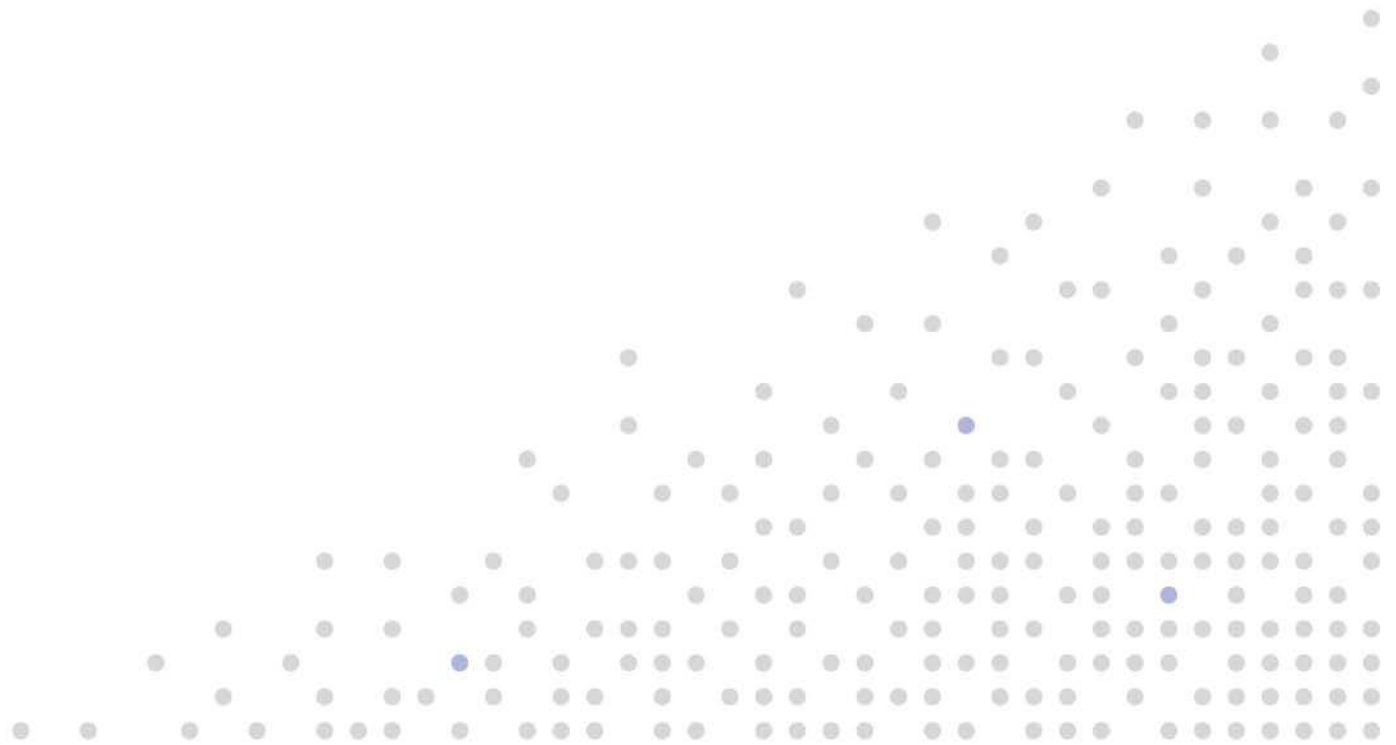




**Australian Government**  
**Department of Finance**



# ENTITY GUIDANCE

## Guide to preparing the 2025-26 Portfolio Budget Statements

Feb 2025

# Contents

Introduction	8
1 Purpose	8
1.1 Portfolio Budget Statements (PB Statements)	8
1.2 PB Statements Guide	8
2 General guidance	9
2.1 The PB Statements Preparation Process	9
2.2 PB Statements Estimates Memorandum – Templates and Data Sources	10
2.3 Which entities should prepare PB Statements?	11
2.4 Structure of a PB Statement	12
Publication of Hard and Soft Copy Deliverables	13
3 Publication Requirements	13
3.1 Security requirements	13
3.2 Printing specifications	13
3.2.1 Paper and format specifications	13
3.2.2 Printing Services	13
3.3 Classification	14
3.4 Digital Tabling via the Online Tabled Documents portal	14
3.5 Delivery to Parliament House and Finance	14
3.6 Protected-rated email/electronic transmission requirements	15
3.7 Budget media lockup hard copy and PDF requirements	15
3.8 Number of books	16
4 Online publication	18
4.1 Online publishing of the PB Statements	18
4.2 Standard file-naming convention	18
4.2.1 Open government initiative publication on data.gov.au	19
4.2.2 Checklist for preparing files for online publication on data.gov.au	20
5 Use of ISBN/ISSN number	20
6 Issuing a corrigendum (correction)/addendum	20
Detailed Guidance of PB Statement Sections	22
7 Performance Framework Diagram, Clear Read Principle and AASB 1055 Link to the Financial Statements	22

7.1	Commonwealth performance framework diagram	22
7.2	Consistency of reporting – the ‘clear read’ principle	22
7.3	‘Clear read’ linkages	23
7.4	AASB 1055 - Link between budgeted and financial statements reporting	23
8	Clearance processes	24
9	Portfolio Overview Section	24
9.1	Minister(s) and portfolio responsibilities	25
9.2	Portfolio structure and outcomes	25
10	Entity overview and resources - Section 1	25
10.1	Strategic direction statement	26
10.2	Entity resource statement	26
10.3	Payments to the states	26
10.4	Additional guidance on cash management reports and Appropriation Bills	27
10.5	Resource statement - Table 1.1	28
10.6	Annual Appropriations – ordinary annual services	28
10.7	Annual Appropriations Repeal / Sunsetting Provisions and s51 PGPA Act Withholdings	28
10.8	Prior year annual appropriation balances	29
10.9	Departmental / administered capital budget	29
10.10	Annual Appropriations – other services	29
10.11	s74 External Revenue	30
10.12	Special appropriations	30
10.13	Special accounts and Exclusion of Trust Moneys	30
10.14	Payments to corporate entities	31
10.15	Average staffing levels (ASL)	31
10.16	Third party payments	31
10.17	Budget measures - Table 1.2	32
10.17.1	Footnote for a measure’s capital component	33
10.17.2	Measure reversals	33
10.17.3	Amounts in the contingency reserve	34
10.17.4	Decisions taken but not yet announced (DTBNYA)	35
10.17.5	Measures with indicative costs	35
10.17.6	Measures earmarked as ‘not for publication’ (NFP)	35
10.17.7	Machinery of government changes (MoG)	36
11	Outcomes and planned performance - Section 2	36
12	Minimum Program Performance Reporting	36
12.1	Outcome statements	37
12.2	Linked programs	38

12.3	Budgeted expenses by outcome table – Table 2.X.1	39
12.3.1	Minimum reporting requirements for Table 2.X.1	40
12.3.2	Expenses not requiring appropriation	41
12.3.3	Adjustments for interest and depreciation of Right-of-Use (RoU) assets	41
12.3.4	Source of information	42
12.3.5	Program components – Table 2.X.2	42
12.4	Performance measures for Outcome - Table 2.X.3	42
12.4.1	Program title and brief description	43
12.4.2	Key Activities	44
12.4.3	Performance measures	45
12.4.4	Associated targets	45
12.4.5	Expected date of achievement	45
12.4.6	Performance measures for Commonwealth entities	46
12.4.7	Achieving a ‘clear read’	46
12.4.8	New or materially changed programs	46
13	Section 3 - Budgeted financial statements	47
13.1	Tables constituting the budgeted financial statements	47
13.2	Departmental financial statements	48
13.2.1	Comprehensive income statement (showing net cost of services)	48
13.2.2	Budgeted departmental balance sheet	48
13.2.3	Departmental statement of changes in equity	48
13.2.4	Budgeted departmental statement of cash flows	49
13.2.5	Departmental capital budget statement	49
13.2.6	Departmental statement of asset movements	49
13.2.7	Administered financial statements	49
14	Related issues	50
14.1	Machinery of government changes	50
14.2	Entity resource statement (Table 1.1)	50
14.3	Receiving entities	50
14.4	Transferring entities	50
14.5	Outcome information	51
14.6	Budgeted financial statements	51
14.7	Other important information	51
14.7.1	Subsequent MoG changes following the PB Statements	51
14.7.2	Program and outcome changes	51
Appendix 1:		52
15	Index of Source Information	52
15.1.1	Portfolio structure and outcomes	52

15.1.2	Table 1.1 Entity Resource Statement - CBMS Reports	52
15.1.3	Appropriation Bills 1 and 2 (for 2025-26)	52
15.1.4	Appropriation Bills 3 and 4 (for 2024-25)	52
15.1.5	Other reports	52
15.1.6	Prior year annual appropriation balances	53
15.1.7	Section 74 Receipts Reports	53
15.1.8	Departmental / administered capital budget	53
15.1.9	Annual Appropriations – other services	53
15.1.10	Payments to corporate entities	53
15.1.11	Special Appropriations	54
15.1.12	Special accounts and Exclusion of Trust Moneys	54
15.2	Budgeted financial statements	54
15.2.1	CBMS Chart of account mappings	54
15.2.2	Transactional Annual Estimates Data	54
15.2.3	PBS T3.01 Comprehensive income statement (showing net cost of services)	54
15.2.4	PBS T3.02 Budgeted departmental balance sheet	54
15.2.5	PBS T3.03 Departmental statement of changes in equity	55
15.2.6	PBS T3.04 Budgeted departmental statement of cash flows	55
15.2.7	PBS T3.05 Departmental capital budget statement	55
15.2.8	PBS T3.06 Departmental statement of asset movements	55
15.2.9	Administered financial statements	56
	Appendix 2:	57
16	Working with the templates	57
16.1	Saving the files	57
16.2	Excel table specifications	57
16.3	Formatting an existing table to budget standards	58
16.4	For Portrait tables	58
16.5	Inserting linked Excel tables into the Word template	60
16.6	To insert a linked Excel table into the Word template:	60
16.7	To update linked tables	61
16.8	Preparing the Word template for printing	61
16.9	Preparing the Word template for online publication	61
16.10	Accessibility requirements	61
16.10.1	Online accessibility	61
16.10.2	Improving documents accessibility	61
	Appendix 3:	63
17	Contacts	63
17.1	Department of Finance	63

17.2	CanPrint	63
17.3	Treasury	64
17.4	Senate Table Office	64
18	Glossary of terms	65
18.1	Activities	65
18.2	Actual available appropriation	65
18.3	Administered item	65
18.4	Administrative Arrangements Order	65
18.5	Agency Advice Unit	65
18.6	Appropriation	65
18.7	Cash Management module	65
18.8	Australian Government Organisation Register	66
18.9	Budget Paper 1 (BP No. 1)	66
18.10	Budget Paper 2 (BP No. 2)	66
18.11	Budget Paper 3 (BP No. 3)	66
18.12	Budget Paper 4 (BP No. 4)	66
18.13	Central Budget Management System (CBMS)	66
18.14	Clear read principle	66
18.15	Consolidated Revenue Fund	66
18.16	Contractor	67
18.17	Departmental item	67
18.18	Entities	67
18.19	Estimated actual expenses	67
18.20	Expenses not requiring appropriation in the Budget year	67
18.21	Financial management information system	67
18.22	Forward estimates period	67
18.23	General Government Sector (GGS)	67
18.24	Government finance statistics	68
18.25	Intended result	68
18.26	Machinery of government changes	68
18.27	Measure	68
18.28	Mid-year Economic and Fiscal Outlook	68
18.29	Official Public Account	68
18.30	Operating expenditure (of heritage and cultural assets)	68
18.31	Outcome	69
18.32	Outcome statement	69
18.33	PB Statements	69

18.34	PGPA Act flipchart and list	69
18.35	Portfolio Additional Estimates Statements	69
18.36	Portfolio Budget Statements	69
18.37	Pre-Election Fiscal Outlook	70
18.38	Primary Reporting and Information Management Aid	70
18.39	Program	70
18.40	Program support	70
18.41	Public Governance, Performance and Accountability Act 2013	70
18.42	Purposes	70
18.43	Right-of-Use Asset	70
18.44	Senate estimates hearings	71
18.45	National Specific purpose payments	71
18.46	Sub-function	71
18.47	Target group	71
18.48	Third party payments	71
18.49	Transfer	71

# Introduction

## 1 Purpose

### 1.1 Portfolio Budget Statements (PB Statements)

PB Statements are an important mechanism by which the Executive Government (through Portfolio Ministers) is accountable to the Parliament. The primary purpose of the PB Statements is to inform stakeholders of proposed allocation of resources, new and amended, based on the government's decisions. Together with the Budget Papers (BPs), the PB Statements form a package of documents tabled in Parliament on Budget night (second Tuesday in May in a non-election year) to provide information (financial and non-financial) at the portfolio and entity level on the ongoing policy and program delivery initiatives undertaken by the government.

PB Statements, formal ministerial documents signed by the responsible Portfolio Minister, aid interpretation of Appropriation Bills (No.1 and 2) 2025-26 and the Appropriation (Parliamentary Departments) Bill (No. 1) 2025-26 (2025-26 Budget Appropriation Bills) as 'relevant documents' under the *Acts Interpretation Act 1901*.

The Appropriation Acts (the Acts) refer to the PB Statements as 'relevant documents' for the interpretation of the Acts, according to section 15AB of the *Acts Interpretation Act 1901*. As the PB Statements are supplementary explanatory documents to the Appropriation Bills, they must be consistent with the Appropriation Bills. Once passed by Parliament and they have received royal assent, the Appropriation Acts become law. Should a discrepancy occur between the Acts and the PB Statements, **the Acts are definitive**.

### 1.2 PB Statements Guide

Information relating to the process to prepare PB Statements is provided annually through an Estimates Memorandum (EM) made available on the Central Budget Management System (CBMS). This guide is the key component of the EM on the 2025-26 PB Statements. This guide ([Attachment A](#) of the EM package) will assist users in the preparation of the 2025-26 PB Statements, providing information on:

- key deliverables and deadlines for portfolios
- the mandatory templates to be utilised
- format and style requirements and assistance
- mandatory inclusions and key requirements
- sources of data and data preparation.

Details of relevant templates and source data is provided at the beginning of the detailed guidance topic for each of the PB Statement sections.

Topics in this guide assist in the drafting of the following PB Statement sections:

- User Guide
- Portfolio overview
- Entity resources and planned performance
  - Section 1 - Entity overview and resources



- Section 2 - Outcomes and planned performance
- Section 3 - Budgeted financial statements

## 2 General guidance

### 2.1 The PB Statements Preparation Process

Broadly the process for portfolios, from the initial release of the EM through to PB Statements publication and tabling is as follows:

1. EM, including updated mandatory templates, circulated to entities in early March (non-election years).
2. Portfolios to forward Ministerial requests for new or changes to existing outcome statement changes to Minister for Finance.
3. Government decisions made and whole of Government budget processes are conducted as part of the budget process, including on movements of funds, reclassification and operating losses.
4. Section 51 withholding and quarantine processes.
5. Budget estimates update round opens in CBMS – entities to update annual estimates and download relevant PB Statements reports data.
6. Portfolios to seek quotes and sign contracts with relevant printing provider, such as CanPrint.  
*[note: the Department of the Treasury (Treasury) will provide their required book numbers to Portfolio Coordinators for lockup separate to this EM]*
7. Portfolios to request Minister's signature on the letter of transmittal.
8. Portfolios to seek chapter input from portfolio entities.
9. Portfolios to seek program and performance information from relevant program/policy areas.
10. Internal Portfolio clearances of PB Statement text (and if required associated draft media releases).
11. If required, Portfolios provide preliminary/draft PB Statement text to their Minister's office for review/clearance.
12. CBMS closes to entities, with Chief Financial Officers to sign off on Appropriation Bills and Budget Paper No. 4 figures.
13. Portfolios finalise PB Statements hard cover proofs with printing provider.
14. Portfolios prepare PB Statements financial tables, consistent with CBMS, Appropriation Bills and Budget Paper No. 4.
15. Portfolios compile the final PB Statements book and perform proofing checks.
16. Portfolios to check all measure titles and figures through match the final list provided by their Finance Agency Advice Unit (AAU).
17. If required, Portfolios provide final PB Statements to their Minister's office for review/clearance.
18. Following clearance, Portfolios provide final PB Statements to printing provider.
19. Portfolios complete review of final printing proof and PB Statements printed.
20. Portfolios to provide final PB Statements to Finance (hard and soft copies and Excel tables) and

Department of the Senate (hard copies) to coordinate tabling.

21. Portfolios to provide input to Treasury for the media and stakeholder Budget lockups

22. Final PB Statements published on websites following tabled in Parliament.

It is also suggested that entities contact the relevant printing provider early in the process to manage printing timelines.

