



**Australian Government**

**Department of Finance and Deregulation**



# Forms of Financial Statements and PRIMA *user instructions*

FOR REPORTING PERIODS ENDING ON OR AFTER 1 JULY 2009

ACCOUNTING POLICY BRANCH  
FINANCIAL REPORTING AND CASH MANAGEMENT DIVISION  
FINANCIAL MANAGEMENT GROUP



# Contents

<i>Overview</i>	3
<i>General Instructions</i>	4
<i>Forms of Financial Statements</i>	7
<i>PRIMA Illustrative</i>	14
<i>PRIMA Template</i>	15
<i>Troubleshooting</i>	16



## Overview

Primary Reporting and Information Management Aid (PRIMA) is a series of Microsoft Excel (Excel) documents that outline reporting requirements and provide guidance and templates to assist Commonwealth Entities in preparing their annual financial statements. Specifically, there are three versions of PRIMA:

1. Forms of Financial Statements (PRIMA Forms),
2. PRIMA Illustrative Financial Statements (PRIMA Illustrative) and
3. PRIMA Template.

Adherence to the PRIMA Forms is mandatory.

PRIMA Illustrative and PRIMA Template are designed to assist Commonwealth Entities in the preparation of their financial statements and are **not** mandatory.

This user guide is designed to highlight the key features of the different versions of PRIMA in conjunction with general instructions and trouble shooting.

The PRIMA Forms and PRIMA Illustrative have been developed using Excel in a more interactive format enabling greater usability and navigation throughout the document and are designed to be used in a 'point-and-click' manner. They include links to Australian Accounting Standards (AAS) issued by the Australian Accounting Standards Board (AASB).

User instructions on the use of PRIMA is contained later in this document. Note that PRIMA documents are prepared with Microsoft Office 2007, if problems arise with opening or macros please contact the Accounting Policy Branch at Department of Finance and Deregulation at [AccountingPolicy@finance.gov.au](mailto:AccountingPolicy@finance.gov.au).



## General Instructions

General instructions for using the PRIMA Forms and PRIMA Illustrative are outlined below.

### Initialisation

As PRIMA Forms and PRIMA Illustrative use macros, the level of Macro Security in Excel needs to be amended.

To amend the level of Macro Security in Excel, select 2003 Menus > Tools > Macro Security as shown below:

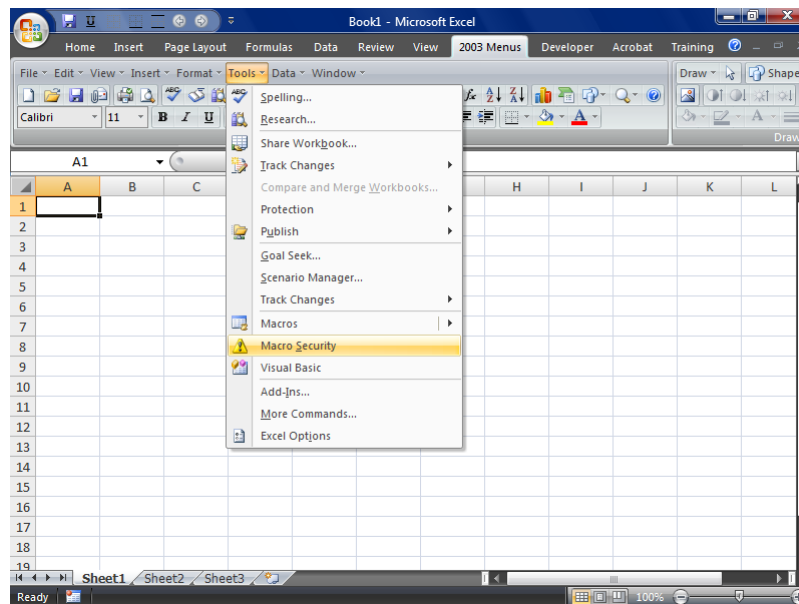


Figure 1

If 2003 menus are not available, click the Microsoft Office Button , and then select Excel Options > Trust Center > Trust Center Settings > Macro Settings.



