# Entity Resource Statement and expenses for outcomes

### PGPA Rule Section 17AF(1)(b) Report on Financial Performance Summary

#### Entity Resource Statement

**Note:** The table below should include amounts subject to quarantine s.51. Information below should be sourced from an entity’s appropriation notes included with their audited financial statements.

1. Non-corporate Commonwealth entities are required to summarise the total resources of the entity and the total payments made by the entity in a table. The **Report on financial performance** section under the **Financial reporting** accordion in the **Annual report content requirements** page of RMG-135 discusses this requirement.
2. The preferred format for this table is provided below. The table should be included as an appendix to the annual report. Entity resource statements provide information about the various funding sources that are available to the entity and that the entity may draw against.
3. The suggested format for an entity resource statement in the annual report has been designed to allow entities to reconcile the final usage of all resources in cash terms, by declaring the actual available appropriation for the relevant reporting period (including cash balances carried forward and further adjustments such as section 75 transfers under the PGPA Act and advances to the Finance Minister), and comparing this to the actual payments made.
4. Additionally, for departmental appropriations and special accounts, information about any remaining balance that will be carried over to the next reporting period should also be reported.
5. The preferred format for the table, which is consistent with Table 1.1 in the Portfolio Budget Statements, is set out below.

Further guidance concerning the Portfolio Budget Statements can be found at: [Portfolio Budget Statements | Department of Finance](https://www.finance.gov.au/government/managing-commonwealth-resources/managing-money-property/managing-money/annual-appropriations/portfolio-budget-statements).

|  | **Current available appropriation (a)** | **Payments made(b)** | **Balance remaining(a)-(b)** |
| --- | --- | --- | --- |
|  | $'000 | $'000 | $'000 |
| **Departmental** |  |  |  |
| Annual appropriations - ordinary annual services | - | - | - |
| Prior year appropriations available - ordinary annual services | - | - | - |
| Annual appropriations - other services - non-operating | - | - | - |
| Prior year appropriations available - other services - non-operating | - | - | - |
| Total departmental annual appropriations **(c)** | - | - | - |
| Total departmental special appropriations **(d)** | - | - | - |
| Opening balance - special accounts | - | - | - |
| Special account receipts  | - | - | - |
| Total special accounts **(e)** | - | - | - |
| less departmental appropriations drawn from annual/special appropriations and credited to special accounts **(f)** | - | - | - |
| **Total departmental resourcing (c+d+e-f)** | **-** | **-** | **-** |
| **Administered** |  |  |  |
| Annual appropriations - ordinary annual services | - | - | - |
| Prior year appropriations available - ordinary annual services | - | - | - |
| Annual appropriations - other services - non-operating | - | - | - |
| Prior year appropriations available - other services - non-operating | - | - | - |
| Annual appropriations - other services - specific payments to States, ACT, NT and local government | - | - | - |
| Prior year appropriations available other services - specific payments to States, ACT, NT and local government  | - | - | - |
| Annual appropriations - other services - new administered expenses | - | - | - |
| Prior year appropriations available - other services - new administered expenses  | - | - | - |
| Total administered annual appropriations **(g)** | - | - | - |
| Total administered special appropriations **(h)** | - | - | - |
| Opening balance - special accounts | - | - | - |
| Special account receipts | - | - | - |
| Total special accounts receipts **(i)** | - | - | - |
| less administered appropriations drawn from annual/special appropriations and credited to special accounts **(j)** | - | - | - |
| less payments to corporate entities from annual/special appropriations **(k)** | - | - | - |
| **Total administered resourcing (g+h+i-j-k)** | **-** | **-** | **-** |
| **Total resourcing and payments for entity X**  | **-** | **-** | **-** |

#### Expenses for outcomes

**Note:** RMG-135 Annual reports for non-corporate Commonwealth entities requires reporting on financial performance by utilising tables that summarises total resources of the entity, and the total payments made by the entity, during the period.