## 2.2 PB Statements Estimates Memorandum – Templates and Data Sources

1. Entities **must** use the templates at Attachments B, C and E to prepare their PB Statements, to provide consistency with the Budget Papers (BPs) and ensure transparency and accountability to the Parliament over the use of public resources. These attachments are available through CBMS. Refer to Appendix C in this guide on how to access these templates.
2. Attachments B and C to the EM provide the mandatory Microsoft Excel (Excel) and Microsoft Word (Word) templates for use in the PB Statements.
3. Attachment D to the EM provides a checklist for preparing files for online publication.
4. Attachment E to this EM provides the covers for the 2025-26 PB Statements, which will be sent by email from [budget\\_framework@finance.gov.au](mailto:budget_framework@finance.gov.au) to all PB Statement Portfolio Coordinators once finalised by the Treasury for official use.
5. Supplementary to the advice provided in this guide, the Treasury will separately advise portfolio departments on the format of the government's media and stakeholder Budget lockups, including confirmation of the number of books required and their delivery arrangements.
6. Information on the printing and online publication requirements, working with, and sourcing data for, the templates, and key contacts is provided in Appendix 1 to 3 of this guide.
7. CBMS is the central source of published budget information and whole of government budget reporting, the Appropriation Bills, financial data and BPs. As such, PB Statement appropriation figures must be sourced from, and match, CBMS to ensure consistency to the Appropriation Bills and BPs.
8. When obtaining CBMS information, entities should use data from the Budget Estimates update round labelled '**2026.02 – 2025-26 Budget**' and select the "Validated" budget stage.
9. Where information published in a PB Statement is reported at a finer level of granularity, an entity's FMIS may be used to supplement information in CBMS.
10. Where details of entity Average Staffing Levels (ASL) is required, please refer to the latest Finance guidance. For more information on ASL reporting, contacts are provided in Appendix 4 - Contacts.
11. Portfolio departments are responsible for ensuring the consistency, accuracy and completeness of information presented in the PB Statements.
12. To allow for centrally coordinated online publication to [data.gov.au](http://data.gov.au) on Budget night, portfolios are to provide an Excel version of PB Statement financial tables, in line with the format requirements noted at Attachment C, to [budget\\_framework@finance.gov.au](mailto:budget_framework@finance.gov.au) by COB, Monday, 24 March 2025.
13. Some information contained in the PB Statements tables within *Section 2* and *Section 3* can be pre-populated from CBMS. Further information on how CBMS table figures are derived can be found in the [chart of account mappings](#).

14. For the purposes of accounting standard *AASB 1055 Budgetary Reporting*, disclosure in entities' 2024-25 financial statements to be published at the end of the financial year, entities are reminded that the 'original budget' refers to the '2024-25 Budget' column in the 2024-25 PB Statements financial tables.
15. Signing arrangements for PB Statements should be determined by the senior Portfolio Minister (first minister noted on the current [Ministry List](#)). The senior Portfolio Minister may delegate the signing of the document to an Assistant Minister.

## 2.3 Which entities should prepare PB Statements?

All Commonwealth entities that receive an appropriation (whether directly or through a portfolio department) through an Appropriation Bill are **required** to produce a PB Statement (or a chapter in a PB Statement).

Entities will normally be shown as separate chapters in the PB Statements unless they are in the process of being merged or consolidated into another department or entity at the start of the Budget year.

For multiple department portfolios, the senior Portfolio Minister should determine how the portfolio is represented (i.e., whether there is to be a separate book for each department, or one consolidated book for the portfolio).

In some instances, a non-Budget appropriated entity may be required by their Portfolio Minister to produce PB Statements where there is greater scrutiny on its operations or Budget and forward estimates.

Entities must use the following portfolio numbers for the covers of their PB Statements:

1.1	Agriculture, Fisheries and Forestry Portfolio
1.2	Attorney-General's Portfolio
1.3	Climate Change, Energy, the Environment and Water Portfolio
1.4A	Defence Portfolio
1.4B	Defence Portfolio (Department of Veterans' Affairs) (subject to confirmation by their senior Portfolio Minister)
1.5	Education Portfolio
1.6	Employment and Workplace Relations Portfolio
1.7	Finance Portfolio
1.8	Foreign Affairs and Trade Portfolio
1.9	Health and Aged Care Portfolio
1.10	Home Affairs Portfolio
1.11	Industry, Science and Resources Portfolio
1.12	Infrastructure, Transport, Regional Development, Communications and the Arts Portfolio
1.13	Prime Minister and Cabinet Portfolio
1.14	Social Services Portfolio
1.15	Treasury Portfolio
1.16A	Department of the House of Representatives
1.16B	Department of the Senate
1.16C	Department of Parliamentary Services
1.16D	Parliamentary Budget Office

The portfolio numbers and names may change from time to time as a result of Administrative Arrangements Orders.

## 2.4 Structure of a PB Statement

Each PB Statement contains four levels of information: portfolio, entity, outcome and program. To ensure clarity and conciseness, a PB Statement should include information where it is most relevant.

Entities should produce PB Statements that present three key messages:

- What does the government want to achieve?
- How does it propose to achieve this?
- How will progress be measured?

Entities may publish additional information beyond the requirements of the PB Statements on their websites.

A cross-reference to your entities' corporate plan should be included at the start of the PB Statements chapter to provide a more granular, operational level of detail.

The structure of the 2025-26 PB Statements is below.

<p>User Guide to the Portfolio Budget Statements</p> <p>Portfolio overview</p> <ul style="list-style-type: none"> <li>▪ Minister(s) and portfolio responsibilities</li> <li>▪ Portfolio structure and outcomes</li> </ul> <p>Entity resources and planned performance</p> <ul style="list-style-type: none"> <li>▪ <u>Section 1</u>: Entity overview and resources <ul style="list-style-type: none"> <li>– 1.1 Strategic direction statement</li> <li>– 1.2 Entity resource statement</li> <li>– 1.3 Budget measures</li> <li>– Changes in entity outcomes and programs (where applicable)</li> </ul> </li> <li>▪ <u>Section 2</u>: Outcomes and planned performance <ul style="list-style-type: none"> <li>– Budgeted expenses and performance for Outcome X <ul style="list-style-type: none"> <li>» Linked programs</li> <li>» Budgeted expenses for Outcome X <ul style="list-style-type: none"> <li>▫ Program components of Outcome X (optional)</li> </ul> </li> <li>» Performance measures for Outcome X</li> </ul> </li> </ul> </li> <li>▪ <u>Section 3</u>: Budgeted financial statements <ul style="list-style-type: none"> <li>– Differences between entity resourcing and financial statements (optional)</li> <li>– Explanatory notes and analysis of financial statements</li> <li>– Budgeted financial statements tables</li> </ul> </li> </ul> <p>Portfolio glossary</p> <p>Index (optional)</p>
---

# Publication of Hard and Soft Copy Deliverables

## 3 Publication Requirements

### 3.1 Security requirements

The PB Statements are classified as **Protected** and are **under embargo** until they are tabled in Parliament. Each portfolio must ensure appropriate security arrangements are made and should contact their entity's security adviser for guidance if required.

Items to consider:

- PB Statements should be prepared in a secure area of the entity
- under no circumstances should PB Statements or excerpts from PB Statements be distributed via unsecure electronic mail
- the 'need to know' principle applies in the distribution of all material
- PB Statements should not be prepared by external companies or contractors who cannot demonstrate that their premises meet the security standards for protected information as provided by the Protective Security Policy Framework [www.protectivesecurity.gov.au](http://www.protectivesecurity.gov.au).

### 3.2 Printing specifications

If these printing requirements are revised, Finance will provide separate advice to the entities' PB Statement Portfolio Coordinators and to CanPrint Communications Pty Ltd (CanPrint).

#### 3.2.1 Paper and format specifications

Hard copies of the PB Statements **must** be produced on **standard B5 size paper (17.6 cm x 25 cm)** with the following font requirements:

- for tables (including those in the Excel workbook), **Arial** and **8 point** (minimum font size 7.5 point)
- for other text (in the Word template), **Book Antiqua** and **9.5 point**.

Adherence to the fonts and styles provided in the templates (available from CBMS User Reference Material in CBMS) ensures consistency with other Budget documents and related papers.

For the **covers**, entities must use '**Tablex System Board 250gsm – White Offset**' paper with the cover text in black.

For consistency, all portfolios must have the portfolio name clearly visible on the spine of the documents. Please refer to the '[Which entities should prepare PB Statements?](#)' section for portfolio names and numbers for the PB Statements covers.

#### 3.2.2 Printing Services

It is the responsibility of each portfolio department to arrange the printing and secure freighting of their PB Statements. The contact officers for CanPrint are listed in Appendix 4.

It is recommended that the portfolio departments contact CanPrint to arrange printing of their PB Statements.

If printing is carried out 'in-house' or using another printer, entities must liaise with Finance to ensure that cover stock, colour and text is consistent with other portfolios' PB Statements.

Portfolios should ensure sufficient hard copies of their PB Statements are available for:

- Budget lockup arrangements, as separately advised by the Treasury
- internal stakeholders
- external stakeholders by request
- other departments and relevant entities
- major client organisations
- the libraries of tertiary institutions.

### 3.3 Classification

Packaging for the PB Statements should be labelled as follows:

PB Statements are **Protected** and **under embargo** until they are tabled in Parliament through the Senate, anticipated after **20:15 pm Tuesday, 25 March 2025**.

### 3.4 Digital Tabling via the Online Tabled Documents portal

The Online Tabled Documents (OTD) portal provides Australian Government departments and agencies the ability to electronically submit documents for tabling in Parliament.

In accordance with the Tabling Guidelines, each individual document that is submitted for tabling is accompanied with a tabling minute which is now an online form included with the document upload. Tabling minutes and documents are electronically received by the PM&C Parliamentary Liaison Officers who then allocate documents to a sitting day for tabling.

An OTD Portal - Access request guide has been created to help requesting access to this system for PAES tabling purposes.

### 3.5 Delivery to Parliament House and Finance

All PB Statement deliveries to Parliament House (regardless of deliverer) should occur through the Parliament House loading dock (accessible via Brisbane Avenue).

- For all other deliverers other than CanPrint, please contact the Accounting Framework and Capability Support Team in Finance by **Friday, 21 March 2025** [budget\\_framework@finance.gov.au](mailto:budget_framework@finance.gov.au) for further delivery procedures.
- Should you have any questions or difficulties with these arrangements, please contact the Documents Officer, Senate Table Office on (02) 6277 3010.

## 3.6 Protected-rated email/electronic transmission requirements

As PB Statements are under embargo until tabling in Parliament through the Senate, portfolios are required to send electronic copies of their Adobe PDFs and financial tables to Finance via Protected-rated email or other secure means rated to the Protected level.

- To check whether your entity has Protected-rated email, please refer to the [GovLink user list](#).
- Should you wish to use SigBox to transfer the files to Finance, please contact the Accounting Framework and Capability Support Team in Finance by **Monday, 17 March 2025** [budget\\_framework@finance.gov.au](mailto:budget_framework@finance.gov.au) to discuss.

## 3.7 Budget media lockup hard copy and PDF requirements

Portfolios are to supply both printed and PDF copies of their PB Statements for media access in the Budget lockup.

Portfolios must email PDF copies of their full PB Statements by **4:30pm Monday, 24 March 2025** via **Protected-rated email** to:

- Finance by emailing the [budget\\_framework@finance.gov.au](mailto:budget_framework@finance.gov.au) mailbox

Please contact [budget\\_framework@finance.gov.au](mailto:budget_framework@finance.gov.au) should your Portfolio not have Protected-rated email.

Finance will provide these PDF files to the Senate Tabling Office.

## 3.8 Number of books

<b>Part 1: Parliament House and Finance Copies</b> <b>For delivery by 4:30pm Monday, 24 March 2025 (minimum 94 copies)</b> <b>Treasury will separately advise</b> portfolio departments on the delivery arrangements (including book number required) for the Treasury <b>media</b> and <b>stakeholder</b> budget lockups once the format for the 2025-26 Budget's presentation has been determined	
<p>Parliament House:</p> <p style="padding-left: 20px;">Documents Officer – Senate Table Office, Room SG 25 Department of the Senate Parliament House CANBERRA ACT 2600 ph: (02) 6277 3010</p> <p>The books <u>must</u> be separately boxed as follows:</p> <ul style="list-style-type: none"> <li>▪ 20 copies – Senate</li> <li>▪ 15 copies – House of Representatives</li> <li>▪ 25 copies – Parliamentary Library.</li> </ul> <p>Note:</p> <ul style="list-style-type: none"> <li>▪ Books for Parliament House are to be delivered to a single location – the <b>Senate Table Office</b>, which will arrange distribution to recipients. Please do not leave the books at the loading dock. Remain with the books until the Senate Tabling Office physically picks them up.</li> <li>▪ If utilising CanPrint, they will deliver these copies to Parliament House on the portfolio's behalf.</li> </ul>	<p>60 copies</p> <p><u>Plus</u></p> <p>Books required for both the <i>Treasury media</i> lockup and <i>Treasury stakeholder</i> lockup as advised by the Treasury</p>
<p>Department of Finance:</p> <p style="padding-left: 20px;">Accounting Framework and Capability Support Team Financial Analysis, Reporting and Management Department of Finance One Canberra Avenue FORREST ACT 2600</p> <p>Note:</p> <ul style="list-style-type: none"> <li>▪ If utilising CanPrint, they will deliver copies to Finance on the portfolios' behalf.</li> <li>▪ This allocation includes the Finance Secretary copy, meeting requirements under the Finance Secretary Direction (under section 36(3) of the PGPA Act).</li> <li>▪ Do not deliver PB Statement books that are under embargo to your AAU. Finance is pre-allocated copies for provision to your AAU.</li> </ul>	<p>34 copies</p>
<p>Your Portfolio Minister and advisors (following the minister's sign-off on the final PB Statement)</p>	<p>Portfolios are responsible for confirming required numbers and the delivery of the books with their minister's office.</p>
<p>The minister representing the portfolio in the other Chamber</p>	



<b>Part 2: Library Deposit Scheme and Parliamentary Committee Copies</b> <b>For delivery to Parliamentary Committees and the Commonwealth Library Deposit Free Issue Scheme</b> <b><u>after tabling on Budget night</u></b> <b>No. of copies = Library deposit scheme (8) + your committee requirements (see table below)</b>	
Parliamentary Committees PB Statements only need to be sent to <b>your</b> portfolio's relevant parliamentary committee(s) noting below contacts and requirements. PB Statements should be mailed to the following Committee address: [Name of Committee] PO Box 6100 Parliament House Canberra ACT 2600 Australia	
Community Affairs (Health and Aged Care, and Social Services) Estimates Officer                      ph: (02) 6277 3515 email: <a href="mailto:community.affairs.sen@aph.gov.au">community.affairs.sen@aph.gov.au</a>	5 copies
Economics (Industry, Science and Resources, and Treasury) Estimates Officer                      ph: (02) 6277 3540 email: <a href="mailto:economics.sen@aph.gov.au">economics.sen@aph.gov.au</a>	3 copies
Education and Employment (Education, and Employment and Workplace Relations) Estimates Officer                      ph: (02) 6277 3521 email: <a href="mailto:eec.sen@aph.gov.au">eec.sen@aph.gov.au</a>	6 copies
Environment and Communications (Climate Change, Energy, the Environment and Water, and Infrastructure, Transport, Regional Development, Communications and the Arts (Communications and the Arts functions only)) Estimates Officer                      ph: (02) 6277 3526 email: <a href="mailto:ec.sen@aph.gov.au">ec.sen@aph.gov.au</a>	5 copies
Finance and Public Administration (Finance, Parliamentary departments, and Prime Minister and Cabinet) Estimates Officer                      ph: (02) 6277 3846 email: <a href="mailto:fpa.sen@aph.gov.au">fpa.sen@aph.gov.au</a>	8 copies
Foreign Affairs, Defence and Trade (Defence (including Veterans' Affairs), Foreign Affairs and Trade) Estimates Officer                      ph: (02) 6277 3535 email: <a href="mailto:fadt.sen@aph.gov.au">fadt.sen@aph.gov.au</a>	6 copies
Legal and Constitutional Affairs (Attorney-General's and Home Affairs) Estimates Officer                      ph: (02) 6277 3560 email: <a href="mailto:legcon.sen@aph.gov.au">legcon.sen@aph.gov.au</a>	3 copies
Rural and Regional Affairs and Transport (Agriculture, Fisheries and Forestry, and Infrastructure, Transport, Regional Development, Communications and the Arts (Infrastructure, Transport and Regional Development functions only)) Estimates Officer                      ph: (02) 6277 3511 email: <a href="mailto:rrat.sen@aph.gov.au">rrat.sen@aph.gov.au</a>	3 copies
Commonwealth Library Deposit and Free Issue Schemes (LDS) email: <a href="mailto:info@dta.gov.au">info@dta.gov.au</a> ph: (02) 6120 8707 website: <a href="http://www.dta.gov.au/help-and-advice/guides-and-tools/commonwealth-library-deposit-and-free-issue-schemes">www.dta.gov.au/help-and-advice/guides-and-tools/commonwealth-library-deposit-and-free-issue-schemes</a>	8 copies (Please check DTA Library Deposit website prior to printing)

## 4 Online publication

### 4.1 Online publishing of the PB Statements

All Budget documentation will be published online, with hyperlinks to reference associated budget documents to assist reading between these documents. The Australian Government Budget website ([www.budget.gov.au](http://www.budget.gov.au)) will link readers to PB Statements on each portfolio's website.

Portfolios **must** provide online access to PB Statements on their portfolio department's website in accessible formats as required by the *Web Content Accessibility Guidelines*. These guidelines and other publishing requirements and guidance are available at [www.stylemanual.gov.au](http://www.stylemanual.gov.au).

PB Statements **must not** be uploaded onto portfolio department's websites **until after they are tabled in the Senate**. Note: PB Statements are **not** tabled in the House of Representatives.