This will provide the following dialogue box:

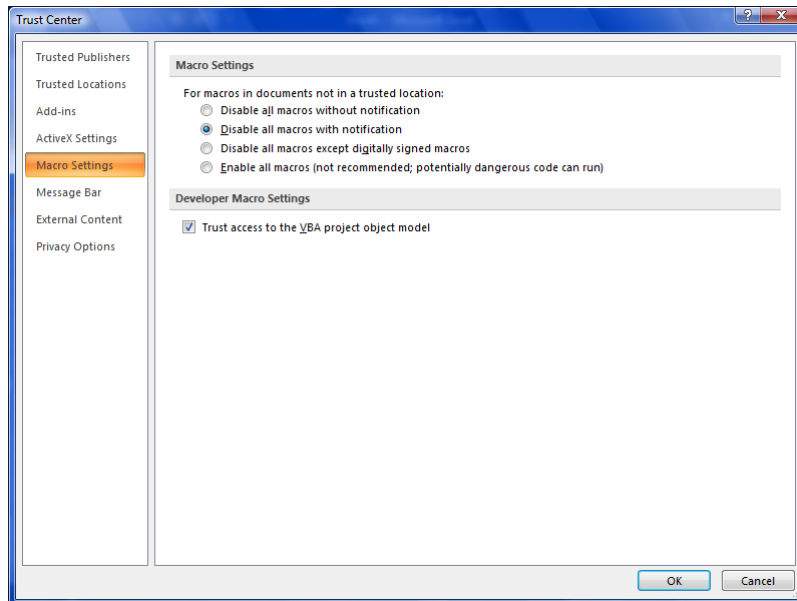


Figure 2

Select the 'Disable all macros with notification' security level and press OK.

*Note: The initialisation process needs only to be done once, however by setting the Macro Settings level to 'Disable all macros with notification', you will be notified each time you open a workbook which contains macros.*



*Begin Using the PRIMA Forms and PRIMA Illustrative*

On opening the PRIMA Forms or PRIMA Illustrative, the following dialog box will be displayed provided the initialisation step above has been undertaken:

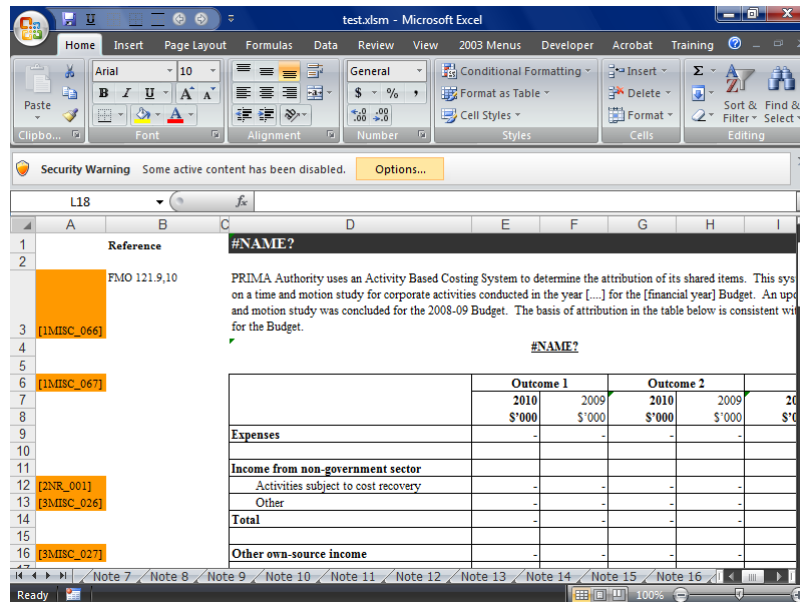


Figure 3

Click on 'Options...' and then:

