

AUSTRALIAN LEARNING AND TEACHING COUNCIL LIMITED

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AUSTRALIAN LEARNING AND TEACHING COUNCIL LIMITED

Section 1: Agency overview and resources

1.1 STRATEGIC DIRECTION

The Australian Learning and Teaching Council Limited (ALTC) aims to enhance the student learning experience by supporting quality teaching through a suite of award, fellowship and grant programs that investigate issues of national priority, drive innovative practice and celebrate, reward and recognise excellence. By working with 44 higher education institutions, discipline groups and individuals the ALTC engages with the sector as a collaborative and supportive partner that provides access to a network of knowledge, ideas and people.

Placing particular emphasis on interaction between and across disciplines as a driver of quality change, the ALTC shares practical solutions for creating positive learning environments. Through wide dissemination of the outcomes of its funded activities, the ALTC is creating an accessible bank of quality teaching practice.

1.2 AGENCY RESOURCE STATEMENT

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

Table 1.1: Australian Learning and Teaching Council resource statement - Budget estimates for 2009-10 as at Budget May 2009

Source	Estimate of prior + year amounts available in 2009-10 \$'000	Proposed at Budget = 2009-10 \$'000	Total Estimate 2009-10 \$'000	Actual Available Appropriation 2008-09 \$'000
Opening Balance/Reserves at Bank	7,977	-	7,977	-
REVENUE FROM GOVERNMENT				
Ordinary Annual Services ¹				
Outcome 1	-	28,493	-	-
Total ordinary annual services	-	28,493	28,493	-
Total Funds from Government	-	28,493	28,493	-
FUNDS FROM OTHER SOURCES				
Interest	-	780	-	-
Total	-	780	780	-
Total net resourcing for Agency	7,977	29,273	37,250	-

All figures are GST exclusive

CRF - Consolidated Revenue Fund

Australian Learning and Teaching Council is not directly appropriated as it is a CAC Act body.

Appropriations are made to the Department of Education, Employment and Workplace Relations which are then paid to the Australian Learning and teaching Council and are considered "departmental" for all purposes.

¹ Appropriation Bill (No.1) 2008-09

1.3 BUDGET MEASURES

Table 1.2: Agency 2009-10 Budget measures

The Australian Learning and Teaching Council does not have any new budget measures since the 2008-09 Budget. For this reason Table 1.2 is not presented.

1.4 TRANSITION FROM OUTCOMES AND OUTPUTS TO OUTCOMES AND PROGRAMS

From the 2009-10 Budget, all General Government Sector (GGS) entities will be reporting on a program basis. The table below outlines the transition from the 2008-09 Budget year (as at Additional Estimates) which was presented in administered items, outputs and output groups to the program reporting framework used for the 2009-10 Budget. The table also captures revisions made to GGS outcome statements under the Operation Sunlight Outcome Statements Review.

Figure 2: Transition table

Transition from Outputs to Programs Framework

2008-09 Budget year

Outcome 1: Contribute to the Department of Education, Employment and Workplace Relations' Outcome 3 - Australian higher education institutions provide high quality teaching and learning for all students, research training for relevant students and enhance the accessibility of their learning and research.

Output Group 1.1: Programs to support learning and teaching in higher education	
Departmental Outputs:	
1.1.1 Grants Scheme	1.1
1.1.2 Fellowship Scheme	1.2
1.1.3 Learning Networks	1.4
1.1.4 Carrick Exchange	1.4

Output Group 1.2: Awards program to encourage teaching excellence in higher education	
Departmental Outputs:	
Awards Program	1.3

2009-10 Budget year

Outcome 1: Enhanced learning for students through engaging the higher education sector in the identification, support and reward of outstanding and innovative teaching.

Program 1.1: Grants Scheme
Departmental Items:
1.1.1 Grants Scheme

Program 1.2: Fellowship Scheme
Departmental Items:
1.2.1 Fellowship Scheme

Program 1.3: Awards Program
Departmental Items:
1.3.1 Awards Program

Program 1.4: Learning Networks
Departmental Items:
1.4.1 Learning Networks

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. Agencies deliver programs which are the Government actions taken to deliver the stated outcomes. 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 Learning and Teaching Council in achieving government outcomes.

Outcome 1: Enhanced learning for students through engaging the higher education sector in the identification, support and reward of outstanding and innovative teaching.