- Tabling status is available on the Department of the Senate's [order of business - dynamic red](#) webpage. If tabled, the time the documents were tabled is provided in the light red column to the right-hand side of the '2025-26 Portfolio Budget Statements' note. Portfolios will not be separately identified.

It is anticipated that this notice will appear on the **Dynamic Red website** around **20:15pm, Tuesday, 25 March 2025**. If there is any doubt as to whether the PB Statements have been tabled, please call the Senate enquiries number (on (02) 6277 3010) which will be able to provide the necessary advice.

Portfolios should email the Digital Delivery Team at [budget-website@treasury.gov.au](mailto:budget-website@treasury.gov.au) by **4.30pm Friday, 21 March 2025**, the following details:

- the URL address relevant to the portfolio PB Statements
- portfolio contact details for PB Statements queries
- contact details for the portfolio's webmaster.

Portfolio departments should seek guidance from their internal Web Publishing area and forward the above information for their action.

The PB Statements **are not** archived on the [www.budget.gov.au](http://www.budget.gov.au) website – portfolio departments should ensure electronic copies of past PB Statements remain available on their websites.

### 4.2 Standard file-naming convention

A consistent file-naming convention for electronic copies of the PB Statements is required to aid readers comprehension, minimise confusion and improve online searchability.

An example of the recommended convention is:

[FinancialYear\\_Portfolio\\_PBS\\_a file sequence number \(i.e. 01, 02 etc\) Chapter Number \(or entity name/acronym, etc\)](#)

Examples would be:

[2025-26\\_Finance\\_PBS\\_01\\_Parts\\_A\\_and\\_B](#)  
[2025-26\\_Finance\\_PBS\\_02\\_AEC](#)  
[2025-26\\_Finance\\_PBS\\_03\\_Outcome1](#)

The file sequence number simply indicates which file should be read first, second, third etc.

These naming conventions allow file downloading into a sub-directory in the same order as the order of presentation of PB Statements chapters. This results in easier and more intuitive file navigation as the electronic files are listed in the same order as the printed chapters.

## 4.2.1 Open government initiative publication on data.gov.au

To increase Budget transparency, portfolio departments are required to provide a copy of finalised PB Statements tables for publication on [data.gov.au](https://data.gov.au). While portfolio departments have the option of using Creative Commons BY 4.0, the Finance templates by default use Creative Commons BY 3.0.

The PB Statements financial tables received from portfolios in Excel workbook format will be published on [data.gov.au](https://data.gov.au) as, with a separate workbook for each entity.

The collection of PB Statements financial tables will be published in machine-readable format to assist analysis of the financial information.

The following financial tables **with headings and footnotes** will be published on [data.gov.au](https://data.gov.au):

- Table 1.1: Entity resource statement (Table 1.1)
- Table 1.2: Entity 2025-26 Budget measures
- Table 2.X.1: Budgeted expenses for Outcome X (Table 2.X.1)
- Table 2.X.2: Program components
- Table 3.1 to 3.6: Departmental budgeted financial statements
- Table 3.7 to 3.11: Administered budgeted financial statements

Where an entity prepares two or more sets of tables, (for example Departmental budgeted financial statements consolidated and non-consolidated), these tables should be included and clearly marked.

As PB Statements information is under embargo until tabled in Parliament, portfolio departments should send PB Statement financial tables to Finance either via Protected-rated email or other secure means to [budget\\_framework@finance.gov.au](mailto:budget_framework@finance.gov.au) by **4:30pm Monday, 24 March 2025**.

Prior to sending the financial tables to Finance, Portfolio departments **must** ensure the following:

1. tables are in one Excel workbook per entity
2. tables are presented using the wrap-text function
3. tables are not merged in any way
4. figures in tables are rounded and presented in thousands
5. figures in tables are correct and the same as those presented in their PB Statements
6. tables are presented as text and figures
7. links to other workbooks are broken/removed
8. all hidden and working sheets, as well as cell comments, have been removed
9. all hidden rows, blank rows and blank columns have been removed
10. all passwords have been removed from the files
11. footnotes are in the correct format (one footnote per line)

12. footnotes are pasted as text below the relevant tables, not as pictures.

When portfolios table a corrigendum to the PB Statements (see the Issuing a corrigendum/addendum section below), following tabling, updated tables should be provided to Finance for upload onto [data.gov.au](https://data.gov.au).

Finance will review the files for adherence to the above requirements. Where discrepancies are found, files will be returned to portfolios for amendment, prior to publication on [data.gov.au](https://data.gov.au).

It is the portfolio department's responsibility to check the integrity of the data provided in each table and that it matches the published PB Statements.

For information on [data.gov.au](https://data.gov.au) please email [data@digital.gov.au](mailto:data@digital.gov.au).

## 4.2.2 Checklist for preparing files for online publication on data.gov.au

Portfolios should refer to [Attachment D](#) Online file publication checklist for [data.gov.au](https://data.gov.au) for further instructions on how to prepare their files before submitting to Finance.

## 5 Use of ISBN/ISSN number

All portfolios require an associated assigned International Standard Serial Number (ISSN) for their PB Statements. Only portfolios being appropriated through the PAES process require a supplementary serial number to be assigned for the PAES, being an International Standard Book Number (ISBN). This is because an ISSN number is assigned for a full set of documents whilst the ISBN is for a partial set of documents.

Note that PB Statements are considered part of the [Parliamentary Papers series](#).

## 6 Issuing a corrigendum (correction)/addendum

If necessary, refer to [PM&C's tabling guidelines](#) available from their website.

An addendum is required where information has been inadvertently omitted from the PB Statements, such as a table or a footnote. A corrigendum is required where information has been misstated within the PB Statements and requires a correction. When an error in PB Statements, PAES or PSAES has been identified, entities should follow the following process:

- advise your minister's office of the error and seek approval for the updated PB Statements/PAES tables and pages
- contact the PM&C Tabling Officer to advise that a correction is required:
  - P: (02) 6277 3010
  - E: [tabling@pmc.gov.au](mailto:tabling@pmc.gov.au)
- if the error affects published BP and/or Appropriation Bill figures, your minister must submit the corrigendum (and background reports) to the Minister for Finance for approval
  - the relevant portfolio department must also advise your AAU and the Accounting Framework and Capability Support Team [budget\\_framework@finance.gov.au](mailto:budget_framework@finance.gov.au) prior to submitting the corrigendum to the Minister for Finance for approval.

Corrections will be tabled in the same manner through the Senate and subject to the same copy requirements (including approval by the relevant minister) as the original.

Following approval by your minister (and where required, the Minister for Finance):

- For **in-session tabling** (i.e. when Parliament is sitting):
  - a covering memorandum should be provided to the PM&C Tabling Officer. This memorandum does not need to be approved by the minister but does need to note the **minister's approval** of the corrigendum.
  - the covering sheet for government documents and copies of the corrigendum should also be provided to the PM&C Tabling Officer.
  
- For **out-of-session tabling** (i.e. when Parliament is not sitting):
  - the Senate Tabling Office must be advised of the requirement to table the corrigendum out-of-session
  - a covering memorandum should be provided to the PM&C Tabling Officer. This memorandum does not need to be approved by the minister, but does need to note the **minister's approval** of the corrigendum:
    - the covering memorandum for government documents and copies of the corrigendum should also be provided to the PM&C Tabling Officer
    - a Transmittal letter is required to be sent by the portfolio minister to the President of the Senate to present a document when the Senate is not sitting.

Following tabling in Parliament, a soft copy of the corrigendum and any updated Excel tables for [data.gov.au](http://data.gov.au) must be emailed to [budget\\_framework@finance.gov.au](mailto:budget_framework@finance.gov.au).

## Detailed Guidance of PB Statement Sections

### 7 Performance Framework Diagram, Clear Read Principle and AASB 1055 Link to the Financial Statements

#### 7.1 Commonwealth performance framework diagram

*Attachment C*, the PB Statement template (in Word) includes the *Commonwealth performance framework diagram*. This diagram identifies the content of each publication and the relationships between them. This diagram **must** be included and not be moved, re-worded or deleted from its position in the PB Statement template.

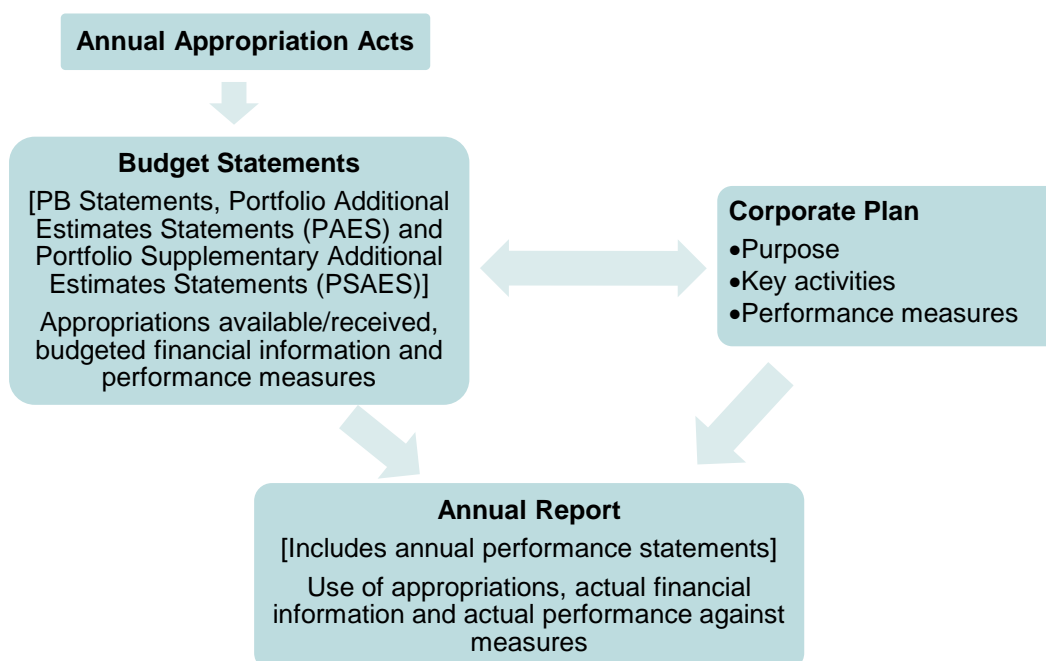
#### 7.2 Consistency of reporting – the ‘clear read’ principle

The Commonwealth resource management framework is designed to support accountability and transparency in the public sector. Reporting entities are required to detail a clear linkage (a ‘clear read’) between the allocation and use of public resources to results being achieved.

Entities should present clear, consistent and reconcilable performance specific information between publications within and across reporting cycles, from Appropriation Bills to the PB statements, through to individual entities’ corporate plan and annual report.

The 2025-26 PB Statements will cover the current financial year (2024-25), the budget year (2025-26) and the forward estimates years (2026-27, 2027-28 and 2028-29).

## 7.3 'Clear read' linkages



## 7.4 AASB 1055 - Link between budgeted and financial statements reporting

For the purposes of accounting standard [AASB 1055](#) (budgetary variance reporting) disclosures in entities' 2024-25 financial statements published at the end of the financial year, entities should refer to the '2024-25 Budget' in the 2024-25 PB Statement as the 'original budget' for recognition and to identify their Bill 1 Departmental Capital Budget (DCB) component split in their 2024-25 financial statements.

Likewise, for entities' 2025-26 financial statements, they should refer to the '2025-26 Budget' in the 2025-26 PB Statements as the 'original budget'.

Where a revised budget (i.e. Portfolio Additional Estimates Statement) is presented to Parliament during the reporting period, entities will be required to explain any major variance as part of their financial statement's variance explanation.

Entities are reminded of the importance of retaining formal documentation that substantiates the estimates reported through their PB Statements. Appropriate documentation may include CBMS reconciliations, budget allocation authority documents (such as costing agreements, ministerial correspondence and government decision references), and/or Chief Finance Officer (CFO) sign-offs of amounts included in the Annual Appropriation Bills and Budget Paper No.4 Agency Resourcing Table.

The financial information reported in PB Statements must reconcile with the information included in CBMS at each Budget estimates update.

For further information on the AASB 1055 reporting requirements, refer to [RMG 125 Commonwealth entities financial statements guide](#) and the [Primary Reporting and Information Management Aid \(PRIMA\)](#) forms.

## 8 Clearance processes

While there is no requirement for portfolios to provide Finance their whole PB Statements document for checking, certain material, including information on the appropriations and the measures tables, must match information contained elsewhere in the BPs for which the Treasurer and Minister for Finance are responsible. As the PB Statements describe measures that are published in BP No. 2, the two documents should be consistent. Finance recommends, where possible, that the PB Statements are not printed until BP No. 2 is cleared.

Table 1.2: Budget measures should be provided to your Finance AAU for checking against BP No. 2 measures titles and Appropriation Bills reports prior to the PB Statements being printed. Finance AAUs will provide a list of final measures titles and figures once they are finalised to Portfolios to update Table 1.2: Budget measures in the PB Statements, usually in the week before the Budget.

Portfolio entities are responsible for ensuring the accuracy and completeness of the information contained in their PB Statements.

As a minimum, before publication, entities should ensure that:

- the PB Statements are completed in accordance with the guidance and templates provided
- the measures table matches the final measures list provided by your AAU
- the ASL numbers match the figures to be published in BP No. 4
- all Appropriation Bills information matches the Appropriation Bills Schedule in the CBMS Appropriation Bills report. The relevant CFO sign-offs on Appropriation Bills and BP No. 4 are available in CBMS under statutory reports (see the relevant Finance guidance on the *Budget estimates update, Appropriation Bills and Budget Paper No. 4* for information on the sign-off process).

## 9 Portfolio Overview Section

The *Portfolio Overview* section of the PB Statements is intended to provide a high-level summary of the portfolio, its minister(s), portfolio entities, goals/objectives, and structure. All entities within the portfolio are to be included, for example, entities outside of the GGS. Please refer to the most current *Public Governance, Performance and Accountability Act (PGPA Act) [Flipchart of PGPA Act Commonwealth entities and companies](#)*.

Including information that is relevant from a whole of portfolio perspective should minimise duplication of entity-specific information presented in later sections.

Information at a department or entity level should be included only where it contributes to a broader understanding of portfolio's goals and responsibilities.

Components of the portfolio overview include:

- minister(s) and portfolio responsibilities – text description of portfolio of around two pages
- portfolio structure and outcomes and
- Figure 1: Portfolio structure and outcomes.

Where entities within the portfolio are subject to Machinery of Government (MoG) changes, these changes can be described in the Portfolio Overview section.



## 9.1 Minister(s) and portfolio responsibilities

The *Minister(s) and portfolio responsibilities* section should provide a description of the Portfolio Minister(s) and the structure of the portfolio and portfolio objectives at a strategic level. Specifics of portfolio entities should be left to the relevant entity's section.

This section should include a brief discussion of key policies and shared purposes across the portfolio outcomes. For example, the broad impacts and/or trends of health policy on the Australian community (Health and Aged Care Portfolio), or improvements in Indigenous affairs (the Prime Minister and Cabinet Portfolio).

When preparing this narrative Portfolios should also consider the following:

- major new government policy or legislation affecting the portfolio and the intended results and impacts
- the portfolio department's purposes and
- ministerial statements by Portfolio Ministers.

## 9.2 Portfolio structure and outcomes

Template

• 'Figure 1' tab of the Excel Tables workbook ([Attachment B](#)).

Source of Information

• See Appendix 1 in this Guide

This figure is a graphical representation of the portfolio structure and the responsible ministers. It should clearly state the names and titles of the ministers, the portfolio department(s) and the Secretary.

The figure must include the other portfolio entities and their accountable authorities, principal bodies in the portfolio as outlined in the [PGPA flipchart](#) and all portfolio entities covered by the PGPA Act. Entities such as *Public Financial Corporations*, *Public Non-Financial Corporations* and entities outside of the GGS, should at least be mentioned in this section to show the minister responsible for their functions.

Portfolios should include the current outcome statements for each entity **as agreed by the Minister for Finance**. The outcome statement(s) included in Figure 1, and throughout the PB Statement, must be consistent with the Appropriation Bills.

## 10 Entity overview and resources - Section 1

The Entity overview and resources section of the PB Statements provides details of each entity's strategic direction and planned performance, objectives and resources and new government measures across the budget and forward estimates.

There are three components to this section that together link the entity's strategy with the resources available.

### Components of Section 1: Entity overview and resources

- 1.1 Strategic direction statement
- 1.2 Entity resource statement (including Table 1.1)

- 1.3 Budget Measures (Table 1.2).

## 10.1 Strategic direction statement

The Strategic direction statement should be a high-level descriptor, no longer than two pages, that outlines an entity's anticipated strategic direction for the budget and forward estimates years.

The Strategic direction statement should:

- identify major ongoing functions, new functions (or loss of functions) and measures allocated to the entity
- detail any significant challenges that will impact on the entity's performance against its outcome(s) over the medium-term and
- describe an entity's outcome statement(s) in a strategic, relevant and concise manner, by outlining the:
  - broad strategies the entity intends to adopt to achieve these outcomes
  - planned results and goals to be achieved and
  - way these outcome statements contribute to the achievement of whole-of-government strategic priorities and outcomes.

More detailed discussion of operational issues can be covered in the entity's corporate plan or on its website, which should be cross-referenced in this section.

