24,701	17,912
<b>Transactions with owners</b>					
<b>Contributions by owners</b>					
Equity injection - Appropriation	-	-	-	1,846	1,846
Departmental Capital Budget (DCB)	-	-	-	1,211	1,211
<b>Sub-total transactions with owners</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,057</b>	<b>3,057</b>
<b>Estimated closing balance as at 30 June 2019</b>	<b>(6,809)</b>	<b>20</b>	<b>-</b>	<b>27,758</b>	<b>20,969</b>
<b>Closing balance attributable to the Australian Government</b>	<b>(6,809)</b>	<b>20</b>	<b>-</b>	<b>27,758</b>	<b>20,969</b>

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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Appropriations	38,520	36,071	36,490	36,191	36,344
Sale of goods and rendering of services	264	264	264	132	-
<b>Total cash received</b>	<b>38,784</b>	<b>36,335</b>	<b>36,754</b>	<b>36,323</b>	<b>36,344</b>
<b>Cash used</b>					
Employees	20,414	22,119	22,163	23,139	22,603
Suppliers	13,280	14,219	14,427	13,184	13,741
<b>Total cash used</b>	<b>33,694</b>	<b>36,338</b>	<b>36,590</b>	<b>36,323</b>	<b>36,344</b>
<b>Net cash from/(used by) operating activities</b>	<b>5,090</b>	<b>(3)</b>	<b>164</b>	<b>-</b>	<b>-</b>
<b>INVESTING ACTIVITIES</b>					
<b>Cash used</b>					
Purchase of property, plant and equipment and intangibles	5,568	3,054	4,389	2,690	1,573
<b>Total cash used</b>	<b>5,568</b>	<b>3,054</b>	<b>4,389</b>	<b>2,690</b>	<b>1,573</b>
<b>Net cash from/(used by) investing activities</b>	<b>(5,568)</b>	<b>(3,054)</b>	<b>(4,389)</b>	<b>(2,690)</b>	<b>(1,573)</b>
<b>FINANCING ACTIVITIES</b>					
<b>Cash received</b>					
Contributed equity	478	3,057	4,225	2,690	1,573
<b>Total cash received</b>	<b>478</b>	<b>3,057</b>	<b>4,225</b>	<b>2,690</b>	<b>1,573</b>
<b>Net cash from/(used by) financing activities</b>	<b>478</b>	<b>3,057</b>	<b>4,225</b>	<b>2,690</b>	<b>1,573</b>
<b>Net increase/(decrease) in cash held</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Cash and cash equivalents at the beginning of the reporting period	335	335	335	335	335
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>335</b>	<b>335</b>	<b>335</b>	<b>335</b>	<b>335</b>

Prepared on Australian Accounting Standards basis.



**Table 3.5: Departmental capital budget statement (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
<b>NEW CAPITAL APPROPRIATIONS</b>					
Capital budget - Bill 1 (DCB)	-	1,212	1,212	1,221	1,229
Equity injections - Bill 2	478	1,845	3,013	1,469	344
<b>Total new capital appropriations</b>	<b>478</b>	<b>3,057</b>	<b>4,225</b>	<b>2,690</b>	<b>1,573</b>
<i>Provided for:</i>					
<i>Purchase of non-financial assets</i>	478	3,057	4,225	2,690	1,573
<b>Total items</b>	<b>478</b>	<b>3,057</b>	<b>4,225</b>	<b>2,690</b>	<b>1,573</b>
<b>PURCHASE OF NON-FINANCIAL ASSETS</b>					
Funded by capital appropriations (a)	2,749	1,845	3,013	1,469	344
Funded by capital appropriation - DCB (b)	-	1,212	1,212	1,221	1,229
Funded internally from departmental resources (c)	2,822	-	-	-	-
<b>TOTAL</b>	<b>5,571</b>	<b>3,057</b>	<b>4,225</b>	<b>2,690</b>	<b>1,573</b>
<b>RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE</b>					
Total purchases	5,571	3,057	4,225	2,690	1,573
<b>Total cash used to acquire assets</b>	<b>5,571</b>	<b>3,057</b>	<b>4,225</b>	<b>2,690</b>	<b>1,573</b>

- (a) Includes both current Bill 2 and prior Act 2/4/6 appropriations.
- (b) Does not include annual finance lease costs. Includes purchases from current and previous years' Departmental capital budgets (DCBs).
- (c) Includes the following sources of funding:
- current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB)
  - donations and contributions
  - gifts
  - internally developed assets
  - s74 Retained revenue receipts
  - proceeds from the sale of assets.

Prepared on Australian Accounting Standards basis.

