2. Financial performance

2.1 Expenses

<table>
<thead>
<tr>
<th>2.1(a): Employee benefits</th>
<th>2018 $'000</th>
<th>2017 $'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wages and salaries</td>
<td>10,200</td>
<td>9,023</td>
</tr>
<tr>
<td>Superannuation – defined contribution plans</td>
<td>1,148</td>
<td>1,038</td>
</tr>
<tr>
<td>Leave and other entitlements</td>
<td>845</td>
<td>1,498</td>
</tr>
<tr>
<td>Separation and redundancies</td>
<td>57</td>
<td>75</td>
</tr>
<tr>
<td><strong>Total employee benefits</strong></td>
<td><strong>12,250</strong></td>
<td><strong>11,634</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>2.1(b): Supplier expenses</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Goods and services supplied or rendered</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Secondments, casual staff, contractors and consultants</td>
<td>2,930</td>
<td>2,806</td>
</tr>
<tr>
<td>NAPLAN item development and testing</td>
<td>5,172</td>
<td>6,362</td>
</tr>
<tr>
<td>Website development and maintenance</td>
<td>1,258</td>
<td>763</td>
</tr>
<tr>
<td>Travel and accommodation</td>
<td>956</td>
<td>834</td>
</tr>
<tr>
<td>Staff related expenses – payroll tax and recruitment</td>
<td>825</td>
<td>910</td>
</tr>
<tr>
<td>Consultants – curriculum development</td>
<td>1,202</td>
<td>620</td>
</tr>
<tr>
<td>Office infrastructure</td>
<td>178</td>
<td>191</td>
</tr>
<tr>
<td>IT expenses</td>
<td>961</td>
<td>1,020</td>
</tr>
<tr>
<td>Audit fees payable to the Australian National Audit Office</td>
<td>47</td>
<td>48</td>
</tr>
<tr>
<td>Legal expenses</td>
<td>220</td>
<td>333</td>
</tr>
<tr>
<td>Other operational expenditure</td>
<td>830</td>
<td>1,007</td>
</tr>
<tr>
<td><strong>Total goods and services supplied or rendered</strong></td>
<td><strong>14,579</strong></td>
<td><strong>14,894</strong></td>
</tr>
<tr>
<td>Goods supplied</td>
<td>678</td>
<td>767</td>
</tr>
<tr>
<td>Services supplied</td>
<td>13,901</td>
<td>14,127</td>
</tr>
<tr>
<td><strong>Total goods and services supplied or rendered</strong></td>
<td><strong>14,579</strong></td>
<td><strong>14,894</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Other suppliers</th>
<th>2018 $'000</th>
<th>2017 $'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Operating lease rentals</td>
<td>881</td>
<td>828</td>
</tr>
<tr>
<td>Minimum lease payments</td>
<td>182</td>
<td>180</td>
</tr>
<tr>
<td><strong>Total other suppliers</strong></td>
<td><strong>1,063</strong></td>
<td><strong>1,008</strong></td>
</tr>
<tr>
<td><strong>Total suppliers</strong></td>
<td><strong>15,642</strong></td>
<td><strong>15,902</strong></td>
</tr>
</tbody>
</table>

**Note:** due to a transposing error, the figures below replace the published figures on Page 62 of ACARA’s annual report 2017-18, which was tabled in Parliament on 18 October 2018.