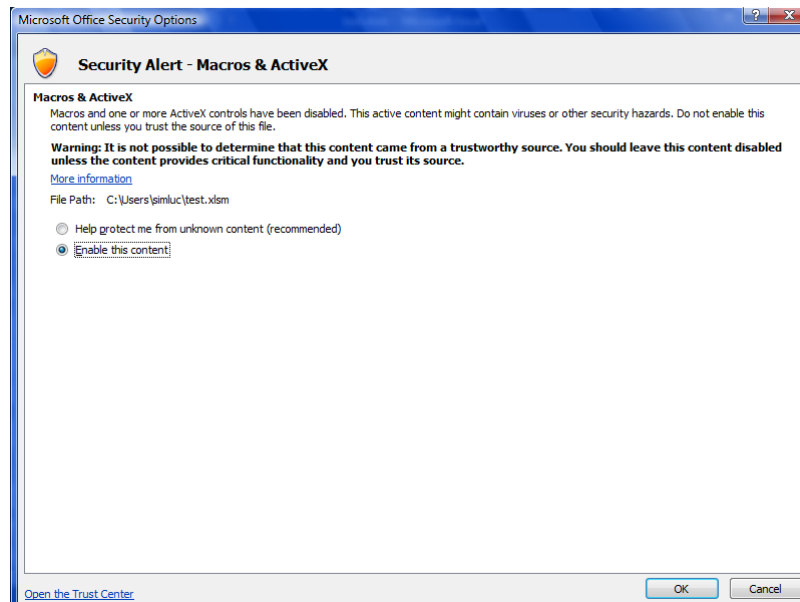


Figure 4

To begin working with PRIMA Forms or PRIMA Illustrative, select 'Enable this content' and then click the OK button.



## PRIMA Forms

Functionality and usability of the PRIMA Forms are explained below.

### Table of Contents

The Table of Contents worksheet contained in Forms provides a list of all worksheets within the document. To quickly access any sheet within the Forms, click on one of the worksheet links. The Table of contents page is shown below:

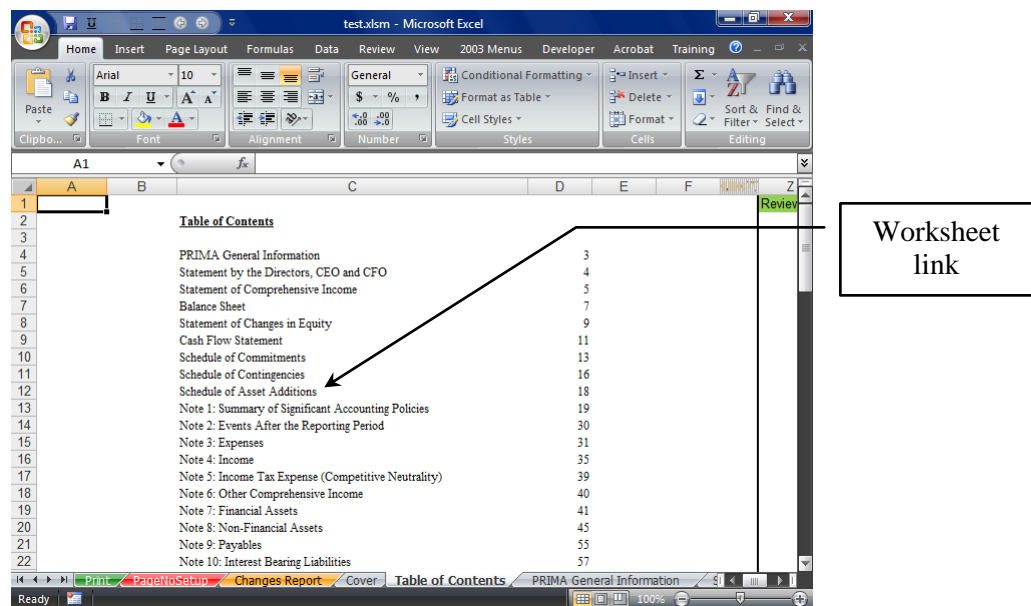
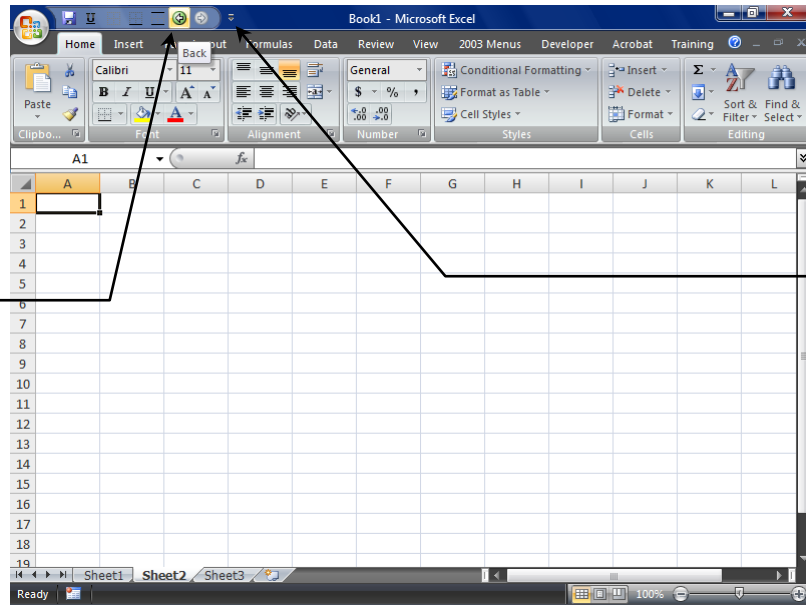


