Contents

PRIMA Forms of Financial Statements 2019-20 1
Audience 4
Resources 4
1. Introduction 5
1.1. Purpose 5
2. PRIMA Model Navigation 5
2.1 Customised Ribbon 5
2.2 Navigation Worksheet 7
3. Common Tasks 7
3.1. Note Structure 7
3.2. Removing Notes 8
3.3. Adding Custom Notes 9
4. Formatting 10
4.1. Resizing 10
4.2. Page Breaks 11
5. Troubleshooting 11
5.1. Permanently Enabling Macros through Options 11
5.2. Enabling Macros through Security Warning 12
Audience

The Primary Reporting Information and Management Information Aid (PRIMA) Forms of Financial Statements 2019-20 is for use by all Commonwealth entities, as defined by the Public Governance, Performance and Accountability Act 2013 (PGPA Act). It provides practical guidance to entities using PRIMA to complete their financial statements.

Resources

This guide is available on the Department of Finance website at www.finance.gov.au and is to be read in conjunction with:

Other relevant publications include:

- Commonwealth entities financial statements guide (Resource Management Guide 125)
- Public Governance, Performance and Accountability (Financial Reporting) Rule 2015
1. Introduction

1.1. Purpose

The purpose of this guide is to provide assistance for the technical use of the PRIMA Forms of Financial Statements 2019-20.

For policy and guidance on financial statement disclosure requirements, entities should refer to Resource Management Guide No 125, Commonwealth Entities Financial Statements Guide, the Public Governance, Performance and Accountability (Financial Reporting) Rule 2015 (FRR), the Public Governance, and/or the applicable Australian Accounting Standards.

2. PRIMA Model Navigation

2.1 Customised Ribbon

The PRIMA Model Ribbon will be displayed among Excel’s Ribbon tabs at the top. This Ribbon will allow you to easily perform common tasks by clicking the relevant icons.

<table>
<thead>
<tr>
<th>Group</th>
<th>Descriptions</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>File</strong></td>
<td>The Navigation group is used for general navigation through the file. Please see Section 3.1. Note Structure for further details on the use of this page. Once navigated to the Contents page, clicking on note headings will navigate you to the relevant note tab in the file.</td>
</tr>
<tr>
<td><strong>PRIMA Model</strong></td>
<td>The Review group performs general review tasks ready for publication. The validations page displays some standard accounting validation checks that are necessary to pass prior to publication.</td>
</tr>
<tr>
<td><strong>Home</strong></td>
<td>The Page Layout group is used for changing the page orientations. Re-Orientate Notes will update the orientation of each note according to the Page Orientation field specified in the Note Structure.</td>
</tr>
<tr>
<td>Group</td>
<td>Descriptions</td>
</tr>
<tr>
<td>----------------------------</td>
<td>-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------</td>
</tr>
</tbody>
</table>
| **Print Formatting**       | The Print Formatting group contains shortcuts for general functions to set print areas, change page breaks, and swap between viewing options for individual pages.  
To use the Set Print Area function, highlight the entire area that you would like to include and select the button. This will reset the print for that tab to the selected region.  
Please see section 4.2 Page Breaks for further details on the use of the Breaks and section 4.1 Resizing for further details on Page Break Preview. |
| **Print**                  | The Print button gives you the option to print selected notes (press Ctrl and select the notes you wish to print or check the select all button).  
The Export to Excel button exports the PRIMA forms to a new excel document with no macros, disabling the in-built functions of the PRIMA template and removing the structure page. |
| **Utilities**              | The Utilities group contains the general functions Refresh, Update Hyperlinks (updates the sheet references on the Contents page to direct you to the correct location in the book), and Re-order sheets (Re-orders the sheets in the entire book according to their order in the Note Structure). |
| **Textbox Formatting**     | The Text Box Formatting group performs functions to insert new text boxes within the corresponding print range and resize/refit the selected or all text boxes to align to the printing page size. |
2.2 Navigation Worksheet

Some entities may not be able to access customised ribbons due to IT security policy limitations. Due to this, a navigation worksheet has been added to the PRIMA model workbook to include some of these functions, see below. These work in the same way as that described for the customised ribbon above.