## 10.2 Entity resource statement

The Entity resource statement summarises all resources available to the entity in the budget year which may be drawn upon to achieve government outcomes and objectives. This table provides a breakdown of these resources by funding source and is to be prepared on a resourcing (i.e., appropriations/cash available) basis.

The Entity resource statement includes undrawn and unspent amounts from prior years as well as the balances of special accounts but, excludes amounts subject to administrative quarantine or formal reduction.

A total estimate of ASL for the entity is also provided – this total should equal the ASL figures published for each outcome in Table 2.X.1, and match those to be published in BP No. 4.

Entities with special accounts should ensure amounts transferred between special accounts and other appropriation sources are netted off so the appropriations are not double counted.

## 10.3 Payments to the states

Entities receiving appropriations, through Appropriation Bill (No. 2) 2025-2026, for payments to States, Territories and local government, **must** include additional information in a footnote to Table 1.1. The note only applies for the current year appropriation and not prior year comparisons.

Footnote (I) in Table 1.1 **must** include:

- the particular purposes for the payments to the States, Territories and local governments
- a breakdown of proposed amounts by State and/or Territory
- information on where to locate the terms and conditions and the program guidelines and

- the statutory or other provisions under which the terms and conditions are made.

An example is provided below.

(l) Relates to appropriations sought for payments to the States, Territories and local government in Appropriation Bill (No. 2) 2025-2026. Outcome 1 - Program 1.2: Children and Schooling includes the National Partnership on Northern Territory Remote Aboriginal Investment (Non-Government Schools) with payments of \$3.6 million to the Northern Territory in 2025-26. Information on the terms and conditions can be found in the [National Partnership on Northern Territory remote aboriginal investment](#).

Terms and conditions are made under authority from section 7(2) of the *COAG Reform Fund Act 2008* and the Intergovernmental Agreement on Federal Financial Relations.

## 10.4 Additional guidance on cash management reports and Appropriation Bills

The appropriation estimates recorded in CBMS in the Annual Estimates module are used to create the Appropriation Bills.

When an Appropriation Bill receives Royal Assent and becomes an Appropriation Act, the values captured in the Annual Estimates module are then used as the Appropriation Limits in the CBMS Cash Management module. Appropriation limits are treated as 'Hard' or 'Soft' depending on their outcome requirements and/or other legal restrictions.

A 'hard limit' is a limit that cannot be exceeded with a drawdown because it is a legally appropriated amount, adjusted for changes authorised in law. Adjustments can include transfers as a result of MoG changes (under section 75 of the PGPA Act), external revenue (under section 74 of the PGPA Act), withholdings by the Minister for Finance (under section 51 of the PGPA Act), or Advances to the Minister for Finance (AFM). Please see section 40 of the [Public Governance, Performance and Accountability \(Financial Reporting\) Rule 2015](#) (FRR) and [RMG 116 Accounting for Annual Appropriations](#) for information on 'formal additions' to appropriations.

A hard limit is equal to

- the total amount appropriated for the entity for departmental appropriations by item listed in the Appropriation Acts and
- the amount provided for each outcome for administered appropriations or each other administered item listed in the Appropriation Acts.

A 'soft limit' is the limit against a portion of the hard limit after it is allocated to a program (i.e., administered operating) or outcome (i.e., departmental operating). Soft limits can be exceeded with a drawdown, providing they do not exceed the hard limit. Soft limits can be adjusted on request from entities (though they generally reflect splits identified in PB Statements or PAES).

## 10.5 Resource statement - Table 1.1

### Template

'Table 1.1' tab of the Excel Tables workbook ([Attachment B](#)).

- There is a template for non-corporate Commonwealth entities (coloured green) and a template for corporate Commonwealth entities and Commonwealth companies (coloured red).

Appropriation information in Table 1.1 must be sourced from CBMS and an entity's annual report and should be consistent with information captured in an entity's FMIS.

## 10.6 Annual Appropriations – ordinary annual services

The **Annual Appropriations – ordinary annual services** reflect the amount appropriated to the entity in the relevant year. For administered, the Annual Appropriations is split into Outcome figures.

The amount is made up of:

- Amounts appropriated through Appropriation Bill 1
  - **Include** AFM
  - **Include / exclude** s75 External Revenue as a result of MoG changes
  - **Exclude** any withholdings under s51 of the PGPA Act (such as for foreign exchange movements, savings measures, movement of funds and reclassifications) and
  - **Exclude** administrative quarantines made by Finance.

## 10.7 Annual Appropriations Repeal / Sunset Provisions and s51 PGPA Act Withholdings

Entities should be aware that the annual Appropriation Acts include a sunset clause, referring to a repeal date of up to three years. For example, all 2024-25 Appropriation Acts will be extinguished after three years on 1 July 2027.

Unspent annual appropriations relating to the 2023-24 and 2024-25 financial years still exist. However, amounts withheld under **s51 of the PGPA Act, or administratively quarantined, should be excluded** from the calculation of prior year balances for the purposes of the Entity resource statement, as they are not available to be spent by the entity.

Under s51 of the PGPA Act, the Minister for Finance may withhold appropriations:

- These amounts should not be recognised as appropriations in Table 1.1.

In addition, the Minister for Finance may make s51 PGPA Act withholdings for amounts entities no longer require, or no longer have policy authority to spend and will result in a loss of control for accounting purposes.

For budgetary reporting both Administrative and s51 withholdings are excluded from Table 1.1 Entity Resource Statement's derived figures as this table is prepared on a resourcing (i.e. appropriation available) basis. The withholdings are therefore referenced as a footnote accompanying the table.

Entities should note this is distinct to how withholdings are reported as part of an entity's annual financial statements (Note 5.1 Appropriations in PRIMA forms) where withholdings are included as part of the derived figures. This is because the note is prepared on a legally available basis i.e. amounts available in the Appropriation Acts (as per the FRRs and [RMG-116 Accounting for annual appropriations](#)).

## 10.8 Prior year annual appropriation balances

Source of Information [Appendix 1 CBMS Reports link](#)

The **prior year appropriations available** reflects unspent/undrawn appropriations available at the start of the financial year (i.e., the closing balance of the previous year), including opening special account balances for that period i.e. on 1 July.

- For the **2024-25 estimated actual** column, this will be the closing unspent appropriation balance from the entity's 2023-24 financial statements, adjusted for any additional withholdings under s51 withholdings and/or administrative quarantines currently in place.
- For the **2025-26 estimate** column, this will be the forecast closing unspent appropriation balance as at the end of the 2024-25 year, adjusted for any additional s51 withholdings and/or administrative quarantines currently in place. Appropriation Bills (No. 3 and 4) amounts should be excluded from this figure (but referenced in the footnote), as these amounts would not have received Royal Assent at the time the PB Statements are tabled.

The unspent, undrawn figure for any given financial year is sourced directly from the CBMS Appropriation Balances Report by referring to the 'Available Balance – Hard Limit' lines. The total available appropriation balance can be calculated by adding these Hard Limit figures for the relevant Appropriation or Outcome for all relevant financial years.

## 10.9 Departmental / administered capital budget

The **Departmental/administered capital budget** figures should be sourced from the Capital Budget Statement Report. Choose either Departmental or Administered – figures will be recorded against '9170000 – Departmental or administered capital budget'.

Source of Information [Appendix 1 CBMS Reports links](#)

## 10.10 Annual Appropriations – other services

The **Annual Appropriations – other services** rows should be sourced from the Appropriation Bill 2 report from CBMS. For portfolio departments, the Appropriation Bill 2 report should be run at the portfolio rather than entity level.

Source of Information [Appendix 1 CBMS Reports links](#)

Amounts under the **Estimated Actual** column should be sourced by running the Actual Available Appropriations (AAA) Report (which provides a point-in-time figure).

## 10.11 s74 External Revenue

The **s74 External Revenue** reflects the entity's forecast Receipts from Independent Sources. These figures should be sourced from the 'External Revenue' column in the Agency Resourcing QA report available from CBMS.

Source of Information [Appendix 1 CBMS Reports links](#)

## 10.12 Special appropriations

The **Special appropriations** reflect the resourcing required in relation to special appropriations. These figures should match the figures published in BP No. 4, which are sourced from the Detail Listing AIEFRS Report from CBMS. These figures are also available in the 'Special appropriation table' statutory report.

Source of Information [Appendix 1 CBMS Reports links](#)

Special appropriations should be reported as an aggregate in Table 1.1, with details of the special appropriations reported in Table 2.X.1.

## 10.13 Special accounts and Exclusion of Trust Moneys

The **Special accounts** reflect the opening balances and receipts for all special accounts managed by the entity. These figures should be drawn from the Special Accounts reports from CBMS.

Source of Information [Appendix 1 CBMS Reports links](#)

There may be differences between special accounts figures published in an entity's PB Statements compared to the entity's financial statement notes in its annual report.

For example, for PB Statement estimates purposes, entities may report special account investment flows on a net basis at 30 June. In an entity's annual report, special account flows are presented on a gross basis (including investments).

An example of where differences may arise between estimates and actuals is where an entity undertakes ongoing investment activities through their special account, and reinvests the earnings realised (from investing) within the same financial year.

In most cases, trust moneys, especially the **trust component** held in **Services for Other Entities and Trust Moneys** accounts **should be excluded** from this figure as they do not constitute funds available to the entity. Details of special accounts will also be reported in *Table 2.X.1: Budgeted expenses for outcome X*.

Not all amounts held in SOETM special accounts will be trust moneys received for the performance of services for other entities and jurisdictions. See [RMG 100 Guide to appropriations](#) and [RMG 125 Commonwealth Entities Financial Statements Guide](#) for information on reporting of trust moneys.

Further guidance on special accounts and special appropriations is available from:

- CBMS System Guide – Special Accounts (available from CBMS under System Guides)
- [RMG 100 Guide to appropriations](#) (available on the Finance website)

## 10.14 Payments to corporate entities

The **Payments to corporate entities** should be sourced from the Appropriation Bill 1 and Bill 2 ‘Portfolio Summary and Detail’ reports.

Source of Information

[Appendix 1 CBMS Reports links](#)

## 10.15 Average staffing levels (ASL)

The ASL figure should be discussed with Finance (see [17 Contacts](#)). This figure must match the figures to be published in both BP No. 4 and the totals shown at the bottom of the outcome expense tables Table 2.X.1. Please refer to the latest Finance guidance on ASL for more information on ASL reporting.

## 10.16 Third party payments

The **Third party payments** information will be drawn from entities’ records and should be agreed with the relevant third party, with figures reconcilable between entities. These figures should be prepared using resourcing/appropriations transferred figures, as they are a sub-set of the total resourcing shown in the top section of Table 1.1. that indicates types and materiality of inter-entity transfers of resourcing.

This sub-table should only be prepared by those entities which:

- are identified as *Material* entities under either the PGPA Act Flipchart or the Australian Government Organisations Register (AGOR)
- have total third party payments of \$10 million or more in a year, or
- are considered *Small* entities who have third party payments totalling more than 25 per cent of their total resourcing.

Material and Small entities can be identified by looking at Finance's *Flipchart of PGPA Act Commonwealth entities and companies* or at the *AGOR Register* (please refer to the Glossary for info on the flipchart and AGOR).

Third party payments include:

- **Payments made on behalf of another entity** occur where an entity accesses another entity’s appropriations to pay recipients or external parties on behalf of the other entity, for example, Services Australia (SA) would show the value of appropriations it draws upon to pay income support recipients on behalf of the Department of Social Services (DSS).
- **Payments made by other entities on behalf of the entity** are those payments which have been outsourced to another entity to administer, for example, DSS would disclose the appropriations being drawn upon by SA to pay income support recipients.

- **Payments made to other entities for the provision of services** are amounts paid to other entities for contracted services, for example, for shared/corporate services.
- **Receipts received from other entities for the provision of services** are amounts received where the entity provides services to another entity, for example, for the provision of shared/corporate services.
- **Payments made to corporate entities within the portfolio** provides a breakdown of payments (from all appropriation sources) made by portfolio departments to each corporate entity in the portfolio – figures shown here should include amounts disclosed as ‘*payments to corporate entities*’ in the Appropriation Bills. These amounts should be consistent with any figures reported in Table 2.X.1.

Select the current financial year to get the ‘Actual available appropriation’ figure available. This amount reflects what is available in the Cash Management module for 2024-25 and should be adjusted for any amounts expected to be paid out by 30 June 2025. The amount shown in the AAA Report will be net of any s51 withholdings and administrative quarantines.

## 10.17 Budget measures - Table 1.2

### Template

- ‘Table 1.2’ tab of the Excel Tables workbook ([Attachment B](#)).

### Source of Information

- To confirm the correct amounts for a budget measure, refer to the costing agreement provided by your AAU. Titles of measures are to be confirmed against the final agreed measures list distributed by the relevant AAU to the lead portfolio departments.
- Information to be included in this table may also be taken from estimates adjustments for measures (i.e., those entered against the reason code ‘Government decision or measure’) in CBMS.

The *Budget measures* section primarily highlights new government decisions supported by the Appropriation Bills (No. 1 and 2) 2025-2026.

For the 2025-26 Budget, entities **are only required** to report measures taken since the 2024-25 PAES.

For completeness, **all measures** should be reported at the entity level in PB Statements, including measures with zero financial impact. This complements the whole-of-government public reporting of all measures in BP No. 2 and ensures a clear read of government decisions to entity level across key budget publications.

All details of 2025-26 Budget measures reported in Table 1.2 **must match** the final measures list provided by Finance. Measure figures are to be reported on the same basis on which BP No. 2 is prepared.

Measures are reported in BP No. 2 and PB Statements in Underlying Cash Balance (UCB) terms. The financial implications table (Table 1.2) will reflect receipt and payment impacts only.

Capital spending components will be included in the payment impacts.



The measure title for **cross portfolio measures** should be the same in all PB Statements affected by the measure. Where an entity is not the lead entity in a measure package, they are required to name the lead entity in a footnote to the measure to allow easy cross reference to the measure description in BP No. 2 and across PB Statements. This should be done with the following text:

[The lead entity for measure titled xxxxxx is yyyyyy. The full measure description and package details appear in BP No. 2 under the yyyyyy portfolio.](#)

Entities should discuss with their AAU if there are any Decisions Taken But Not Yet Announced (DTBNYA) or indicative cost measures from a previous economic update to determine whether they should be reported as some of the guidance below may not apply.

### 10.17.1 Footnote for a measure's capital component

Where the capital component forms 30 per cent or more of total payments of a measure, the entity should include a footnote for the capital amount. This approach aligns with how the capital funding component will be reported within the measure's description in BP No. 2.

A footnote has been included in the PB statement measure table templates.

### 10.17.2 Measure reversals

Where a measure reversal will be reported in the BP No. 2 (the new budget paper to be published), details must be reported in Part 1 of the measures table.

Where a measure reversal has been reported in the BP No. 2 (the former budget paper) but has not been reported in the 2025-26 PB Statements, the reversal needs to be reported in Part 2 of the measures table.

Measure reversals reported in either Part 1 or 2 of the measures table must be reported on the following basis:

- where it is a full reversal, the measure should reflect the underlying cash impact of the reversal as per what will be published in Budget Paper No.2.
- where it is a partial reversal, the measure should reflect the amount to be appropriated in each year (i.e. the difference between the initial measure and the partial reversal).

Illustrative example provided below.

**Example – Reporting measure reversals at Budget in a PB statement:**

Two measures were announced in a previous Budget process:

Measure Title	2024-25 \$m	2025-26 \$m	2026-27 \$m	2027-28 \$m	2028-29 \$m
X Measure	\$3	\$4	\$6	\$8	\$10
Y Measure	\$2	\$2	\$3	\$4	\$5

It was announced these measures were subsequently reversed at Budget (fully or partially):

Measure Title	2024-25 \$m	2025-26 \$m	2026-27 \$m	2027-28 \$m	2028-29 \$m
X Measure – reduction	\$(1)	(\$2)	(\$3)	(\$4)	(\$5)
Y Measure –cessation	\$(1)	(\$2)	(\$3)	(\$4)	(\$5)

The following is required in the **PB Statements to show the net effect of the full/partial reversals, with an explanatory footnote:**

**Table 1.2: Entity 2025-26 Budget measures**  
**Part 1: Measures announced since the 2024-25 Budget**

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
<b>Payment measures</b>						
<b>X Measure (a)</b>	<b>1.1</b>					
Administered payment		1,000	2,000	3,000	4,000	5,000
<b>Total</b>		<b>1,000</b>	<b>2,000</b>	<b>3,000</b>	<b>4,000</b>	<b>5,000</b>
<b>Y Measure (b)</b>						
<b>Administered payment</b>		–	–	–	–	–
<b>Total</b>		–	–	–	–	–

(a) this measure was originally announced in the 20XX Economic Statement/20XX Pre-Election Economic and Fiscal Outlook/202X-2Y Budget (whichever applies) and has been partially reversed by (measure title) announced in the 2025-26 Budget. The above financial figures reflect the current net fiscal impact of the measure

(b) this measure was originally announced in the 20XX Economic Statement/20XX Pre-Election Economic and Fiscal Outlook/202X-2Y Budget (whichever applies) and has been fully reversed by (measure title) announced in the 2025-26 Budget. The above dashes reflect that the measure has no fiscal impact as it has ceased.