**Table 3.6: Statement of asset movements (Budget year 2018–19)**

	Buildings \$ 000	Other property, plant and equipment \$ 000	Computer software and intangibles \$ 000	Total \$ 000
<b>As at 1 July 2018</b>				
Gross book value	5,908	1,166	18,180	25,254
Accumulated depreciation/ amortisation and impairment	(2,911)	(580)	(6,566)	(10,057)
<b>Opening net book balance</b>	<b>2,997</b>	<b>586</b>	<b>11,614</b>	<b>15,197</b>
<b>Capital asset additions</b>				
<b>Estimated expenditure on new or replacement assets</b>				
By purchase - appropriation equity (a)	-	-	3,057	3,057
<b>Total additions</b>	<b>-</b>	<b>-</b>	<b>3,057</b>	<b>3,057</b>
<b>Other movements</b>				
Depreciation/amortisation expense	(947)	(189)	(1,299)	(2,435)
<b>Total other movements</b>	<b>(947)</b>	<b>(189)</b>	<b>(1,299)</b>	<b>(2,435)</b>
<b>As at 30 June 2019</b>				
Gross book value	5,908	1,166	21,237	28,311
Accumulated depreciation/ amortisation and impairment	(3,858)	(769)	(7,865)	(12,492)
<b>Closing net book balance</b>	<b>2,050</b>	<b>397</b>	<b>13,372</b>	<b>15,819</b>

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2018–19, including CDABs.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2018–19 for depreciation/amortisation expenses, DCBs or other operational expenses.

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

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)**

	2017–18 Estimated actual \$ 000	2018–19 Budget \$ 000	2019–20 Forward estimate \$ 000	2020–21 Forward estimate \$ 000	2021–22 Forward estimate \$ 000
<b>OWN-SOURCE INCOME</b>					
<b>Own-source revenue</b>					
<b>Taxation revenue</b>					
Other taxes	12,919	17,946	18,166	29,932	30,178
<b>Total taxation revenue</b>	<b>12,919</b>	<b>17,946</b>	<b>18,166</b>	<b>29,932</b>	<b>30,178</b>
<b>Non-taxation revenue</b>					
Other revenue	15,302	5,335	5,435	9,016	8,971
<b>Total non-taxation revenue</b>	<b>15,302</b>	<b>5,335</b>	<b>5,435</b>	<b>9,016</b>	<b>8,971</b>
<b>Total own-source revenue administered on behalf of Government</b>	<b>28,221</b>	<b>23,281</b>	<b>23,601</b>	<b>38,948</b>	<b>39,149</b>
<b>Gains</b>					
<b>Total own-sourced income administered on behalf of Government</b>	<b>28,221</b>	<b>23,281</b>	<b>23,601</b>	<b>38,948</b>	<b>39,149</b>
<b>Net (cost of)/contribution by services</b>	<b>(28,221)</b>	<b>(23,281)</b>	<b>(23,601)</b>	<b>(38,948)</b>	<b>(39,149)</b>
<b>Total comprehensive income/(loss)</b>	<b>(28,221)</b>	<b>(23,281)</b>	<b>(23,601)</b>	<b>(38,948)</b>	<b>(39,149)</b>

Prepared on Australian Accounting Standards basis.

**Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (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
<b>ASSETS</b>					
<b>Financial assets</b>					
Trade and other receivables	368	368	368	368	368
<b>Total financial assets</b>	<b>368</b>	<b>368</b>	<b>368</b>	<b>368</b>	<b>368</b>
<b>Total assets administered on behalf of Government</b>	<b>368</b>	<b>368</b>	<b>368</b>	<b>368</b>	<b>368</b>
<b>LIABILITIES</b>					
<b>Provisions</b>					
Other provisions	117	117	117	117	117
<b>Total provisions</b>	<b>117</b>	<b>117</b>	<b>117</b>	<b>117</b>	<b>117</b>
<b>Total liabilities administered on behalf of Government</b>	<b>117</b>	<b>117</b>	<b>117</b>	<b>117</b>	<b>117</b>
<b>Net assets/(liabilities)</b>	<b>251</b>	<b>251</b>	<b>251</b>	<b>251</b>	<b>251</b>

Prepared on Australian Accounting Standards basis.

**Table 3.9: Schedule of budgeted administered 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
<b>OPERATING ACTIVITIES</b>					
<b>Cash received</b>					
Taxes	12,919	17,946	18,166	29,932	30,178
Other	15,302	5,335	5,435	9,016	8,971
<b>Total cash received</b>	<b>28,221</b>	<b>23,281</b>	<b>23,601</b>	<b>38,948</b>	<b>39,149</b>
<b>Cash used</b>					
Other	639	357	357	357	357
<b>Total cash used</b>	<b>639</b>	<b>357</b>	<b>357</b>	<b>357</b>	<b>357</b>
<b>Net cash from/(used by) operating activities</b>	<b>27,582</b>	<b>22,924</b>	<b>23,244</b>	<b>38,591</b>	<b>38,792</b>
<b>Net increase/(decrease) in cash held</b>	<b>27,582</b>	<b>22,924</b>	<b>23,244</b>	<b>38,591</b>	<b>38,792</b>
Cash and cash equivalents at beginning of reporting period					
Cash from Official Public Account for:					
- Appropriations	639	357	357	357	357
<b>Total cash from Official Public Account</b>	<b>639</b>	<b>357</b>	<b>357</b>	<b>357</b>	<b>357</b>
Cash to Official Public Account for:					
- Appropriations	(28,221)	(23,281)	(23,601)	(38,948)	(39,149)
<b>Total cash to Official Public Account</b>	<b>(28,221)</b>	<b>(23,281)</b>	<b>(23,601)</b>	<b>(38,948)</b>	<b>(39,149)</b>
<b>Cash and cash equivalents at end of reporting period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Prepared on Australian Accounting Standards basis.

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

ASQA does not have any administered capital budget, therefore Table 3.10 is not presented.

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

ASQA does not have any administered assets, therefore Table 3.11 is not presented.