Outcome 1 Strategy

- A. Promote and support strategic change in higher education institutions for the enhancement of learning and teaching, including curriculum development and assessment.
- B. Raise the profile and encourage recognition of the fundamental importance of teaching in higher education institutions and in the general community.
- C. Foster and acknowledge excellent teaching in higher education.
- D. Develop effective mechanisms for the identification, development, dissemination and embedding of good individual and institutional practice in learning and teaching in Australian higher education.
- E. Develop and support reciprocal national and international arrangements for the purpose of sharing and benchmarking learning and teaching processes.
- F. Identify learning and teaching issues that impact on the Australian higher education system and facilitate national approaches to address these and other emerging issues.

Outcome 1 Budgeted Expenses and Resources

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: Enhanced learning for students through engaging the higher education sector in the identification, support and reward outstanding and innovative teaching.	2008-09	2009-10
	Estimated Actual Expenses \$'000	Estimated Expenses \$'000
Program 1.1: Grants Scheme		
Revenue from Government		
Ordinary Annual Services (Appropriation Bill No. 1)	14,595	14,872
Payment from related entities	-	-
Special Appropriations	-	-
Special Accounts	-	-
Revenues from Industry Sources	-	-
Revenues from other Independent Sources	2,128	407
Total for Program 1.1	16,723	15,279
Program 1.2: Fellowship Scheme		
Revenue from Government		
Ordinary Annual Services (Appropriation Bill No. 1)	3,251	3,312
Payment from related entities	-	-
Special Appropriations	-	-
Special Accounts	-	-
Revenues from Industry Sources	-	-
Revenues from other Independent Sources	474	91
Total for Program 1.2	3,725	3,403
Program 1.3: Awards Program		
Revenue from Government		
Ordinary Annual Services (Appropriation Bill No. 1)	4,810	4,901
Payment from related entities	-	-
Special Appropriations	-	-
Special Accounts	-	-
Revenues from Industry Sources	-	-
Revenues from other Independent Sources	701	134
Total for Program 1.3	5,511	5,035
Program 1.4: Learning Networks		
Revenue from Government		
Ordinary Annual Services (Appropriation Bill No. 1)	5,307	5,408
Payment from related entities	-	-
Special Appropriations	-	-
Special Accounts	-	-
Revenues from Industry Sources	-	-
Revenues from other Independent Sources	774	148
Total for Program 1.4	6,081	5,556

ALTC Budget Statements – Outcomes & performance

Table 2.1: Budgeted Expenses and Resources for Outcome 1 (cont.)

	2008-09 Estimated Actual Expenses \$'000	2009-10 Estimated Expenses \$'000
Outcome 1 Totals by Resource type		
Revenue from Government		
Ordinary Annual Services (Appropriation Bill No. 1)	27,962	28,493
Payment from related entities	-	-
Special Appropriations	-	-
Special Accounts	-	-
Revenues from Industry Sources	-	-
Revenues from other Independent Sources	4,078	780
Total Expenses for Outcome 1	32,040	29,273
	2008-09	2009-10
Average Staffing Level (number)	32	32

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 Grants Scheme
<p>Program objective</p> <p>Resourcing work in identified higher education priorities in order to bring about strategic and systemic change to enhance learning and teaching.</p> <p>The program is designed to addresses the following ALTC objectives:</p> <ul style="list-style-type: none"> • Promote and support strategic change in higher education institutions for the enhancement of learning and teaching, including curriculum development and assessment. • Raise the profile and encourage recognition of the fundamental importance of teaching in higher education institutions and in the general community. • Foster and acknowledge excellent teaching in higher education. • Develop effective mechanisms for the identification, development, dissemination and embedding of good individual and institutional practice in learning and teaching in Australian higher education. • Identify learning and teaching issues that impact on the Australian higher education system and facilitate national approaches to address these and other emerging issues.