### 10.17.3 Amounts in the contingency reserve

Amounts held in the **contingency reserve (CR)** must not be entered as estimates in the Annual Estimates module under the relevant entity. Whilst the estimates are recorded in the CR, they cannot be appropriated to the entity in the current year **and are not reported in the PB Statement.**

In instances where a measure was previously announced, for example during the 2024-25 MYEFO update, with only partial impacts being disclosed in MYEFO and an entity’s own PAES and with the remaining balance sitting in the CR, entities may be required to republish the measure, in Table 1.2 Entity 2025-26 Budget measures.

Entities **will be required to do this** when the remaining funding is released from the CR and is appropriated to the entity through Appropriation Bills (Nos. 1 or 2) 2025-2026.

Entities **will need to** a footnote in their PB Statements cross referencing the previously published measure.

#### 10.17.4 Decisions taken but not yet announced (DTBNYA)

Where a measure was included in an economic statement as a DTBNYA but has subsequently been announced, it should generally be published in the next available budget statement following that announcement.

The following details should be included in Table 1.2:

- the full measure title and financials should be included in Table 1.2 Entity 2024-25 Budget measures.

Where the measure has not been or will not be (i.e., for national security reasons) announced publicly at the release of the next budget statement, the costs for the measure should continue to be included as part of the 'Decisions taken but not yet announced' total line at the bottom of Table 1.2. The measure title should not be listed separately.

For further information, the relevant AAU should be contacted in the first instance.

Where DTBNYA amounts remain in the contingency reserve (CR), they are not considered to be appropriated and would not be included in an entity's PB Statement chapter.

#### 10.17.5 Measures with indicative costs

Where measures are published in an economic statement with indicative costs, these measures should be subsequently listed in Table 1.2 only when the final costs have been agreed.

The measure should be listed in Table 1.2 with its full measure title and dashes '–' for the financials as these costs have previously been allocated to the entity.

A footnote should be included, stating that the measure was previously published in BP No. 2, MYEFO or the relevant economic statement and that costs shown are now final. For cross-portfolio measures the footnote should detail that it is a cross-portfolio measure previously published in BP No. 2, MYEFO or the relevant economic statement and naming the lead entity.

#### 10.17.6 Measures earmarked as 'not for publication' (NFP)

Measures may be published in Budget Paper No. 2 / MYEFO / economic statement where the financials are 'not for publication' (shown as *nfp*) which may be due to national security, commercial sensitivities, and commercial-in-confidence considerations or where negotiations are yet to be finalised. In this case, the financials for the measures in PB Statements will also need to be shown as *nfp*.

Where a measure is marked as '*nfp*', entities are required to include a footnote to Table 1.2 Entities 2024-25 Budget measures that provides a high-level explanation clarifying why the measure was reported this way.

The NFP measure's footnote will need to link to the explanatory statement published in Budget Paper No.2 to help substantiate the decision to not disclose the measure's financial impact.

Entities in most instances are required to disclose their financial impacts, so they conform with a public interest disclosure requirement.

### 10.17.7 Machinery of government changes (MoG)

Where MoG changes have been legislated, the gaining entity should publish any new measures relating to the function(s) that have been transferred to them in Table 1.2 of their PB Statements.

## 11 Outcomes and planned performance - Section 2

For information regarding performance reporting in the PB Statements, please refer to [RMG 129 Reporting performance information in Portfolio Budget Statements](#) or contact the PGPA and Digital Reporting Branch in Finance [PGPA@finance.gov.au](mailto:PGPA@finance.gov.au).

For advice on changing outcome statements or programs, please contact your AAU in Finance in the first instance.

The PB Statements *Outcomes and planned performance* section (Section 2) details how much an entity plans to spend on achieving planned outcomes, broken down by program within each outcome, and the associated key activities and performance measures of those programs. It outlines entities intended performance in a logical and consistent manner, detailing the resourcing provided and expected progress towards achieving government policy objectives.

Performance measure information in this section facilitates meeting the requirements of the Commonwealth performance framework, with the framework requiring performance information to be presented clearly across reporting documents, through the PB Statements, corporate plans and annual performance statements.

Further explanation of the relationship between reporting documents is provided in the 'Commonwealth performance framework – key components of relevant publications' diagram, situated in the User Guide section of the PB Statements Word template ([Attachment C](#)).

## 12 Minimum Program Performance Reporting

The minimum mandatory requirements for reporting program performance in PB Statements are set out in a [Direction issued by the Finance Secretary under subsection 36\(3\) of the PGPA Act](#) (the Direction). The PGPA Act requires accountable authorities of entities to comply with the Finance Secretary Direction.

Under the Direction, the minimum mandatory disclosure requirements are that:

1. All outcomes, programs and performance measures must be mapped to the entity's key activities as reported in the current corporate plan.
2. For existing programs, for the Budget year and three forward estimate years, report at least one performance measure, and the associated planned performance result, including targets where it is reasonably practicable to set a target. Where applicable, report the estimated date of achievement of the program objectives Performance measures.
3. For new or materially changed programs, for the budget year and the three forward estimate years, report all performance measures and planned performance results, including targets where it is

reasonably practicable to set a target. Where applicable, report the estimated date of achievement of the program objectives New or materially changed programs.

4. Report expected performance results for the current financial year Performance measures for Outcome - Table 2.X.3.
5. Linked programs – for each outcome, report the programs of other entities that link to that outcome Linked programs.

## Structure of Section 2: Outcomes and planned performance

The recommended structure for Section 2 of the PB Statements encompasses five components, with each outcome described in a separate subsection:

- Outcome Statement
- Linked programs
- Table 2.X.1: Budgeted expenses for Outcome
- Table 2.X.2: Program components for Outcome (optional)
- Table 2.X.3: Performance measure for Outcome

Entities with a single outcome would include the above components and structure under a single subsection 2.1. A subsection 2.X for each and every outcome of the entity is required (i.e., 2.1 for Outcome 1, 2.2 for Outcome 2, etc.).

Entities should use the above table numbering scheme to improve readability across information sources and provide consistency across PB Statements tabled by different Ministers.

## 12.1 Outcome statements

Outcome statements articulate government objectives and form an integral part of the appropriations framework.

The statement, mirroring the Minister for Finance approved description included at the Outcome and Programs policy:

1. explains the purpose for which annual appropriations are approved by the Parliament for use by entities and
2. provides a basis for budgeting and reporting on the use of appropriated funds.

An outcome statement should provide an immediate impression of what success looks like. It should provide readers with a sense of what performance information is likely to be useful in assessing whether a specific outcome is delivered satisfactorily. Subsequent PB Statements performance information should relate to the expectation generated by the relevant outcome statement.

Entities that wish to vary their outcome statements to reflect changes in government policy or its strategic environment should consult their AAU well in advance of the preparation of the annual Budget Appropriation Bills (and PB Statements). Key dates for making changes to outcome statements in the 2025-26 Budget context are published in another EM.

For information on the purpose, or process for amending an entity's existing outcome statement(s) or program structure, refer to the [Outcomes Statement Policy and Approval Process](#) and [Commonwealth's Programs Policy and Approval Process](#) available on Finance's website.

## 12.2 Linked programs

Linked programs are those undertaken by other entities that contribute to the achievement of another entity's outcomes. This reporting is 'one way' in nature, the contribution your entity makes to the achievement of another entity's outcomes should not be reported. The *linked programs* box should appear immediately after the outcome statement in subsection 2.X relevant to Outcome X.

The Linked programs box template, as below, is included in [Attachment C](#) of this EM under the heading *Linked Programs*. The red text provides a description of what information is to be provided in each row.

<b>Entity X</b> <i>Entity X (insert the name of the entity with programs linked to Outcome X)</i>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program X.X – <i>insert program name</i></li> <li>• Program X.X – <i>insert program name</i></li> <li>• Etc ...</li> </ul>
<b>Entity Y</b> <i>Entity Y (insert the name of the entity with programs linked to Outcome X)</i>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program X.X – <i>insert program name</i></li> <li>• Program X.X – <i>insert program name</i></li> <li>• Etc ...</li> </ul>
Contribution to Outcome X made by linked programs
<i>Insert one or two sentences on how Outcome X benefits from the linked programs</i>

- (a) *Insert footnote if required.*  
 (b) *Insert footnote if required.*  
 (c) *Insert footnote if required.*

An example of a Linked program from the Department of Finance’s 2024–25 PB Statements is below:

**Outcome 2 – Support an efficient and high-performing public sector through providing leadership to Commonwealth entities in ongoing improvements to public sector governance, including through systems, frameworks, policy advice, service delivery, and managing, acquiring and divesting government investments.**

#### *Linked Programs*

<b>Commonwealth Superannuation Corporation</b>
<b>Program</b>
<ul style="list-style-type: none"> <li>• Program 1.1 – Superannuation Scheme Governance</li> </ul>
<b>Future Fund Management Agency</b>
<b>Programs</b>
<ul style="list-style-type: none"> <li>• Program 1.1 – Management of the Investment of the Future Fund</li> <li>• Program 1.2 – Management of the Investment of the Australian Government Investment Funds</li> </ul>
<p>Contribution to Outcome 2 made by linked programs</p> <p>Finance works with the Commonwealth Superannuation Corporation to ensure that the management of public sector superannuation is consistent with legislative obligations.</p> <p>Finance works with the Future Fund Management Agency to ensure that the management of the Future Fund and the Australian Government Investment Funds is consistent with legislation and maximises returns to taxpayers.</p>

Where linked programs are covered by a cross-entity arrangement (i.e. a Memorandum of Understanding) or an intergovernmental agreement (i.e. a National Partnership Agreement), entities are encouraged to name this arrangement in the explanation of the linked programs.

## 12.3 Budgeted expenses by outcome table – Table 2.X.1

### Template

- ‘Table 2.X.1’ tab of the Excel Tables workbook ([Attachment B](#)).
- There is a template for non-corporate Commonwealth entities (coloured green) and a template for corporate Commonwealth entities and Commonwealth companies (coloured red).

Table 2.X.1, where X relates to the number of the Outcome being reported, details the proposed use of an entity’s appropriations by outcome, with each outcome reported in a separate table. It provides a breakdown of the entity’s **expenses attributed to programs by funding source** in each of the budget cycle financial years. This expenditure information provides links to the entity’s financial statements (primarily the income statement) and complements Table 1.1, which in contrast, provides a summary of funding sources in the Budget year alone.

The outcome and program title does not need to mirror the formal titles and should be a short description of the activity.

- Where an entity wishes to describe a program in greater detail, for example, if the program has several sub-components, the more comprehensive descriptors should be included in Table 2.X.2: Program components.

Details of agreed movement/reallocation of unspent administered program funds from current or prior financial year to the budget and forward years are provided as a component of Table 2.X.1. Details should be sourced from the relevant Minister for Finance approved movement of funds requests and/or CBMS adjustments reported against the reason code 'Movement of Funds'. For information on the Movement of Funds process, please contact your AAU.

An estimate of ASL by outcome for the budget and prior year is included at the conclusion of the table. The total ASL figures represented across all outcomes should reconcile with both the ASL figures to be published in Table 1.1 and BP No. 4. **ASL figures** across all outcomes should be discussed with Finance and assistance sourced from the latest Finance guidance on ASL and associated reporting.

### 12.3.1 Minimum reporting requirements for Table 2.X.1

- Each outcome delivered by an entity requires a separate table (where X is '1' for Outcome 1, '2' for Outcome 2, etc).
- The total budgeted expenses across all outcomes **must** equal the aggregate of total Departmental and Administered expenses included in:
  - Table 3.1 Comprehensive income statement and
  - Table 3.7 Schedule of budgeted income and expenses administered on behalf of government.
- Total expenses in each table must reconcile to program and outcome expenses captured in CBMS.
- Amounts drawn down from an annual/special appropriation and credited to a special account then subsequently expensed from the special account, must only be reported once in the Tables of the entity. This ensures that expenses are not double counted. Entities may wish to include a program-level footnote describing such transfers.
- For portfolio departments, payments made to corporate entities should be disclosed as a separate line item under the relevant outcome and program.
- Costs of delivering administered programs, referred to as program support, are attributed at the program level. As program support typically includes a portion of corporate/overhead expenses (in addition to direct costs), a reliable and consistent allocation methodology should be used to produce accurate information.
- Where a portion of the 'Other Departmental' program expenses in CBMS are apportioned as 'program support', entities should ensure that amounts reported in the Outcome expense tables reconcile to the data in CBMS.
  - Departmental expenses attributed by program in the PB Statements expense tables **must not** be titled 'Other Departmental'. CBMS programs named 'Other Departmental' should be reported as either:
    - 'program support' or
    - where the entity only has one program with the Other Departmental funding covering all functions of the entity, these funds should be titled as the entity's name (e.g., the Productivity Commission reports a single program titled 'Productivity Commission').



- Where relevant, entities may footnote relevant tables explaining that departmental expenses are notionally allocated to programs based on attribution models maintained by entities.

### 12.3.2 Expenses not requiring appropriation

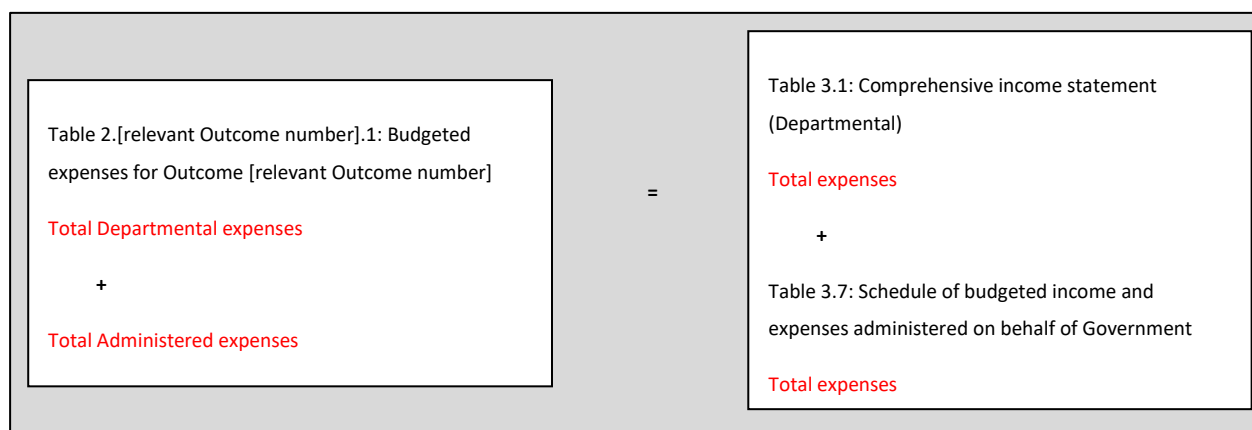
The **Expenses not requiring appropriation in Budget year** line is to be used by entities where:

- there is a Government policy not to fund those expenses within the year,
- the funding was provided in a prior year, but the expense will be incurred in the current year, or
- the expenses reflect the usage of services provided free of charge.

Examples include:

- depreciation expenses where the government has provided a separate capital budget, such as a DCB or Collection Development Acquisition Budget (CDAB).
- expenses related to audit services provided free of charge by the Australian National Audit Office (ANAO).
- non-cash expenses for which the entity has received operating loss approval.
- items which do not or will not involve a cash flow impact (such as bad debt expenses).

A summary of the relationship between Table 2.X.1 and the income statements is provided below:



### 12.3.3 Adjustments for interest and depreciation of Right-of-Use (RoU) assets

There are two main asset leasing components that should be included when calculating the Departmental appropriation expenses to be reported in Table 2.X.1, including:

1. **Interest on RoU lease liabilities** – due to these aggregated costs being reported in the comprehensive income statement, a matching cost needs to be captured within the ‘Departmental appropriation expenses’.
2. **Depreciation / amortisation of RoU asset** – where a Non-corporate Commonwealth entity (NCE) receive a DCB, the depreciation allocation must be apportioned between RoU assets and Non-RoU assets. Both Non-RoU depreciation and RoU Depreciation are reported as part of the *Expenses not requiring appropriation* line-item.

Corporate Commonwealth entities (CCEs) who are funded for depreciation for Non-RoU Assets should also report their RoU Depreciation as part of the *Expenses not requiring appropriation* line-item.

Where an entity has a lease the total appropriation expenses across all reported outcomes in Table 2.x.1 this will match the expenses reported in the comprehensive income statement.

AASB 16 Leases requires the principal lease repayments to be reported in the balance sheet, with the correlating annual payment reported through the cash-flow statement.

For Table 2.x.1 the interest on RoU lease liabilities forms part of the *departmental appropriation expense* whilst the depreciation on RoU assets forms part of the *expenses not requiring appropriation in the budget year* line-item.

**Note:** Comprehensive income statements may report deficits in the first half of the lease's life, with surpluses reported in the latter half.

### 12.3.4 Source of information

CBMS does not provide detailed data by appropriation source at the budgeted expenses by program level (required for the Table 2.x Budgeted expenses by outcome).

Entities will need to source this data from their own FMIS.

### 12.3.5 Program components – Table 2.X.2

#### Template

- 'Table 2.X.2' tab of the Excel Tables workbook ([Attachment B](#)). Optional worksheet.

Program component reporting, either of administered or departmental appropriations, is a subset of program-level reporting. While it is not mandatory for entities to report below the program level, entities may choose to report on their program sub-components. If this option is preferred, ensure the line item is clearly identified as components and not described as a program. Program components that an entity chooses to report on could be an item of special public interest or political sensitivity.