Figure 5

To return to the Table of Contents page after visiting a worksheet, press the back arrow in the Quick Access Toolbar at the top of screen.

If the back and forward commands do not appear, click on the menu symbol to add more commands to the Toolbar. See below for further detail.



Back and Forward buttons appear here

Click here to access more commands for the toolbar

Figure 6



### Links to Accounting Standards

There are several worksheets within the Forms, with each sheet referring to a different face statement or note to the financial statements.

Any label in the 'Reference' column that begins with AAS or AASB can be clicked on to gain access to the AASB website. Labels can be identified by moving the cursor over it, as the cursor will turn into a pointing finger. A label example is shown below:

The screenshot shows an Excel spreadsheet titled 'test.xlsx - Microsoft Excel'. The spreadsheet displays a 'STATEMENT OF COMPREHENSIVE INCOME [SHOWING NCOS] for the period ended 30 June 2010'. The 'Reference' column (Column B) contains several labels, including 'AASB 101.10(b)' in row 4 and 'AASB 101.82(b)' in row 12. A callout box labeled 'Interactive Label' points to the 'AASB 101.10(b)' label. The spreadsheet also shows columns for 'Notes', '2010 \$'000', and '2009 \$'000'. The 'EXPENSES' section includes items like Employee benefits, Supplier expenses, Grants, Depreciation and amortisation, Finance costs, Write-down and impairment of assets, Foreign exchange losses, Losses from asset sales, and Other. The 'LESS: OWN-SOURCE INCOME' section includes Revenue and Sale of goods and rendering of services.

	Notes	2010 \$'000	2009 \$'000
<b>EXPENSES</b>			
Employee benefits	3A	-	-
Supplier expenses	3B	-	-
Grants	3C	-	-
Depreciation and amortisation	3D	-	-
Finance costs	3E	-	-
Write-down and impairment of assets	3F	-	-
Foreign exchange losses	3G	-	-
Losses from asset sales	3H	-	-
Other	3I	-	-
<b>Total expenses</b>		-	-
<b>LESS: OWN-SOURCE INCOME</b>			
<b>Revenue</b>			
Sale of goods and rendering of services	4A	-	-

Figure 7



Clicking on one of the labels will display list of AAS available on the AASB website.

