# Appendix A: Calculations

This table is an example of calculating which organisations should be reported in an annual report to satisfy the requirements in sections 17AGA(2) and 17AGA(3) (i.e. organisations that received shares of the consultancy and non-consultancy reporting expenditure).

**This table is not required for reporting; it is for illustrative purposes only.**

|  |  |  |
| --- | --- | --- |
|  | **Reportable consultancy contract expenditure** | **Reportable non-consultancy contract expenditure** |
|  | $ | $ |
| Finest Finance (Evaluations) Ltd | $2,500,000 |  |
| Finest Finance Ltd | $1,800,000 | $3,000,000 |
| Consultants R Us Pty Ltd | $500,000 |  |
| Best Expert Advice Pty Ltd | $200,000 |  |
| Assistants-On-Call Pty Ltd |  | $1,500,000 |
| Genius Communications Ltd |  | $4,000,000 |
| Skilful Training Pty Ltd |  | $2,000,000 |
| Advisors & Sons Pty Ltd | $8,000,000 |  |
| IT Specialists Ltd | $80,000 |  |
| Excellent Equipment Ltd |  | $2,300,000 |
| Genius Media Ltd |  | $900,000 |
| Property Holdings Pty Ltd |  | $500,000 |
| Total expenditure | $13,080,000 | $14,200,000 |

|  |  |  |
| --- | --- | --- |
| **5% of total expenditure** | **$654,000** | **$710,000** |

Reportable consultancy contracts

In this example, Department A has 6 new and ongoing consultancy contacts in the 2020-21 reporting period. To meet its reporting requirements under section 17AGA(2), Department A would need to report the organisations that received the 5 largest shares AND all those organisations that received at least 5% of the total expenditure on consultancy contracts. The completed reporting table is on page 5.

Consultants R Us Pty Ltd and Best Expert Advice Pty Ltd are reported because they are one of the organisations that received the 5 largest shares, even if they did not receive at least 5% of the total expenditure on reportable consultancy contracts. IT Specialists Ltd is not reported because it does not meet either criteria.

## Reportable non-consultancy contracts

In this example, Department A had 8 new and ongoing non-consultancy contracts in the 2020-21 reporting period. To meet its reporting requirements under section 17AGA(3), Department A would need to report the organisations that received the 5 largest shares AND all those organisations that received at least 5% of the total expenditure on non-consultancy contracts. The completed reporting table is on page 6.

Property Holdings Pty Ltd is not reported in the annual report because it is not one of the organisations that received the 5 largest shares and it did not receive at least 5% of the total expenditure on non-consultancy contracts.