Should entities choose to report their program components, a program component expense table should be included for all programs with more than one component across all outcomes within the PB Statements. The full program expenses must still be shown in Table 2.X.1. The itemised sub-set of expenses is then provided for each relevant program component in Table 2.X.2, with the expenses being reconciled with the relevant program total in Table 2.X.1.

## 12.4 Performance measures for Outcome - Table 2.X.3

#### Template

- 'Table 2.X.3' tab of the Word templates ([Attachment C](#)).

Table 2.X.3 details the performance measures for each program associated with Outcome X.

The introductory statement to Table 2.X.3 explains the relationship between the PB Statement and the entity's corporate plan. Finance encourages entities to use the Table 2.X.3 template to ensure that the

requirements of the Direction are met, and that Parliament is provided with performance information in a consistent and comparable manner.

## Introductory Statement

A short paragraph broadly explaining what Table 2.X.3 outlines. **striation of Table 2.X.3**

### Table 2.X.3: Performance measure for Outcome X

Table 2.X.3 details the performance measures for each program associated with Outcome X. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

*Repeat the following table for each program in the Outcome. The “Outcome X” row is only required for the first program table for that outcome.*

Outcome X – Repeat relevant outcome statement for Outcome X		
Program X.X – Program name		
Brief description of Program X.X (i.e. 1–2 sentences outlining the program objective and how it contributes to delivering Outcome X)		
Key activities (a)	Key activities reported in the current corporate plan that relate to this program (the title of the key activities will suffice)	
Year	Performance measures (b)	Expected performance results
Current Year 2024–25	Performance measures for 2024–25 described in the 2024–25 Portfolio Budget Statements  [Note – insert each performance measure on a separate row]	Expected performance results against performance measures for 2024–25 as described in the 2024–25 Portfolio Budget Statements  [Note – for each performance measure, include the target (if any), expected performance result (if known) and an indicator of the expected result such as ‘Achieved’, ‘On track’ or ‘At risk’].
Year	Performance measures (c)	Planned performance results (d)
Budget Year 2025–26	Performance measures for assessing performance in 2025–26	Insert description of planned performance results in 2025–26
Forward Estimates 2026–29	Performance measures for assessing performance over the forward estimates  [Note – if the same measures as 2025–26, use ‘As per 2025–26’]	Insert description of planned performance results over the forward estimates
Material changes to Program X.X resulting from 2025–26 Budget Measures: If none, use ‘Nil’		

- Insert a footnote if key activities have been updated since the 2024–25 Corporate Plan (for example, a form of words similar to ‘Refers to updated key activities that will be reflected in the 2025–26 corporate plan’).
- Use a footnote to briefly outline any changes to performance information and the rationale for each change. Note, your entity will be able to outline more details in its 2025–26 corporate plan and 2024–25 annual performance statements.
- Where new programs are established in the 2025–26 Budget, all of the performance measures related to that new program need to be shown as outlined in the Finance Secretary Direction.
- Use a footnote to briefly explain why it may not be reasonably practicable to set a target for a performance measure.

### 12.4.1 Program title and brief description

The program titles inserted in Table 2.X.3 should mirror the program name in CBMS.

The brief, concise description that follows should clearly outline the:

- objective of the program (i.e., the difference it aims to make, the intended results etc.), and the
- contribution it makes to achieving Outcome X (or why Outcome X cannot be delivered successfully without the program).

The below example from the Department of the Treasury 2024–25 PB Statements clearly and concisely articulates the program’s objective and how it contributes to the outcome of the entity.

Outcome 1 – Supporting and implementing informed decisions on policies for the good of the Australian people, including for achieving strong, sustainable economic growth, through the provision of advice to Treasury Ministers and the efficient administration of Treasury’s functions

Program 1.3 – Support for Markets and Business

The objective of this program is to support economic competition by developing well-functioning markets that support small to medium businesses, investor and consumer confidence.

## 12.4.2 Key Activities

The Key Activities reported in the current corporate plan (likely the 2024-25 corporate plan) associated with each program should be detailed in Table 2.X.3. This provides a clear read between the PB Statement and the corporate plan. There is no need to provide full details of the key activities in the PB Statement, the title of the key activities will suffice.

Where entities report new or materially changed programs resulting from 2025-26 Budget measures, related key activities may need to be updated or created. If key activities are introduced or altered in the 2025-26 PB Statement, a footnote to the table should explain this and the 2025-26 corporate plan should reflect the new or altered key activities.

For further information on key activities refer to [RMG 132 Corporate plans for Commonwealth entities](#).

### Identifying material changes

Considerations as to whether a material change to program delivery has occurred should include:

- has the objective or intended impact of the program changed
- have the key activities through which the program is delivered substantially changed
- has the target group changed.

Changes in funding for a program alone do not constitute a material change for the delivery and related performance information.

Example:

If a program to dissuade young people from taking up smoking:

- receives increased funding for an anti-smoking advertising campaign that targets school-aged children, with no changes to the mode of delivery or the target group, a material program change would not be deemed to have occurred.
- However, a material program change would be deemed to have occurred if the advertising campaign is substituted with an anti-smoking unit within the school curriculum because the delivery mechanism has changed.

### 12.4.3 Performance measures

Performance measures for each program associated with each Outcome X require inclusion in Table 2.X.3.

The Finance Secretary Direction under subsection 36(3) of the PGPA Act requires there to be at **least one performance measure** for each existing program.

The performance measures, planned or expected performance results, associated targets (where it is reasonably practicable to set a target) and expected date of achievement (where relevant) included in Table 2.X.3 indicate how an entity will measure and assess progress towards achieving a program's objectives. Each performance measure should be reported on a separate row to enable a clear read of the measure and associated performance result.

Entities should include the following performance information for the specific reporting periods:

- **Current Year 2024–25** – Performance measures for 2024–25 described in the 2024–25 Portfolio Budget Statements and expected performance results against each performance measure for 2024–25 as described in the 2024–25 PB Statements. Associated targets and expected dates of achievement are reported where these are relevant.
- **Budget Year 2025–26** – Performance measures for assessing performance in 2025–26 and a description of planned performance results in 2025–26. Associated targets and expected dates of achievement are reported where these are relevant.
- **Forward Estimates 2026–29** – Performance measures for assessing performance over the forward estimates and a description of planned performance results over the forward estimates (i.e. 2026–27, 2027–28 and 2028–29). Associated targets and expected dates of achievement are reported where these are relevant.

Where the performance measures and/or associated planned performance results are the same for the Budget Year and Forward Estimates, entities may wish to use: 'As per 2025–26' in the Forward Estimates columns to avoid duplicating text.

### 12.4.4 Associated targets

The *PGPA Rule 2014* (subsection 16E(2) Item 5) requires performance measures to specify targets for each performance measure for which it is reasonably practicable to set a target. An explanatory note, either in the body of Table 2.X.3 or as a footnote, detailing the reason for any performance measures that do not specify a target should be included.

### 12.4.5 Expected date of achievement

Where a program is ongoing and it is not practicable to report an expected date of achievement, an explanatory note in the body of Table 2.X.3 or as footnote to the table should be included.

## 12.4.6 Performance measures for Commonwealth entities

The requirements for each performance measure for Commonwealth entities are set out in subsection 16EA of the *PGPA Rule 2014*, with supplementary guidance on developing performance measures provided in [RMG 131 Developing performance measures](#).

## 12.4.7 Achieving a ‘clear read’

A clear read across reporting documents allows performance information in different places, and at different levels of granularity, to be considered in a holistic and concurrent manner to provide a reader with an improved understanding of an entity’s expected, planned and actual performance.

The performance measures reported in Table 2.X.3 should be developed in the context of performance measures in corporate plans, annual performance statements and any other public reporting under legislation or required by government. The requirement to report key activities as expressed in the current corporate plan in the PB Statement performance measures table will assist in achieving a clear read.

## 12.4.8 New or materially changed programs

Where the 2025-26 Budget establishes a new program, or materially changes an existing program, two references need to be included in Table 2.X.3:

1. Performance measures section – report all performance measures and planned performance results, including targets where it is reasonably practicable to set a target. Where applicable, report the estimated date of achievement of the program objectives.
2. Material changes to Program X.X resulting from 2025–26 Budget Measures section - reference should be made to the budget measure that has materially changed the program. Alternatively, use ‘Nil’ to indicate no material changes.

## 13 Section 3 - Budgeted financial statements

### Template

- Entities must use the Excel templates in [Attachment B](#) to prepare their PB Statements document for publication.

### Source of Information

- [Appendix 1 CBMS reports links](#)

The budgeted financial statements section (Section 3) of the PB Statements provides financial information on the entity's operations over the budget and three forward years, and include estimated actual information for the current financial year.

Section 3 also provides a linkage between an entity's forecast resources and its forecast expenditure in achieving its outcomes and allows for comparisons to the financial statements published in an entity's annual report to form a view on the financial performance of the entity.

Entities should, to the extent possible, apply consistent accounting assumptions and processes to both their budgeted financial statements and the 2025-26 financial statements.

Entities should refer to the [FRR](#), as well as [RMG 125](#) and [PRIMA Forms](#) when preparing their budgeted financial statements.

For administered financial statements, entities must not report an administered appropriation receivable balance. This is consistent with [Division 4 of the FRR](#).

### 13.1 Tables constituting the budgeted financial statements

The following tables form part of the budgeted financial statements for both Departmental and Administered appropriations.

#### Departmental

- Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June
- Table 3.2: Budgeted departmental balance sheet (as at 30 June)
- Table 3.3: Departmental statement of changes in equity – summary of movement (Budget year 2024-25)
- Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)
- Table 3.5: Departmental capital budget statement (for the period ended 30 June)
- Table 3.6: Statement of departmental asset movements (Budget year 2025-26).

#### Administered (where applicable):

- Table 3.7: Schedule of budgeted income and expenses administered on behalf of government (for the period ended 30 June)
- Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of government (as at 30 June)
- Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

- Table 3.10: Schedule of administered capital budget statement (for the period ended 30 June)
- Table 3.11: Statement of administered asset movements (Budget year 2025-26).

Entities must maintain documentation to substantiate the basis of the estimates included in the PB Statements. Documentation could include costing agreements which are consistent with government decisions, CBMS reconciliations, CFO sign-offs and Budget allocation authority. It is also important that numbers reported in PB Statements reconcile with those in CBMS.

Entities are reminded of [AASB 1055 Budgetary Reporting](#) requirements, refer to above guidance [7.4 AASB 1055 - Link between budgeted and financial statements reporting](#).

## 13.2 Departmental financial statements

### 13.2.1 Comprehensive income statement (showing net cost of services)

#### Template

- Entities must use the Excel Table 3.1 tab template in [Attachment B](#) to prepare their PB Statements document for publication.

#### Source of Information

- [Appendix 1 Comprehensive income statement \(showing net cost of services\) reports links](#)

This statement depicts the entity's estimated income and expenses in relation to its departmental operations over the financial year.

When preparing the note 'Impact of Net Cash Appropriation Arrangements', refer to [RMG 125 Commonwealth entities financial statements guide](#) from which figures should be shown in the 'Depreciation/amortisation expenses previously funded through revenue appropriations' line.

### 13.2.2 Budgeted departmental balance sheet

#### Template

- Entities must use the Excel Table 3.2 tab template in [Attachment B](#) to prepare their PB Statements document for publication.

#### Source of Information

- [Appendix 1 Budgeted departmental balance sheet reports links](#)

This statement depicts the entity's estimated assets and liabilities in relation to its departmental operations at the end of the financial year.

### 13.2.3 Departmental statement of changes in equity

#### Template

- Entities must use the Excel Table 3.3 tab template in [Attachment B](#) to prepare their PB Statements document for publication.

#### Source of Information

- [Appendix 1 Departmental statement of changes in equity reports links](#)



This statement depicts the forecast movement in the entity's equity position over the financial year (i.e., the change in the government's ownership interests in the entity).

### 13.2.4 Budgeted departmental statement of cash flows

#### Template

- Entities must use the Excel Table 3.4 tab template in [Attachment B](#) to prepare their PB Statements document for publication.

#### Source of Information

- [Appendix 1 Budgeted departmental statement of cash flows reports links](#)

This statement depicts the entity's estimated cash flows over the financial year.

### 13.2.5 Departmental capital budget statement

#### Template

- Entities must use the Excel Table 3.5 tab template in [Attachment B](#) to prepare their PB Statements document for publication.

#### Source of Information

- [Appendix 1 Departmental capital budget statement reports links](#)

This statement outlines the entity's capital appropriations to be provided through Appropriation Bills (No. 1 and 2) and the purpose for which the funds will be provided (either to purchase assets, or for other purposes such as discharging liabilities), compared to their forecast capital expenditure.

Information to be included in the 'Reconciliation of cash used to acquire assets to Asset Movement Table' should be sourced from the cash flow statement (Table 3.4) and the entity's FMIS.

### 13.2.6 Departmental statement of asset movements

#### Template

- Entities must use the Excel Table 3.6 tab template in [Attachment B](#) to prepare their PB Statements document for publication.

#### Source of Information

- [Appendix 1 Departmental statement of asset movements reports links](#)

This statement outlines the movements in the entity's asset holdings, such as the acquisition of new or replacement assets, disposals, revaluations or depreciation.

This statement includes line items dealing with [AASB 16 Leases](#) (RoU Assets).

Information to be included in the 'Estimated expenditure on new or replacement assets' should be consistent with information included in an entity's Departmental Capital Management Plan and information contained in their FMIS.

## 13.2.7 Administered financial statements

### Template

- Entities must use the Excel Table templates in [Attachment B](#) to prepare their PB Statements document for publication.

### Source of Information

- [Appendix 1 Administered financial statements reports links](#)

These statements describe the resources managed by the entity on behalf of the Government and the public. Please see the Finance guidance on the *Classification of Administered and Departmental Items* or [RMG 125 Commonwealth entities financial statements guide](#) for information on what is considered an administered activity.

The 'Net Cash Appropriation Arrangements' note does not apply to Table 3.7 Schedule of budgeted income and expenses administered on behalf of government, regardless of it appearing on the CBMS report.

## 14 Related issues

### 14.1 Machinery of government changes

PGPA Act Section 75 appropriation transfers made due to MoG changes must be reported in PB Statements and/or PAES.

Affected entities should use explanatory footnotes to provide more detail and context wherever MoG changes apply.

Where entities are still awaiting the Finance delegate's sign off on the section 75 transfers at the time the PB Statements are being finalised, a note is to be included in their PB Statements advising that further details of MoG changes will be reported in the next budget statement (i.e. PAES).

Further information can be found in the [MoG Changes Guide](#), available on Finance's website. The MoG Changes Guide is published jointly by the Australian Public Service Commission and Finance and provides practical guidance to entities to support the implementation of MoG changes. Finance's [RMG 118 Accounting for machinery of government changes](#) and [RMG 119 Reporting requirements following machinery of government changes](#) provides additional guidance on accounting and reporting requirements for MoG changes.

### 14.2 Entity resource statement (Table 1.1)

Footnotes to the Entity resource statement for each affected entity detail the flow and impact of the transfer of functions and associated resourcing as a result of MoG decisions.

The third party payments section should also reflect functions transferred between portfolios, including a footnote detailing the changes and the amounts transferred.

### 14.3 Receiving entities

Entities that receive functions through MoG changes should report:

- the associated resourcing in the 2024-25 **Estimated Actual** column as this figure reflects all resources available to the entity.

- those resources available from the agreed date of effect of the MoG changes onwards.
- details of the MoG changes in a footnote to Table 1.1.

## 14.4 Transferring entities

Entities that transfer functions outwards through MoG changes should report:

- all resources available to the entity, **excluding** those functions it has transferred, in the 2024-25 **Estimated Actual** column
  - those resources available up to the agreed date of effect of the MoG changes
- details of the MoG changes in a footnote to Table 1.1.

## 14.5 Outcome information

Changes to outcome and program structures as a consequence of MoG changes should be reported in Section 2 of PB Statements, including information on functions transferred and to/from whom.

- Outcome statements presented must be those approved by the Minister for Finance and program names/structures must be those approved by Finance and as reported in CBMS.
  - An optional template to represent outcome and program changes is provided in [Attachment B](#) (Excel Tables workbook, 'Table 2 optional' tab). This template is optional, with entities able to choose an alternative table or pictorial format that better suits the scope of the changes.
  - Further information on reporting MoG changes in financial statements can be found in:
    - [RMG 125 Commonwealth entities financial statements guide](#)
    - [RMG 119 Reporting requirements following machinery of government changes](#)
    - [RMG 118 Accounting for machinery of government changes.](#)

## 14.6 Budgeted financial statements

The financial impact of MoG transfers of functions/activities/programs needs to be reflected in each entity's financial statements.

- receiving entities should report the financial impact from the agreed date of transfer onwards.
- transferring entities should report the financial impact up to the agreed date of transfer.

## 14.7 Other important information

### 14.7.1 Subsequent MoG changes following the PB Statements

MoG changes can be announced at any time, including after the preparation of the Appropriation Bills has commenced or the completion of the PB Statements but not yet tabled in Parliament through the Senate.

Where announced changes are unable to be reflected in the Appropriation Bills or the budget statements, an explanation in the next budget statements (i.e., PAES) and subsequently in the entity's annual report should be included.

## 14.7.2 Program and outcome changes

PB Statements cannot report outcome and program amendments until the Minister for Finance and/or Finance (depending on the change) has approved the changes.