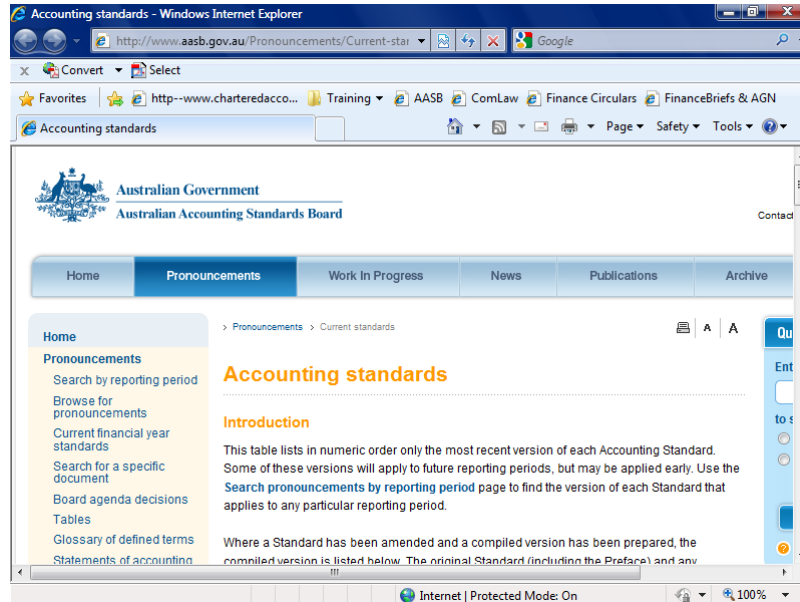


Figure 8

Click on the appropriate standard to open in Portable Document Format (pdf).

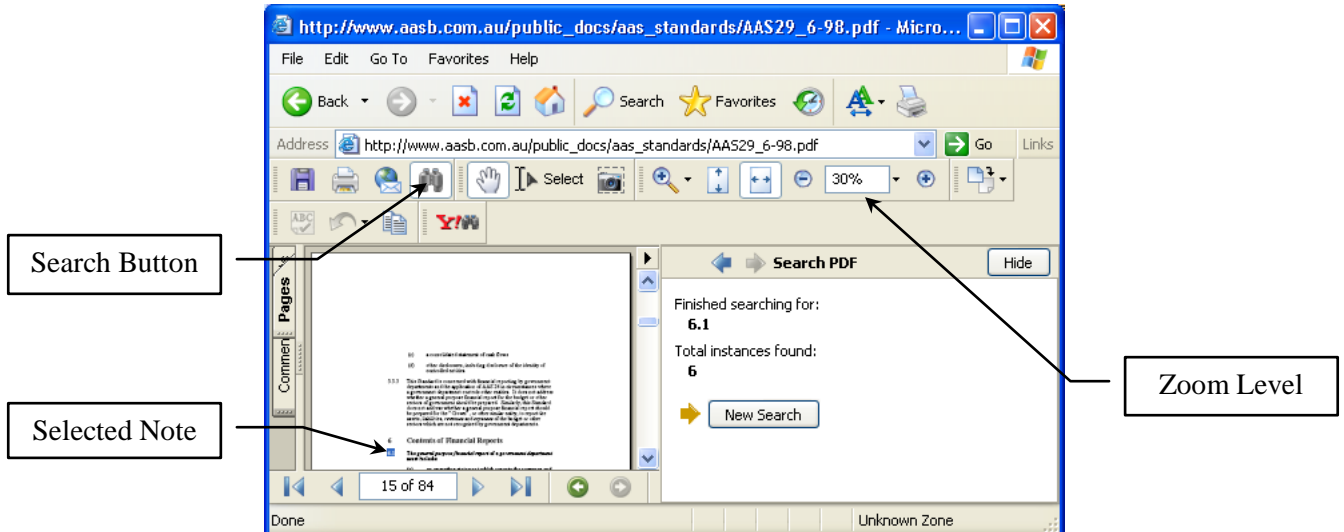


Figure 9

Press on the 'Search' button to display the search function.



Type in the appropriate paragraph number OR keywords in the ‘Search’ textbox and click ‘Search’ button to perform a search.