Program 1.1 Expenses

	2008-09 Revised budget	2009-10 Budget	2010-11 Forward year 1	2011-12 Forward year 2	2012-13 Forward year 3
(\$'000)					
Annual Departmental Expenses:					
Departmental Item	14,595	14,872	15,154	15,457	15,766
Special Appropriations:					
<i>Special Appropriation Act 1999</i>					
Special Account Expenses:					
<i>Special Account Name</i>					
Budget year	2,128	407	433	461	459
Total Departmental Expenses	16,723	15,279	15,587	15,918	16,225

Program 1.1 Deliverables

Deliverables	2008-09 Revised budget	2009-10 Budget	2010-11 Forward year 1	2011-12 Forward year 2	2012-13 Forward year 3
Projects Funded	56	52	52	52	52
Successfully Completed Projects	30	45	45	45	45

Program 1.1 Key Performance Indicators

Three key performance indicators demonstrate the performance of the Grants Scheme across the period of the Strategic Directions 2008-2012:

Activity: This indicator is chosen as a way of assessing the recognition of the fundamental importance of learning and teaching in higher education and the engagement of institutions with issues of learning and teaching.

Coverage: This indicator demonstrates the potential for the program to contribute to the identification, development, dissemination and embedding of good individual and institutional practice in learning and teaching in Australian higher education.

Quality: This indicator addresses three elements; the potential for systemic change, collaboration and dissemination of outcomes from projects.

Activity KPI:

By the end of 2012 all eligible institutions will have submitted applications under this program.

Coverage KPIs:

By the end of 2012, all eligible institution will be involved in at least one project as an active participant.

By the end of 2012, 80 per cent of eligible institutions will have been the lead institution on at least two projects and involved in at least three other projects.

Quality KPIs:

By the end of 2012, at least 80 per cent of the ALTC projects will have involved at least two institutions.

In the year 2012, at least 30 per cent of projects funded will build on other ALTC funded projects or will take the findings of ALTC's or predecessor bodies' projects into consideration in the design of the project.

Program 1.2: Fellowships Scheme

Program objective

Investing in the development and expertise of leading educators and a community of scholars for the future of higher education learning and teaching.

The program is designed to address the following ALTC objectives:

- Raise the profile and encourage recognition of the fundamental importance of teaching in higher education institutions and in the general community.
- Foster and acknowledge excellent teaching in higher education.
- Develop effective mechanisms for the identification, development, dissemination and embedding of good individual and institutional practice in learning and teaching in Australian higher education.
- Develop and support reciprocal national and international arrangements for the purpose of sharing and benchmarking learning and teaching processes.

Program 1.2 Expenses

(\$'000)	2008-09 Revised budget	2009-10 Budget	2010-11 Forward year 1	2011-12 Forward year 2	2012-13 Forward year 3
Annual Departmental Expenses:					
Departmental Item	3,251	3,312	3,375	3,443	3,512
Special Appropriations:					
<i>Special Appropriation Act 1999</i>	-	-	-	-	-
Special Account Expenses:					
<i>Special Account Name</i>	-	-	-	-	-
Budget year	474	91	96	103	102
Total Departmental Expenses	3,725	3,403	3,471	3,546	3,614

ALTC Budget Statements – Outcomes & performance

Program 1.2 Deliverables

Deliverables	2008-09 Revised budget	2009-10 Budget	2010-11 Forward year 1	2011-12 Forward year 2	2012-13 Forward year 3
Fellows appointed	10	12	12	12	12
Fellowships completed	3	13	12	12	12

Program 1.2 Key Performance Indicators

Two key performance indicators demonstrate the performance of the Fellowships Scheme across the period of the Strategic Directions 2008-2012:

Activity: This indicator is chosen as a way of assessing the recognition of the fundamental importance of learning and teaching in higher education. Fellows engage with colleagues nationally and internationally.

Quality: This indicator addresses two elements: dissemination and the embedding of good practice.

Activity KPIs:

By the end of 2012, Fellows will support a minimum of fifteen national events for colleagues per annum.

By the end of 2012, at least three international visitors per annum will be hosted by Fellows.

Quality KPI:

By the end of 2012, all Fellows will disseminate their work through presentations at national or international conferences.

By the end of 2012, at least 50 per cent of eligible institutions will have been involved in at least one Fellowship.

Program 1.3 Awards Scheme**Program objective**

Fostering and acknowledging excellent teaching in higher education through recognition of significant achievements by individuals, programs and teams in Australian learning and teaching in higher education.

The program is designed to addresses the following ALTC objective:

- Foster and acknowledge excellent teaching in higher education.