The Outcome statements section provides further information on the policy and approval process for outcome and program changes.

## Appendix 1:

### 15 Index of Source Information

When running CBMS reports, the budget stage to be selected is “Validated”.

#### 15.1.1 Portfolio structure and outcomes

A summary of portfolio entities which are subject to the PGPA Act can be viewed via the [PGPA flipchart and list webpage](#).

Principal or Primary bodies are defined on the [AGOR types of bodies](#) webpage.

#### 15.1.2 Table 1.1 Entity Resource Statement - CBMS Reports

In addition to the reports listed under the subsections below, the following report can be used to quality assure all appropriation types:

- [All Reports](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.17 Agency Resourcing QA Report](#)

For those tables that are not yet available in CBMS (i.e., Section 1), quality assurance and cross-checking data can be undertaken using information sourced from the following reports in CBMS.

#### 15.1.3 Appropriation Bills 1 and 2 (for 2025-26)

- [All Reports](#) → [Statutory Reports](#) → [Appropriation Bills](#) → [Budget Bills](#) → [Appropriation Bill 1 - Portfolio Summary and Detail](#)
- [All Reports v Statutory Reports](#) → [Appropriation Bills](#) → [Budget Bills](#) → [Appropriation Bill 2 - Portfolio Summary and Detail](#).

#### 15.1.4 Appropriation Bills 3 and 4 (for 2024-25)

- [All Reports](#) → [Statutory Reports](#) → [Appropriation Bills](#) → [Additional Estimates Bills](#) → [Appropriation Bill 3 - Portfolio Summary and Detail](#)
- [All Reports](#) → [Statutory Reports](#) → [Appropriation Bills](#) → [Additional Estimates Bills](#) → [Appropriation Bill 4 - Portfolio Summary and Detail](#).

#### 15.1.5 Other reports

- [All Reports](#) → [Operational Reports](#) → [Cash Management](#) → [Cash Operational Reports](#) → [CM.OR.010 Appropriation Balances Report](#)
- [All Reports](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.11 Annual Estimates Appropriations QA Report](#)

- [All Reports](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.13 Annual Estimates Detail Listing AEIFRS Report \(PBF\)](#)
- [All Reports](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.06 Annual Estimates Capital Budget Statement Report](#)
- [All Reports](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.10 Appropriation Bill - Actual Available Appropriations \(AAA\) Report](#)

For the report's budget year parameter, select the **current year** (2024-25) to derive the 'AAA' figure.

The AAA amount is a live figure which means it will change from day to day. It totals all appropriations made available to the entity for 2024-25, plus any AFMs, and any adjustments from section 51 withholdings, administrative quarantines and section 75 transfers.

### 15.1.6 Prior year annual appropriation balances

- [All Reports](#) → [CBMS Reporting](#) → [Operational Reports](#) → [Cash Management](#) → [Cash Operational Reports](#) → [CM.OR.010 Appropriation Balances Report](#).

### 15.1.7 Section 74 Receipts Reports

- [All Reports](#) → [Statutory Reports](#) → [Budget Paper 4](#) → [B4.T1 Agency resourcing table](#)
- [All Reports](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.16 Annual Estimates Appropriation by Outcome/Program Report](#)

### 15.1.8 Departmental / administered capital budget

- [All Reports](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.06 Annual Estimates Capital Budget Statement Report](#)

### 15.1.9 Annual Appropriations – other services

- [All Reports](#) → [Statutory Reports](#) → [Appropriation Bills](#) → [Budget Bills](#) → [Appropriation Bill 2 – Portfolio Summary and Detail](#)
- [All Reports](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.10 Appropriation Bill – Actual Available Appropriations \(AAA\) Report](#)
- [All Reports](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.11 Annual Estimates Appropriations QA Report](#).

### 15.1.10 Payments to corporate entities

- [All Reports](#) → [Statutory Reports](#) → [Appropriation Bills](#) → [Budget Bills](#) → [Appropriation Bill x – Portfolio Summary and Detail](#)

### 15.1.11 Special Appropriations

- [All Reports](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.13 Annual Estimates Detail Listing AEIFRS Report \(PBF\)](#)
- [All Reports](#) → [Statutory Reports](#) → [Budget Paper 4](#) → [B4.T3 Special appropriations table](#)

### 15.1.12 Special accounts and Exclusion of Trust Moneys

- [All Reports](#) → [Statutory Reports](#) → [Budget Paper 4](#) → [B4.T4 Special accounts table](#)
- [All Reports](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.09 Annual Estimates Special Accounts Report](#)

## 15.2 Budgeted financial statements

### 15.2.1 CBMS Chart of account mappings

There is a mapping file in CBMS which describes how CBMS's PBS reports are derived by the system's chart of accounts and this is located under the following path:

- [Guidance and Resources](#) → [Reference Material](#) → [PBS & PAES Mappings PBS & PAES Section Financial Statements vx.xx.xlsx](#)

### 15.2.2 Transactional Annual Estimates Data

The following report contains transaction-level data and can be used to cross-check or verify data sourced from other reports:

- [All Reports](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.13 Annual Estimates Detail Listing AEIFRS Report \(PBF\)](#)

### 15.2.3 PBS T3.01 Comprehensive income statement (showing net cost of services)

Main report for derivation purposes:

- [All Reports](#) → [CBMS Reporting](#) → [Statutory Report](#) → [PBS](#) → [PBS.T3.01 Comprehensive Income Statement \(showing net cost of services\)](#)

For cross-checking purposes:

- [All Reports](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.01 Annual Estimates Financial Statements](#)

All Account Hierarchies can be expanded (by right clicking on one of the Account Hierarchy items).

### 15.2.4 PBS T3.02 Budgeted departmental balance sheet

Main report for derivation purposes:

- [All Reports](#) → [CBMS Reporting](#) → [Statutory Report](#) → [PBS](#) → [PBS.T3.02 Budgeted Departmental Balance Sheet](#)

For cross-checking purposes:

- [All Reports](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.01 Annual Estimates Financial Statements](#)

Select 'Departmental' as the control type and go to 'Summary View'.

## 15.2.5 PBS T3.03 Departmental statement of changes in equity

Main report for derivation purposes:

- [All Reports](#) → [CBMS Reporting](#) → [Statutory Report](#) → [PBS](#) → [PBS.T3.03 Departmental Statement of Changes in Equity](#)

For cross-checking purposes:

- [All Reports](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.02 Annual Estimates and Equity Report](#).

Select '2024-25' as the financial year and 'Departmental' as the control type.

## 15.2.6 PBS T3.04 Budgeted departmental statement of cash flows

Main report for derivation purposes:

- [All Reports](#) → [CBMS Reporting](#) → [Statutory Report](#) → [PBS](#) → [PBS.T3.04 Budgeted Departmental Statement of Cash Flows](#)

For cross-checking purposes:

- [All Reports](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.01 Annual Estimates Financial Statements](#)

Select 'Departmental' as the control type and look up 'Summary View'.

## 15.2.7 PBS T3.05 Departmental capital budget statement

- [All Reports](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.06 Capital Budget Statement Report](#)

Select 'Departmental' as the control type.

## 15.2.8 PBS T3.06 Departmental statement of asset movements

Main report for derivation purposes:

- [All Reports](#) → [CBMS Reporting](#) → [Statutory Report](#) → [PBS](#) → [PBS.T3.06 Statement of Departmental Asset Movements](#)

For cross-checking purposes:

- [All Reports](#) → [Operational Reports](#) → [Estimates](#) → [Annual Estimates](#) → [AE.OR.02 Annual Estimates and Equity Report](#)

Select '2024-25' as the financial year and 'Departmental' as the control type.



## 15.2.9 Administered financial statements

Information for these tables should be sourced by running the similar CBMS reports as Tables 3.1 to 3.6 which are utilised for the preparation of the Departmental financial statement tables above. User should run the 'Administered' equivalent CBMS reports for Tables 3.7 to 3.11.

## Appendix 2:

### 16 Working with the templates

#### 16.1 Saving the files

**Do not** open and save the files onto your computer.

To save the file attachments, use your email program as per below instructions:

1. open Outlook from Microsoft 365
2. select the email containing the attachments
3. click File and select Save Attachments.

#### 16.2 Excel table specifications

The Excel Tables have been formatted to B5 size. If the following requirements are revised, separate advice will be provided to PB Statement Portfolio Coordinators. Should you need to reformat any of the tables, please use the specifications below.

Font name	Arial	
Font size	8 pts (colour = Black not automatic)	
Height/width dimensions Portrait tables	Width 13.6 cm (13 cm in a shaded cell) Height 21 cm	
Landscape	Width 21 cm Height 13.6 cm	
Row height Text and numbers in the body of table (8pt font size)	Set row height to 11.25 pts	
If you need to squeeze a table onto one page, the font size <b>can be reduced to no smaller than 7.5 pts.</b>	Set row height to 10.5 pts	
Table cell alignment	Horizontal	Vertical
Text	Left align	Centre
Numbers (use ROUND function)	Right align	Centre
Braced column headings	Centre	Centre
Borders	Colour = Black, hairline weight (first option in list, not the default)	
Column width	Be consistent, particularly if there are similar tables on the one page	
Blank columns and rows Columns	Set column width to .5 Remove the bottom border for blank columns (see example table 1). To separate columns where braced headings have been used	
Rows	Set row height to 3 pts	

Please use minimal capitalisation. **Wrap text** if text goes over a column width.

## 16.3 Formatting an existing table to budget standards

In Excel, to create a table which fits within the margins set for the PB Statements in the Word document, follow the below instructions:

### 16.4 For Portrait tables

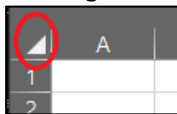
1. from the 'Page Layout' ribbon, select Page Layout → Margins → Custom Margins
2. click on the 'Orientation' command, select 'Portrait orientation'
3. set the Scaling to 100% normal size
4. click on the 'Margins tab' and set margins to:
  - left and right = 3.7cm
  - top and bottom = 4.3cm.

### For Landscape tables

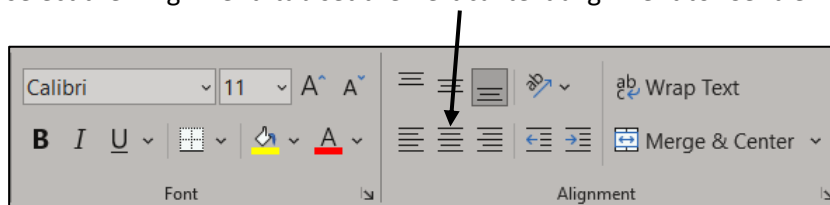
1. from the 'Page Layout' tab, select Page Layout → Margins → Custom Margins
2. click on the 'Orientation' command, select 'Landscape orientation'
3. set the Scaling to 100% normal size
4. click on the 'Margins' tab:
  - left and right = 4.3cm
  - top and bottom = 3.7cm.

### Setting font and text alignment

1. click the select all button in the upper left corner of the worksheet (where the row and column headings meet)

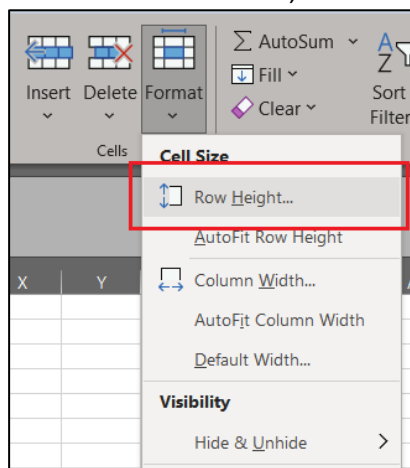


2. from the 'Home' ribbon, on the 'Font' tab set font to 8 pts Arial
3. select the 'Alignment' tab set the Vertical text alignment to 'Centre'.



## Row height

1. select the rows to be adjusted
2. from the 'Home' ribbon, in the 'Cells' tab select the 'Format' command and then 'Row height'

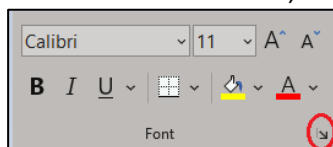


3. enter 11.25 and then click OK.

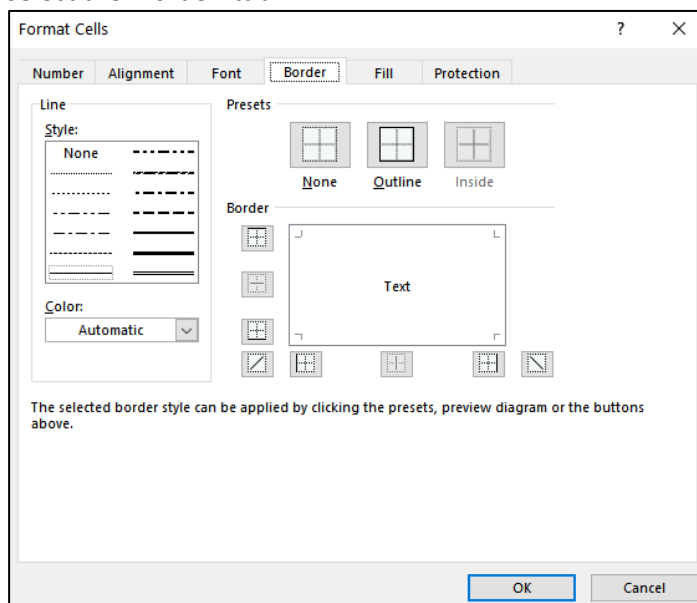
If a table is difficult to fit onto a Word page the row height can be reduced. In Word check the printed page to ensure that numbers and text are not cut off.

## Table borders

1. select the row of the table that will contain the ruled line as a border
2. from the 'Home' ribbon, select the 'Font' sub-tab



3. select the 'Border' tab



5. select the first weight (first in list) and Colour = Black

Though the line appears to be broken it will appear as solid when linked in Word.

6. click OK.

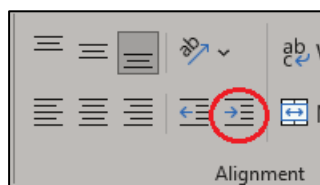
Only apply borders to the row with the description and values, not the row above or below.

## Shading

1. select the cells to be shaded
2. select the 'Fill' sub-tab from the 'Font' tab
3. select 'More colours'
4. select the 'Custom' tab
5. set as: Red – 235, Green – 235 and Blue – 235.

## Indenting text

Use the 'Right Indent' button on the "Alignment" group to indent text in columns. Do not create a second column to indent text or use spaces to indent text.



## 16.5 Inserting linked Excel tables into the Word template

The standard practice when preparing Budget documentation is to link tables and charts from Excel into Word. This is the preferred practice as it allows for the following:

- when Excel Tables are updated, the Word template can be easily updated to reflect these changes by pressing the F9 key in Word
- using linked objects in Word documents minimise the file size, unlinked objects increase the document size
- Improvements to security by disallowing access to the source Excel file when unauthorised users double click on a linked object in Word.

## 16.6 To insert a linked Excel table into the Word template:

1. in Excel, format the table to budget standards (see above)
2. in Excel, select and copy the table
3. in Word, enter the appropriate heading and apply the Table Heading format to the text
4. in Word, select 'Paste Special', choose 'Paste Link – HTML Format' and click 'OK'

5. in Word, type in the footnotes and other text
6. in Word lock the links by right clicking the linked table and choosing Linked Worksheet Object → Links and then checking the 'Locked' tick box, then click 'OK'.

## 16.7 To update linked tables

1. in Excel, open the source workbook to update the table
2. to update the table, in Word, right click the table and select Linked Worksheet Object → Links. Uncheck the 'Locked' tick box, then select update now, then re-check the 'Locked' tick box, then click 'OK'
3. if you have not locked the tables, press F9 to update the table in the Word document.

## 16.8 Preparing the Word template for printing

To prepare the Word template for printing, the links to the Excel template should be broken and to do this you must:

1. in Word, click the Office button, then 'Prepare' and then 'Edit Links to Files'
2. for each link listed, click 'Break Link'
3. save the file and if required by your publisher, convert to Adobe PDF format for printing.

## 16.9 Preparing the Word template for online publication

In order to prepare the Word template for online publication and to ensure they are web accessible entities will need to re-paste their Excel tables into the Word document in HTML format:

1. in Excel, select and copy the table
2. in Word, select 'Paste Special', choose 'Paste – HTML Format' and click 'OK'
3. save the file as it is now ready for conversion into Adobe PDF or HTML format by your Web Publishing area.

## 16.10 Accessibility requirements

### 16.10.1 Online accessibility

Entities must ensure web content published on government websites meets the mandatory accessibility standard 'Web Content Accessibility Guidelines Version 2.0'. Details of the standard and associated policy advice can be found online at [www.stylemanual.gov.au/user-needs/accessibility-and-inclusion](http://www.stylemanual.gov.au/user-needs/accessibility-and-inclusion).

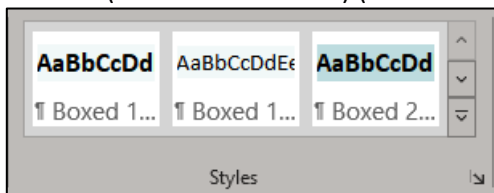
Where possible, the tables for the PB Statements have been reformatted to improve accessibility for users with a disability.