The table below sets out the preferred format of the table to be published. The core content of the summary table is to show the total resources for the entity in comparison with the total payments made during the year. In addition, the table should also incorporate a series of summary tables showing the total resources for each outcome administered by the entity.

The figures entered in this template should reflect the audited financial statements.

| **Expenses for outcome x** |  |  |  |
| --- | --- | --- | --- |
| **Outcome x: [insert outcome statement]** | **Budget\*****20xx-xx****$'000** | **Actual****expenses****20xx-xx****$'000** | **Variation****20xx-xx****$'000** |
|  | (a) | (b) | (a) - (b) |
| **Program 1.1: [Insert program name]** |  |  |  |
| **Administered expenses** |  |  |  |
| Ordinary annual services (Appropriation Act No. 1) | - | - | - |
| Other services (Appropriation Act Nos. 2, 4 and 6) | - | - | - |
| s74 External Revenue1 | - | - | - |
| Special appropriations | - | - | - |
| Special accounts | - | - | - |
| Payments to corporate entities | - | - | - |
| Expenses not requiring appropriation in the Budget year2 | - | - | - |
| **Administered total** | **-** | **-** | **-** |
| **Departmental expenses** |  |  |  |
| **Departmental appropriation** |  |  |  |
| s74 External Revenue1 | - | - | - |
| Special appropriations | - | - | - |
| Special accounts | - | - | - |
| Expenses not requiring appropriation in the Budget year2 | - | - | - |
| **Departmental total** | - | - | - |
| **Total expenses for Program 1.1** | - | - | - |
|  |  |  |  |
| **Program 1.2: [insert program name]** |  |  |  |
| **Administered expenses** |  |  |  |
| Ordinary annual services (Appropriation Act Nos. 1, 3 and 5) | - | - | - |
| Other services (Appropriation Act Nos. 2, 4 and 6) | - | - | - |
| s74 External Revenue1 | - | - | - |
| Special appropriations | - | - | - |
| Special accounts | - | - | - |
| Payments to corporate entities | - | - | - |
| Expenses not requiring appropriation in the Budget year2 | - | - | - |
| **Administered total** | **-** | **-** | **-** |
| **Departmental expenses** |  |  |  |
| **Departmental appropriation** |  |  |  |
| s74 External Revenue1 | - | - | - |
| Special appropriations | - | - | - |
| Special accounts | - | - | - |
| Expenses not requiring appropriation in the Budget year2 | - | - | - |
| **Departmental total** | **-** | **-** | **-** |
| **Total expenses for Program 1.2** | **-** | **-** | **-** |
|  |  |  |  |
| **Outcome 1 totals by appropriation type** |  |  |  |
| **Administered expenses** |  |  |  |
| Ordinary annual services (Appropriation Act Nos. 1, 3 and 5) | - | - | - |
| Other services (Appropriation Bill Nos. 2, 4 and 6) | - | - | - |
| s74 External Revenue1 | - | - | - |
| Special appropriations | - | - | - |
| Special accounts | - | - | - |
| Payments to corporate entities | - | - | - |
| Expenses not requiring appropriation in the Budget year2 | - | - | - |
| **Administered total** | **-** | **-** | **-** |
| **Departmental expenses** |  |  |  |
| Departmental appropriation | - | - | - |
| s74 External Revenue1 | - | - | - |
| Special appropriations | - | - | - |
| Special accounts | - | - | - |
| Expenses not requiring appropriation in the budget year2 | - | - | - |
| **Departmental total** | **-** | **-** | **-** |
| **Total expenses for Outcome 1** | **-** | **-** | **-** |

|  |  |  |
| --- | --- | --- |
|   | **20xx–xx** | **20xx–xx** |
| **Average staffing level (number)** | - | - |

*\** Full-year budget, including any subsequent adjustment made to the 20xx–xx budget at Additional Estimates.

*1* Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act 2013.

*2* Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees, XXXXX, and ZZZZZZ.

Further assistance on information to be disclosed in the above data tables can be obtained by contacting the Department of Finance at budget\_framework@finance.gov.au.