Program 1.3 Expenses

	2008-09 Revised budget	2009-10 Budget	2010-11 Forward year 1	2011-12 Forward year 2	2012-13 Forward year 3
(\$'000)					
Annual Departmental Expenses:					
Departmental Item	4,810	4,901	4,994	5,094	5,196
Special Appropriations:					
<i>Special Appropriation Act 1999</i>	-	-	-	-	-
Special Account Expenses:					
<i>Special Account Name</i>	-	-	-	-	-
Expenses not requiring Appropriation in the Budget year	701	134	143	152	151
Total Departmental Expenses	5,511	5,035	5,137	5,246	5,347

Program 1.3 Deliverables

	2008-09 Revised budget	2009-10 Budget	2010-11 Forward year 1	2011-12 Forward year 2	2012-13 Forward year 3
Deliverables					
Awards and Citations given	243	248	250	250	250

Program 1.3 Key Performance Indicators

Two key performance indicators demonstrate the performance of the Grants Scheme across the period of the Strategic Directions 2008-2012:

Activity: This indicator is chosen as a way of assessing the recognition of the fundamental importance of learning and teaching in higher education and the engagement of institutions with fostering excellent teaching.

Coverage: This indicator demonstrates both the acknowledgement of excellent teaching and ancillary programs supporting students and the recognition of award recipients.

Activity KPI:

By the end of 2012 all eligible institutions will have submitted nominations under this program.

Coverage KPIs:

By the end of 2012, 80 per cent of eligible institutions will have won more than thirty awards or citations.

By 2012, 90 per cent of eligible institutions will attend award ceremonies in the program year.

Program 1.4 Learning Networks**Program objective**

The Learning Networks program builds capacity for sustainable improvement of learning and teaching practice by supporting networks of people and interest groups to participate in disciplinary and cross-disciplinary interactions, agenda setting and sharing of best practice. The Learning Networks program currently incorporates three elements: the Discipline Support Strategy, the appointment of Discipline Scholars, and the ALTC Exchange.

The Learning Networks program is designed to address the following ALTC objectives:

- Promote and support strategic change in higher education institutions for the enhancement of learning and teaching, including curriculum development and assessment.
- Develop effective mechanisms for the identification, development, dissemination and embedding of good individual and institutional practice in learning and teaching in Australian higher education.
- Develop and support reciprocal national and international arrangements for the purpose of sharing and benchmarking learning and teaching processes.
- Identify learning and teaching issues that impact on the Australian higher education system and facilitate national approaches to address these and other emerging issues.

Program 1.4 Expenses

	2008-09 Revised budget	2009-10 Budget	2010-11 Forward year 1	2011-12 Forward year 2	2012-13 Forward year 3
(\$'000)					
Annual Departmental Expenses:					
Departmental Item	5,307	5,408	5,511	5,621	5,733
Special Appropriations:					
Special Account Expenses:					
<i>Special Account Name</i>	-	-	-	-	-
Expenses not requiring Appropriation in the Budget year	774	148	158	168	167
Total Departmental Expenses	6,081	5,556	5,669	5,789	5,900

ALTC Budget Statements – Outcomes & performance

Program 1.4 Deliverables

The Learning Networks deliverables are the:

- Development and implementation of Discipline Support Strategies by Councils of Deans in nine ALTC discipline groups.
- Appointment of ALTC Discipline Scholars in nine ALTC discipline groups to support discipline networks, build capability for improved learning and teaching practice and sharing good practice within their discipline.
- Development and implementation of an Exchange Users Support Strategy to encourage wider utilisation of the ALTC Exchange and the sharing of resources and good practice in learning and teaching.
- Broader dissemination of ALTC projects through Learning Networks (including through an Annual Learning Networks Forum).

Deliverables	2008-09 Revised budget	2009-10 Budget	2010-11 Forward year 1	2011-12 Forward year 2	2012-13 Forward year 3
Discipline support strategies funded	0	3	4	2	9
Discipline support strategies achieved	0	0	0	0	3
Appointments of discipline scholars	0	2	5	5	4
Annual learning networks forum	0	1	1	1	1
Membership of ALTC Exchange	724	1,300	3,000	4,000	5,000

Program 1.4 Key Performance Indicators

The key performance indicators that will demonstrate the performance of Learning Networks across the period of the 2008-2013 are:

Activity: This indicator is chosen as a way of assessing the recognition of the fundamental importance of learning and teaching in higher education and the engagement of discipline leaders and national discipline leadership bodies with issues of learning and teaching.