### 16.10.2 Improving documents accessibility

Entities are responsible for making their documents accessible and it is recommended entities contact their publishing and web-publishing teams early to ensure requirements are met.

## 1. Content structure — use styles:

- using styles such as heading types, bullet point lists and numbered lists makes it easier for users with disabilities to navigate through a document
- use the styles that are available on the Office ribbon under the Home tab or through the Styles window (Alt + Ctrl + Shift + S) (i.e. Heading 1, Heading 2, Heading 3, Heading 4, Normal etc)



- use heading styles to apply a logical structure to your document. Headings will allow screen reader users to navigate through the page easily and will make the page more usable for everyone. Use the Outline view to see the hierarchy of styles
- do not skip any heading level — this may affect the logical reading order of the document when used by a screen reader
- make a page break to move text to the next page to ensure there is no blank space for screen reader audio.

## 2. Alternative text:

- charts and images all need to have alternative text, this text will be read by a screen reader in a Word file and will remain intact when exported to HTML or PDF
- entities must provide an alternative text (ALT text) description for all non-text objects and should communicate the essential content of the image as efficiently as possible
- to enter in ALT text right click on the image, select Format Picture/Shape and then select the ALT text tab to enter in the title and description.

## 3. Use the accessibility checker:

- Word offers an 'Accessibility Checker' to review your document against a set of possible issues that users with disabilities may experience in your file:
  - select File → Info
  - select 'Check for Issues' → 'Check Accessibility'.

## 4. Convert Word documents to tagged PDF files:

- Microsoft Office allows you to create tagged PDF files. If you want to verify the accessibility of the PDF or edit the tags that are created, you will still need Acrobat Professional (your web team can help).
  - select File → Save As
  - under 'Save as' type: select PDF, before you save the file, select 'Options' and ensure that the 'Document structure tags for accessibility' option is selected.

## 5. Making Excel Tables accessible:

- the complex nature of the Budget tables, makes it difficult to ensure accessibility using Microsoft Office features. Two options allow improved accessibility – 1) entities can either make the data behind the tables available on their website, or 2) they can convert the Excel Tables to Word.
  - Portfolios may also include a link on their website to [www.data.gov.au](http://www.data.gov.au), where most PB Statement financial tables will be available in Excel format following tabling.

## Appendix 3:

### 17 Contacts

#### 17.1 Department of Finance

In the first instance, entities should contact their AAU for enquiries.

For queries regarding **ASL reporting** entities should contact their AAU with all enquiries.

For guidance on the preparation of the PB Statements (including publication on [data.gov.au](https://data.gov.au) but excluding performance reporting), entities can contact the **Accounting Framework and Capability Support Team** by:

- by email (emails rated up to Protected) [budget\\_framework@finance.gov.au](mailto:budget_framework@finance.gov.au)
- by telephone (02) 6215 3111

For guidance on reporting **Performance Information** in line with the Commonwealth performance framework, including in Section 2 of the PB Statements (Table 2.X.3: Performance measures for Outcome X), corporate plans and annual performance statements, entities should contact the PGPA and Digital Reporting Branch:

- by email (emails rated up to Protected) [PGPA@finance.gov.au](mailto:PGPA@finance.gov.au)
- For guidance on the production of the **Appropriation Bills**, the CFO sign-off process and outcome changes, entities should contact the Annual Appropriations Team:
- by email (rated up to Protected) [annual.appropriations@finance.gov.au](mailto:annual.appropriations@finance.gov.au)

#### 17.2 CanPrint

CanPrint is the preferred printer for BPs and PB Statements. If printing is carried out 'in-house' or with another printer, entities must liaise with Finance to ensure that cover stock, colour and text is consistent with all other portfolios.

It is the responsibility of each portfolio department to arrange the printing and secure freighting of their PB Statements.

Contact details for CanPrint Communications Pty Ltd are:

- address CanPrint Communications Pty Ltd  
16 Nyrang Street  
Fyshwick, ACT 2609



## 17.3 Treasury

Treasury sets formatting standards for PB Statement templates and, after tabling, uploads PB Statements links to [www.budget.gov.au](http://www.budget.gov.au). Treasury also coordinates the Budget lockup at the Australian Parliament House and undertakes budget coordination activities at the entity level.

Key Treasury contacts:

- general budget communications queries [budgetcommunications@treasury.gov.au](mailto:budgetcommunications@treasury.gov.au)
- design and formatting [creativeservices@treasury.gov.au](mailto:creativeservices@treasury.gov.au)
- budget website [budget-website@treasury.gov.au](mailto:budget-website@treasury.gov.au)
- The Treasury Budget Communications Team (02) 6263 3788

## 17.4 Senate Table Office

The **Senate Table Office** receives deliveries from entities of PB Statements for the Senate, House of Representatives, Budget lockup and the Parliamentary Library. Their contact details are:

- documents officer
- by email [table.docs@aph.gov.au](mailto:table.docs@aph.gov.au)
- by telephone (02) 6277 3010
- address: Room SG 25  
Department of the Senate  
Parliament House  
Canberra, ACT 2600

The **Senate Table Office** and **House of Representatives Table Office** are the contact for inquiries and support related to OTD portal access and digital tabling requirements. The contact details are:

- Senate Table Office:
  - By email [table.inquiries.sen@aph.gov.au](mailto:table.inquiries.sen@aph.gov.au)
  - By phone: (02) 6277 3010
- House of Representatives Table Office:
  - By email: [table.office.reps@aph.gov.au](mailto:table.office.reps@aph.gov.au)
  - By phone: (02) 6277 4807

## 18 Glossary of terms

### 18.1 Activities

The actions/functions performed by entities to deliver government policies.

### 18.2 Actual available appropriation

The total appropriations available to the entity for 2024-25 as at the 2025-26 Budget, including all appropriations made available to the entity in the year (+/- section 75 transfers or section 51 withholdings and other administrative quarantines made by Finance under of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), AFM). It is to mirror the comparator figure included in the Appropriation Bills, providing a comparison with the appropriation proposed for the budget year.

### 18.3 Administered item

Items ordinarily managed by, in contrast to being controlled by, an entity on behalf of the Government which are normally related to activities governed by eligibility rules and conditions established by the legislation (for example, grants, subsidies and benefit payments).

This funding is not at the discretion of the entity and any unspent appropriation at the end of the financial year is returned to the Consolidated Revenue Fund (CRF). An administered item is a component of an administered program. It may be a measure but will not constitute a program in its own right.

### 18.4 Administrative Arrangements Order

Administrative Arrangements Orders (AAOs) specify firstly, the subject matters, and secondly, the legislation dealt with by government departments and Ministers.

### 18.5 Agency Advice Unit

Advisers within the Budget Group, Finance that analyse expenditure trends of entities, agree costings of New Policy Proposals, validate entities' program estimates and provide financial and budget advice.

### 18.6 Appropriation

An amount of public money the Parliament authorises for drawing from the CRF. The Parliament makes laws for appropriating money under the annual Appropriation Acts and under Acts other than annual Appropriation Acts which contain Special Appropriation provisions, with spending restricted to the purposes specified in the Acts.

### 18.7 Cash Management module

A module of the CBMS from which non-corporate Commonwealth entities draw down funds from the CRF (via the Official Public Account managed by Finance on behalf of the Commonwealth).

## 18.8 Australian Government Organisation Register

The AGOR provides information on the function, composition, origins and other details of Australian Government bodies based on the identified characteristics used to describe the 12 main types of bodies.

The AGOR dataset forms part of the Organisation and Appointments Register which supports the front-facing website known as [directory.gov.au](https://www.directory.gov.au).

The portfolio departments are responsible for collecting information about the entities and bodies listed. Further information on the [AGOR dataset](#) can also be found on Finance's own [AGOR webpage](#) as well.

## 18.9 Budget Paper 1 (BP No. 1)

Budget Strategy and Outlook - provides information on the economic and fiscal outlook for the Australian Government, including information on the government's fiscal strategy.

## 18.10 Budget Paper 2 (BP No. 2)

Budget Measures - provides a description of each budget measure (receipts and payments) by portfolio.

## 18.11 Budget Paper 3 (BP No. 3)

Australia's Federal Relations - provides information and analysis on Federal funding provided to the States, Territories and local government.

## 18.12 Budget Paper 4 (BP No. 4)

Agency Resourcing - contains information on resourcing for Australian Government entities (including special appropriations, special accounts and a summary of agency resourcing).

## 18.13 Central Budget Management System (CBMS)

The Australian Government's central budget and financial management information system administered by Finance. It contains the Commonwealth's program list and produces the annual Appropriation Bills.

## 18.14 Clear read principle

The Commonwealth Resource Management Framework is designed to support an accountable and transparent public sector. To assist readers to form a judgement, entity reporting should provide a clear linkage (a 'clear read') between the allocation and use of public resources, and the results being achieved. Entities should present information clearly and consistently (ensuring reconciliation) between/across reporting documents.

## 18.15 Consolidated Revenue Fund

The principal operating fund from which money is drawn to pay for activities of the government. Section 81 of the Australian Constitution provides all revenue raised or monies received by the executive government forms one consolidated revenue fund (CRF), from which appropriations are made for the purposes of the Australian Government.

## 18.16 Contractor

A person engaged by an entity, usually on a temporary basis, treated as an employee of the entity for the purposes of program performance reporting.

## 18.17 Departmental item

Resources (assets, liabilities, revenues and expenses) directly controlled by the entity's Accountable Authority that are components of a departmental program. Examples include entity running costs, accrued employee entitlements, net appropriations and outsourced activities funded and controlled by the entity.

## 18.18 Entities

Commonwealth entities and companies, as defined under the *Public Governance, Performance and Accountability Act 2013* (PGPA Act), within the GGS, the High Court of Australia and the Future Fund Board of Guardians.

## 18.19 Estimated actual expenses

Details of the current year's estimated final figures included in the Budget documentation. As the Budget is generally released in May each year, prior to the end of the financial year on 30 June, the current year figures included for comparison with Budget amounts can only be estimates.

## 18.20 Expenses not requiring appropriation in the Budget year

Expenses which do not involve a cash flow impact in the Budget year are generally excluded from the calculation of an appropriation. An example of such an event is goods or services received free of charge that are then expensed (i.e., the ANAO audit services — the ANAO does not charge most entities for audit services however the expense must be recognised). Similarly, bad debts are recognised as an expense but are not recognised for the purpose of calculating appropriation amounts sought from Parliament.

## 18.21 Financial management information system

A system that holds the financial information of an entity.

## 18.22 Forward estimates period

The three financial years following the budget year. For example, where 2025-26 is the Budget year, 2026-27 is forward year 1, 2027-28 is forward year 2 and 2028-29 is forward year 3.

## 18.23 General Government Sector (GGS)

A Government Finance Statistics' classification of all entities that are controlled and largely funded by the Australian Government. The GGS provides public services that are mainly non-market in nature and for the collective consumption of the community or involve the transfer or redistribution of income. These services are largely financed through taxes and other compulsory levies, user charging and external funding. This sector comprises all government departments, offices and some other bodies.

## 18.24 Government finance statistics

A reporting framework that is a specialised statistical system designed to support economic analysis of the public sector. It allows for comprehensive assessments of the economic impact of government and is consistent with international statistical standards of the International Monetary Fund and the Australian Bureau of Statistics' System of National Accounts. The Budget Papers are prepared in accordance with this reporting framework, as required by the [\*Charter of Budget Honesty Act 1998\*](#).

## 18.25 Intended result

A key part of an outcome statement that describes the goal or objective of an entity. The intended result is typically distilled from the government's economic, social, health or environmental policy goals.

## 18.26 Machinery of government changes

A change that occurs when the Government decides to change the way Commonwealth responsibilities are managed, which ordinarily involves the movement of functions, resources and people from one entity to another.

## 18.27 Measure

A new policy or savings decision of the government with financial impacts on the government's underlying cash balance, fiscal balance, operating balance, headline cash balance, net debt or net worth. Such proposals are normally made in the context of the annual Budget, and are typically published in BP No. 2, in the Mid-Year Economic and Fiscal Outlook and the Pre-election Economic and Fiscal Outlook.

## 18.28 Mid-year Economic and Fiscal Outlook

The MYEFO provides an update of the government's budget estimates by examining expenses and revenues in the year to date, as well as provisions for new decisions that have been taken since the Budget. The report provides updated information to allow the assessment of the government's fiscal performance against the fiscal strategy set out in its current fiscal strategy statement.

## 18.29 Official Public Account

The Australian Government's central bank account held within the Reserve Bank of Australia and managed by Finance that reflects the operations of the Consolidated Revenue Fund.

## 18.30 Operating expenditure (of heritage and cultural assets)

Expenditure items, excluding Depreciation, that Collection Institutions might include in the 'Operating expenditure for heritage and cultural assets' section of Table 3.6 and Table 3.11 include:

- supply of goods and services, for example, outsourced repairs to artwork or insurance costs
- direct labour on-costs, for example, the salaries and associated costs of staff researching and
- restoring items, lease of storage facilities
- associated utility costs (electricity, water, gas)

- cataloguing costs
- containers and packaging and transportation
- cleaning of collections and storage facilities
- substitution costs (preparation of copies/surrogates of artwork for public display).

The costs above do not include full absorption costing such as an allocation for corporate administration costs or costs that are eligible to be capitalised.

## 18.31 Outcome

An outcome is the intended result, consequence or impact of government actions on the Australian community.

## 18.32 Outcome statement

An outcome statement articulates the intended results, activities and target group of an Australian Government entity. An outcome statement serves three main purposes within the financial framework:

- to explain and control the purposes for which annual appropriations are approved by the Parliament for use by entities
- to provide a basis for annual budgeting, including (financial) reporting against the use of appropriated funds
- to measure and assess entity and program non-financial performance in contributing to government policy objectives.

## 18.33 PB Statements

Portfolio Budget Statements, also commonly referred to as the PB Statements.

## 18.34 PGPA Act flipchart and list

The PGPA Act Flipchart, located on Finance's website, is a reference of all the non-corporate and corporate Commonwealth entities and companies (government bodies) that are subject to the PGPA Act.

Commonwealth entities and companies on the Flipchart are organised by their portfolio.

## 18.35 Portfolio Additional Estimates Statements

The Portfolio Additional Estimates Statements (PAES) informs Parliament on updated entity expenditure estimates for the current budget year and reflect changes since the Budget. The PAES, a supplement to the PB Statements, explains subsequent changes to Budget estimates as they appear in the Additional Estimates Appropriation Bills (No. 3 and 4).

## 18.36 Portfolio Budget Statements

Budget related paper detailing budget initiatives and explanations of appropriations specified by outcome and program by each entity within a portfolio.

## 18.37 Pre-Election Fiscal Outlook

The PEFO provides an update, to the fullest extent possible, on all government decisions and all other circumstances that may have a material effect on the economic, fiscal outlook prior to issuance of the writs for the election.

## 18.38 Primary Reporting and Information Management Aid

The Primary Reporting and Information Management Aid (PRIMA) Forms provide model financial statements which include the most common financial and related disclosures and presentation affecting entities. There are two separate sets of PRIMA Forms which illustrate the tiered reporting requirements of the [Financial Reporting Rule](#) (Tier 1, full disclosure; or Tier 2, Reduced Disclosure Requirements).

The key principle of PRIMA Forms is to include disclosures that are required by most Australian Accounting Standards or the Financial Reporting Rule.

## 18.39 Program

Activity that delivers benefits, services or transfer payments to individuals, industry and/or the community, with the aim of achieving the intended result specified in an outcome statement.

## 18.40 Program support

The entity's running costs allocated to a program funded through an entity's departmental appropriations.

## 18.41 Public Governance, Performance and Accountability Act 2013

The PGPA Act establishes a coherent system of governance and accountability for public resources, with an emphasis on planning, performance and reporting that applies to all Commonwealth entities and Commonwealth companies.

The most current version of the PGPA Act is available from [www.legislation.gov.au](http://www.legislation.gov.au).

## 18.42 Purposes

The purposes of a Commonwealth entity include the objectives, functions or role of the entity. For further information see [RMG 132 Corporate plans for Commonwealth entities](#).

## 18.43 Right-of-Use Asset

[AASB 16 Leases](#) (the Standard) removes the distinction between operating and finance leases for lessees and requires the recognition of a Right-of-Use (RoU) asset and lease liability on the balance sheet for most leasing arrangements. From 1 July 2019, all Commonwealth entities and companies are required to report on their RoU assets and associated lease liabilities in their financial statements. Please see [RMG-110 Accounting for leases](#) for more information.

## 18.44 Senate estimates hearings

Senate Standing Committees hold hearings to scrutinise the Appropriation Bills and any explanatory documentation tabled to accompany them, as well as examine estimates of government expenditure. Public servants may be called to attend hearings as witnesses.

## 18.45 National Specific purpose payments

Are a funding mechanism through which the Australian Government supports state efforts in delivering services in key sectors (e.g. health, schools, skills and training disability services and affordable housing).

The Commonwealth makes the payment to the States, for specific purposes in order, to pursue important national policy objectives in areas that are administered by the States.

## 18.46 Sub-function

Government Finance Statistics classification of government expenses.

## 18.47 Target group

A specific group being targeted for assistance by government policy.

## 18.48 Third party payments

Payments made on behalf of another entity, or by other entities on behalf of the entity. For example, payments made in relation to Special Appropriations.

## 18.49 Transfer

Cash paid to recipients of the applicable program, including welfare payments and tax rebates.