*Note: Sometimes, it is possible to find more than one match for a particular section. As a result, the initial search function may not immediately display the correct section of the standard. By maximising the Internet Explorer screen, all found matches will be displayed. An example is shown below:*

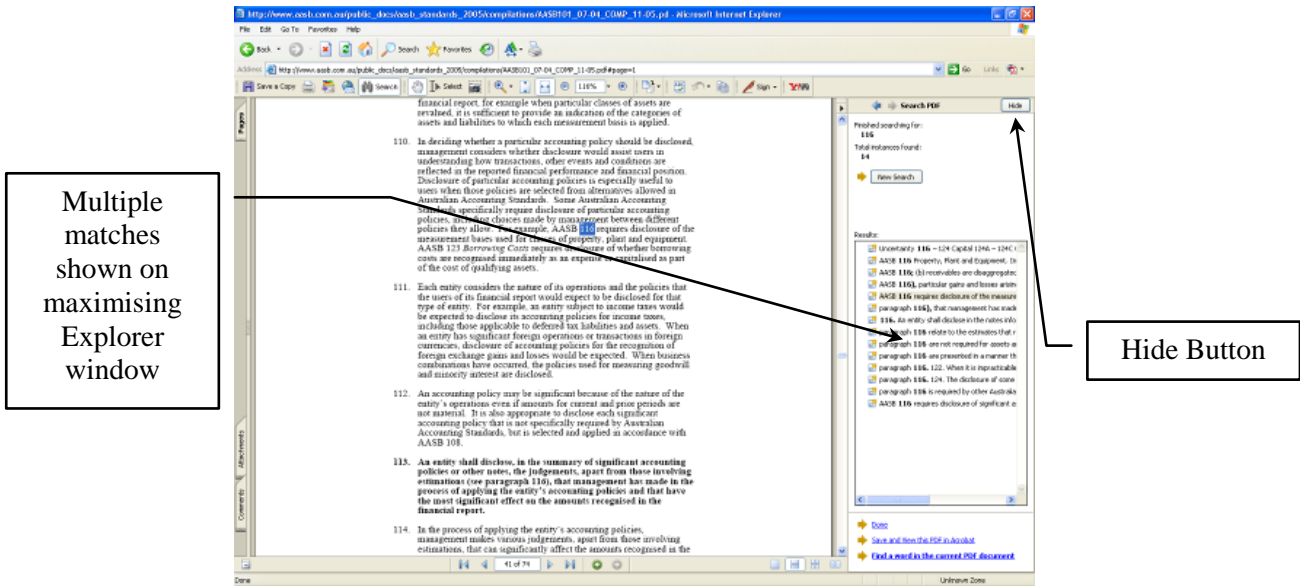


Figure 10

The appropriate section of the standard can be selected by clicking on the particular match in the search results box.

Press the ‘Hide’ button to remove the search function from the screen. The zoom function within the Internet session can be used to enlarge the size of the text.

*Note: While it is possible to have multiple instances of the live sessions open, this may reduce the operating effectiveness of your computer system. It is therefore recommended that after viewing each standard, the Internet Explorer is closed.*



Links to Notes/Other worksheets

Some worksheets have links to further information (generally notes to the financial statements) contained within PRIMA Forms. An example of a note link is shown below:

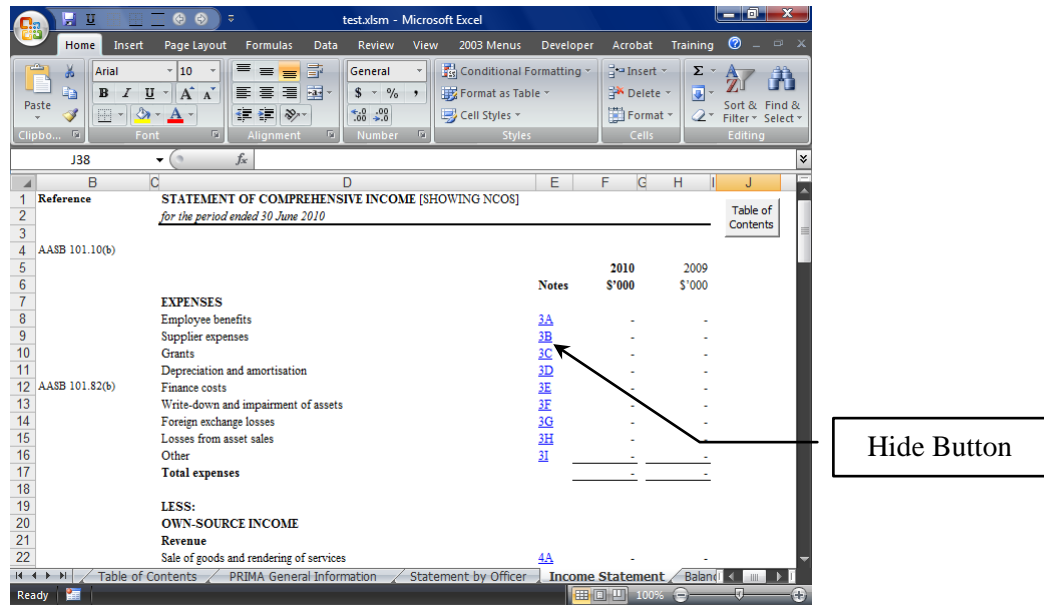


Figure 11

Another way to navigate through the worksheets is by the use of 'right-click context menu'. This short cut menu can be accessed by a right click on the mouse anywhere on the worksheet.

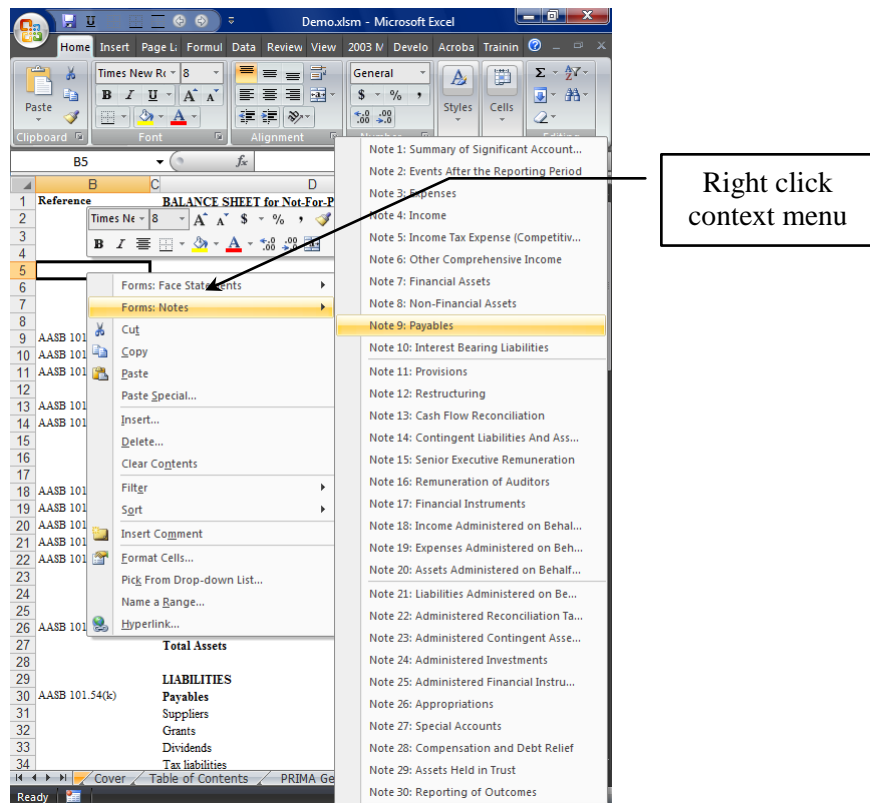


Figure 12



## Print Function

To access the Print menu, select the worksheet titled 'Print'. The following Print menu will be displayed:

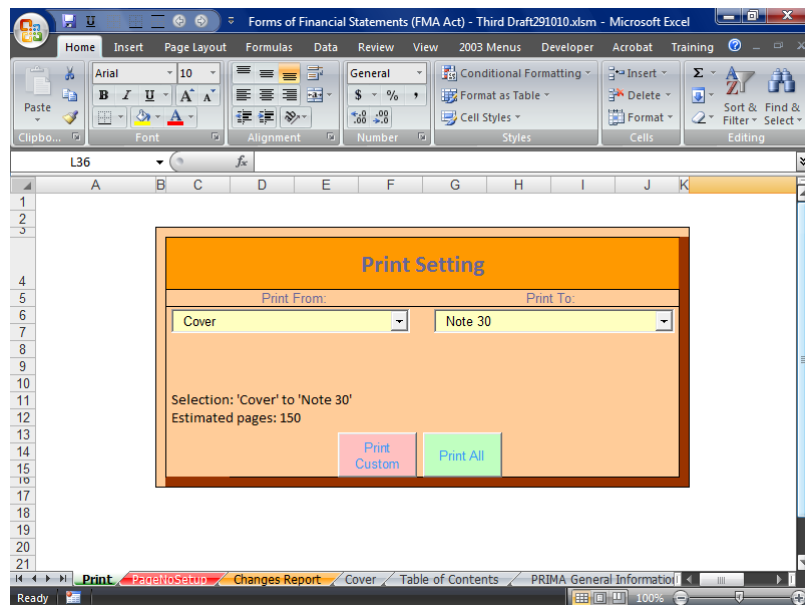


Figure 13

This Print menu uses Macros to format the page setup and print breaks, which enables quick and easy printing of PRIMA Forms. Either the entire document or specific sections can be selected for printing.



## *PRIMA Illustrative*

PRIMA Illustrative has the same functionality as the PRIMA Forms in relation to the table of contents, links to accounting standards, policy & guidance, links to notes and printing .  
PRIMA Illustrative has been populated with data to illustrate disclosures likely to be applicable to the majority of Commonwealth Entities.



## *PRIMA Template*

The PRIMA Template is designed to provide Commonwealth Entities with a blank set of financial statements. Note that the use of PRIMA Template by Commonwealth Entities is optional.

Accordingly the Template has limited functionality in relation to macros, hyperlinks and buttons for ease of maintenance and use.

Entities need to develop their own functionality within PRIMA Template as required. This includes data input, mapping and printing.



## Troubleshooting

Below is a list of common questions and answers relating to PRIMA Forms and PRIMA Illustrative.

### Question & Answers

Q. Nothing happens when I click on a label. Why is this?

A. Make sure that the label begins with AAS or AASB. These are the only labels that have been designated to have live links to the AASB website. Also, ensure that you have turned down the Macro Security level and that you chose to 'Enable Macros' when you opened the PRIMA Forms or PRIMA Illustrative.

Q. I don't get taken to the right section of the Accounting Standard. Why is this?

A. Sometimes there will be more than one match for a particular standard search. To view all matches found, maximise the Internet Explorer window. On the right hand side of the maximised window, the search results box will be displayed. Choose the section of the standard that you wish to view by clicking on the relevant link in the search results box.

Q. Sometimes the search function on the Accounting Standard website link doesn't work at all. Why is this?

A. This usually only occurs after many uses of the links within PRIMA Forms or PRIMA Illustrative. To rectify the problem, you will need to restart your computer.

Q. I deleted a label by accident. What do I do?

A. While it shouldn't be possible to delete any mandatory information in the PRIMA Forms or PRIMA Illustrative, it's recommended that you always have a clean backup copy of the workbook. If there is not a backup copy, make sure that you exit the workbook without saving any changes.

Q. Can I turn off any of the automatic functions?

A. At this stage, there is no user ability to turn functions off.



Contact Details

For further inquiries please contact:

Alastair Higham  
6215 2832  
[Alastair.Higham@finance.gov.au](mailto:Alastair.Higham@finance.gov.au)

Marta Whitby-Skousen  
6215 3865  
[Marta.Skousen@finance.gov.au](mailto:Marta.Skousen@finance.gov.au)