Coverage: This indicator demonstrates the potential for the program to contribute to the identification, development, dissemination and embedding of good individual and institutional practice in learning and teaching in Australian higher education.

Quality: This indicator addresses three elements; the potential for systemic change, collaboration and dissemination of outcomes from projects.

Activity KPI:

- By end of 2013 all discipline groupings will have been involved in the Discipline Support Strategy funded by this program.
- By the end of 2013 a Discipline Scholar will have been appointed to each of the nine disciplines.

Coverage KPI:

- By the end of 2013, all broad discipline groups will have implemented strategies to support developments in learning and teaching in their disciplines.

Quality KPI:

- By the end of 2013, discipline leaders in all broad discipline groups will have access to information on current and emerging issues nationally and internationally and support the work of the ALTC in their discipline.

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 budget year 2009-10. 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

The Australian Learning and Teaching Council has no administered funds. For this reason Table 3.1.1 is not presented.

3.1.2 Special Accounts

The Australian Learning and Teaching Council have no special accounts. For this reason Table 3.1.2 is not presented.

3.1.3 Australian Government Indigenous Expenditure

The 2009-10 Australian Government Indigenous Statement is not applicable because the Australian Learning and Teaching Council 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 Australian Learning and Teaching Council receives grant funding under the *Higher Education Support Act 2003*. The grant period is for a calendar year and the Department of Education, Employment and Workplace Relations make the grants on such conditions as set down in the “Conditions of Grant” document. The figures contained in the following budget tables are designed to ensure that sufficient funds are made available:

- to fund the programs that support the Council's Outcome 1: Enhanced learning for students through engaging the higher education sector in the identification, support and reward of outstanding and innovative teaching
- to provide adequate resources for the Council to manage these programs
- that the Council can meet its financial obligations as they fall due.

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 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
EXPENSES					
Employee benefits	3,849	3,985	4,105	4,228	4,355
Supplier	5,680	5,850	6,026	6,207	6,393
Grants	21,653	18,752	19,012	19,318	19,577
Depreciation and amortisation	308	686	722	746	763
Losses from asset sales	550	-	-	-	-
Total expenses	32,040	29,273	29,864	30,498	31,087
LESS:					
OWN-SOURCE INCOME					
Revenue					
Interest	800	780	830	883	880
Total revenue	800	780	830	883	880
Revenue from government	27,962	28,493	29,034	29,615	30,207
Surplus (Deficit)	(3,278)	-	-	-	-
Surplus (Deficit) attributable to the Australian Government	(3,278)	-	-	-	-

Prepared on Australian Accounting Standards basis.

ALTC Budget Statements – Budgeted financial statements

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

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
ASSETS					
Financial assets					
Cash and equivalents	7977	7,819	7,761	7,729	7,713
Trade and other Receivables	42	42	42	42	42
Investments accounted for under the equity method	-	-	-	-	-
Investments	-	-	-	-	-
Other investments	-	-	-	-	-
Tax assets	387	387	387	387	387
Other	-	-	-	-	-
Total financial assets	8,406	8,248	8,190	8,158	8,142
Non-financial assets					
Land and buildings	-	-	-	-	-
Infrastructure, plant and equipment	1,726	1,740	1,752	1,762	1,770
Investment properties	-	-	-	-	-
Inventories	-	-	-	-	-
Intangibles	711	811	877	922	952
Biological assets	-	-	-	-	-
Other	-	-	-	-	-
Total non-financial assets	2,437	2,551	2,629	2,684	2,722
Assets held for sale	-	-	-	-	-
Total assets	10,843	10,799	10,819	10,842	10,864
LIABILITIES					
Interest bearing liabilities					
Loans	-	-	-	-	-
Leases	-	-	-	-	-
Deposits	-	-	-	-	-
Other	-	-	-	-	-
Total interest bearing liabilities	-	-	-	-	-
Provisions					
Employees	120	125	132	140	146
Other	-	-	-	-	-
Total provisions	120	125	132	140	146
Payables					
Suppliers	284	293	301	310	320
Grants	433	375	380	386	392
Dividends	-	-	-	-	-
Other	-	-	-	-	-
Total payables	717	668	681	696	712
Liabilities included in disposal groups held for sale	-	-	-	-	-
Total liabilities	837	793	813	836	858
Net assets	10,006	10,006	10,006	10,006	10,006

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

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
EQUITY*					
Parent entity interest					
Contributed equity	-	-	-	-	-
Reserves	7,977	7,819	7,761	7,729	7,713
Retained surpluses or accumulated deficits	2,029	2,187	2,245	2,277	2,293
Total parent entity interest	10,006	10,006	10,006	10,006	10,006
Minority interest					
Contributed equity	-	-	-	-	-
Reserves	-	-	-	-	-
Retained surpluses or accumulated deficits	-	-	-	-	-
Total minority interest					
Total equity	10,006	10,006	10,006	10,006	10,006
Current assets	8,406	8,248	8,190	8,158	8,142
Non-current assets	2,437	2,551	2,629	2,684	2,722
Current liabilities	837	793	813	836	858
Non-current liabilities	-	-	-	-	-

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

ALTC Budget Statements – Budgeted financial statements

**Table 3.2.3: Budgeted departmental statement of cash flows
(for the period ended 30 June)**

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
OPERATING ACTIVITIES					
Cash received					
Goods and services	-	-	-	-	-
Appropriations	-	-	-	-	-
Interest	800	780	830	883	880
Dividends	-	-	-	-	-
Other	27,962	28,493	29,034	29,615	30,207
Total cash received	28,762	29,273	29,864	30,498	31,087
Cash used					
Employees	3,849	3,979	4,098	4,220	4,347
Suppliers	5,680	5,842	6,017	6,198	6,384
Grants	24,418	18,810	19,007	19,312	19,572
Borrowing costs	-	-	-	-	-
Other	-	-	-	-	-
Income taxes paid	-	-	-	-	-
Total cash used	33,947	28,631	29,122	29,730	30,303
Net cash from or (used by) operating activities	(5,185)	642	742	768	784
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	2,425	800	800	800	800
Purchase of financial instruments	-	-	-	-	-
Investments	-	-	-	-	-
Other	-	-	-	-	-
Total cash used	2,425	800	800	800	800
Net cash from or (used by) investing activities	(2,425)	(800)	(800)	(800)	(800)

**Table 3.2.3: Budgeted departmental statement of cash flows
(for the period ended 30 June) (continued)**

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
FINANCING ACTIVITIES					
Cash received					
Appropriations - contributed equity					
Proceeds from issuing financial instruments					
Other					
Total cash received	-	-	-	-	-
Cash used					
Repayments of debt					
Dividends paid					
Other					
Total cash used	-	-	-	-	-
Net cash from or (used by) financing activities	-	-	-	-	-
Net increase or (decrease) in cash held	(7,610)	(158)	(58)	(32)	(16)
Cash at the beginning of the reporting period	15,587	7,977	7,819	7,761	7,729
Effect of exchange rate movements on cash at the beginning of reporting period	-	-	-	-	-
Cash at the end of the reporting period	7,977	7,819	7,761	7,729	7,713

Prepared on Australian Accounting Standards basis.

Table 3.2.4: Departmental statement of changes in equity — summary of movement (Budget year 2009-10)

	Retained earnings	Asset revaluation reserve	Other reserves	Contributed equity/capital	Total equity
	\$'000	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2009					
Balance carried forward from previous period	2,029	-	7,977	-	10,006
Adjustment for changes in accounting policies	-	-	-	-	-
Adjusted opening balance	2,029	-	7,977	-	10,006
Income and expense					
Income and expenses recognised directly in equity:					
Gain/loss on revaluation of property					
Sub-total income and expense	-	-	-	-	-
Surplus (deficit) for the period					
Total income and expenses recognised directly in equity	-	-	-	-	-
Transactions with owners					
<i>Distribution to owners</i>					
Returns on capital					
Dividends					
Returns of capital					
Restructuring					
Other					
<i>Contribution by owners</i>					
Appropriation (equity injection)					
Other:					
Restructuring					
Sub-total transactions with owners	-	-	-	-	-
Transfers between equity components	158	-	(158)	-	-
Estimated closing balance as at 30 June 2010	2,187	-	7,819	-	10,006

Prepared on Australian Accounting Standards basis.

ALTC Budget Statements – Budgeted financial statements

Table 3.2.5: Departmental capital budget statement

	Estimated actual 2008-09 \$'000	Budget estimate 2009-10 \$'000	Forward estimate 2010-11 \$'000	Forward estimate 2011-12 \$'000	Forward estimate 2012-13 \$'000
CAPITAL APPROPRIATIONS					
Total equity injections					
Total loans					
Special appropriations					
Total capital appropriations	-	-	-	-	-
Represented by:					
Purchase of non-financial assets					
Other					
Total represented by	-	-	-	-	-
ACQUISITION OF NON-FINANCIAL ASSETS					
Funded by capital appropriations	-	-	-	-	-
Funded internally from Departmental resources ¹	2,425	800	800	800	800
Assets received due to restructure (FMA s32)	-	-	-	-	-
TOTAL	2,425	800	800	800	800

¹ Includes the following sources of funding: annual and prior year appropriations, donations and contributions, gifts, financial leases, internally developed assets, s31 relevant agency receipts and proceeds from the sale of assets.
Prepared on Australian Accounting Standards basis.

Table 3.2.6: Statement of Asset Movements - Departmental

	Land	Buildings	Other Infrastructure, Plant & Equipment	Intangibles	Other Non-financial Assets	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
as at 1 July 2009						
Gross book value	-	-	2,292	833	-	3,125
Accumulated depreciation/amortisation	-	-	566	122	-	688
Opening net book balance	-	-	1,726	711	-	2,437
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
by purchase or internally developed	-	-	400	400	-	800
by finance lease	-	-	-	-	-	-
by contribution/donation	-	-	-	-	-	-
by gift	-	-	-	-	-	-
Acquisition of entities or operations (including restructuring)						
Sub-total	-	-	400	400	-	800
Other Movements						
Assets held for sale or in a disposal group held for sale	-	-	-	-	-	-
Depreciation/amortisation expense	-	-	385	301	-	686
Disposals [#]	-	-	-	-	-	-
Other	-	-	-	-	-	-
as at 30 June 2010						
Gross book value	-	-	2,692	1,233	-	3,925
Accumulated depreciation/amortisation	-	-	951	422	-	1,373
Closing net book balance	-	-	1,740	811	-	2,551

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)

The Australian Learning and Teaching Council has no budgeted income and expenses administered on behalf of the 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)

The Australian Learning and Teaching Council has no budgeted assets and liabilities administered on behalf of the 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)

The Australian Learning and Teaching Council has no budgeted administered cash flows. For this reason Table 3.2.9 is not presented.

Table 3.2.10: Schedule of administered capital budget

The Australian Learning and Teaching Council has no administered capital budget. For this reason Table 3.2.10 is not presented.

Table 3.2.11: Schedule of Asset Movements - Administered

The Australian Learning and Teaching Council has no administered assets. For this reason Table 3.2.11 is not presented.

3.2.4 Notes to the financial statements

The budgeted financial statements for the Australian Learning and Teaching Council are prepared for the current year, the 2009-10 budget year and three forward years. The accounting policies used in preparing these financial statements are consistent with those used in the 2007-08 Annual Report.

Budgeted Income Statement

This statement provides a picture of the expected financial results for the agency by identifying full accrual expenses and revenues. This statement highlights whether the agency is operating at a sustainable level.

Budgeted Balance Sheet

This statement shows the financial position of the agency. It enables interested parties to track the management of the agency's assets and liabilities.

A reserve is included in the Equity section of the statement from the 2008-09 budget year. This reserve is an estimate of the contractual financial obligations the ALTC has at the end of each estimate period that do not satisfy the accounting standard's recognition criteria as a liability. The ALTC enters into funding agreements with grant recipients which condition the outflow of grant funds to the completion of specified milestone events. These agreements have a duration of two and a half to three years and cannot be recognised as a liability under accounting standards until the materials coincident with milestone events have been delivered and verified. The creation of the reserve recognises that the ALTC enters into financial obligations in one period that will be settled in future periods and that these future financial obligations form the majority of the ALTC's retained surplus at the end of each budget and estimate period.

Budgeted Statement of Cash Flows

This statement provides information on the extent and nature of cash flows by categorising them into cash flows from operating activities, investing activities and financing activities.

Budgeted Statement of Changes in Equity

This statement shows the expected changes to the components of equity for the 2009-10 budget year.

Statement of Asset Movements

This statement shows the expected changes in asset classes for the 2009-10 budget year.