3. Common Tasks

3.1. Note Structure

The Note Structure sheet drives a number of functions in the workbook to automate certain processes. These include the automatic numbering and naming of notes, the ability to turn notes on or off for use, which worksheet in the book the note will be on, the orientation of sheets for printing purposes, and which control type (Administered or Departmental) the note is associated with.

In this worksheet it is important to note that if a column is formula driven do not manually type in values.

You can easily navigate to this page through the PRIMA Model Ribbon in the Navigation group or by directly selecting the work sheet.
3.2. Removing Notes

In the Note Structure sheet the ‘Use Note’ column (column J – highlighted yellow) drives the function of showing and hiding sheets.

When this indicator is set to TRUE the line items of that note will show as normal. When this is turned to FALSE this will automatically hide this note and all relevant line items and text boxes in the respective worksheet. The letter and note numbering will then automatically adjust for all subsequent notes. When this Section of the statements are printed or exported all hidden notes will not be included.
3.3. Adding Custom Notes

In some cases it may be necessary to add new notes that are not included in PRIMA. There are two methods to achieve this using the Note Structure sheet (see Section 3.1 Note Structure for further details on this sheet):

**Method 1** (preferred): update an existing note that is not being used. It will have to be a note in the same Section (column B) and Sub-category (column C) as the one you wish to add.

1. First unhide this note by turning the Use Note indicator to TRUE on the Note Structure sheet.
2. Then change the Note Title (column F).
3. You can also update the Control Type (column L) and the Page Orientation (column P) if necessary.
4. Then go to the relevant note and update the line items (you can also insert new line items into the middle of the note ensuring total formulas are updated).

**Method 2** (this method is more complicated and a knowledge of excel is required): Add new note by inserting new row into the Note Structure sheet.

1. First go to the row in the Section (column B) and Sub-category (column C) where you wish to insert the new note and insert (columns which are formula driven will automatically populate).
2. Fill in all blank columns.

   **Note:**
   - Model Reference (column A) – needs to be filled with a unique number for that column.
   - Section (column B) and Sub-category (column C) – A new section starts the next number (i.e. 1.) and a new sub-category starts the next section number (i.e. 1.2).
   - Use Note (column J) – turn indicator on.
3. Go to the relevant sheet and insert the rows into the section which you wish the note to go and fill out relevant information.
4. Ensure that you unhide columns A and B. Next to the new note type the unique number selected for the Model Reference in the previous step in column B and in column A type ‘Note ID’ next to this.
5. Copy and paste the Note Heading formula from another note.
6. Next go to the relevant face statement and insert a new row in the correct location – unhide column B and type the unique number selected as the Model Reference. Copy the formulas from the previous row to fill in the note title, numbers and values.
4. Formatting

4.1. Resizing

If the notes do not fit on one page, tables can be resized to fit accordingly. Change the display to Page Break Preview.

When there is a dotted blue line this means the set page lengths/widths go over the maximum that is able to fit on one page.

If a note is being split across 2 pages, then select the solid blue line and drag it up to the new location you wish to set the page, or resize rows manually by dragging the row headings*. If the columns are too wide to fit on one page then it is necessary to adjust the column widths manually using the column headings*.

For example in the diagram below, column D can be narrowed to fit to the page width, then select the blue line under ‘Total other payables’ and drag it up to above the Note Heading.
Note: The page break view can also be selected by using the view ribbon or the page break icon at the bottom of the work book.

4.2. Page Breaks

In the PRIMA Model Ribbon the Breaks button allows you to reset all page breaks, insert page break, or remove page break (this button is also available on the Page Layout ribbon). These do not affect the excel document, they are useful when printing or converting the document to pdf.

Reset all page breaks - changes all pages to the maximum allowed to fit on one page (this can mean notes will be split across pages when printing).

Inset page break – select the cell below the location you wish to put a page break (for example select a note heading to have that note start a new page).

Remove page break – select the cell below the page break you wish to remove (this can mean automatic page breaks will be added if there is too much information to fit on one page).

Note: As the majority of agencies will be able to take up reduce disclosure, page breaks in the model have been set-up for Tier 2 reporting, Tier 1 reporting entities will need to manage page breaks.

5. Troubleshooting

5.1. Permanently Enabling Macros through Options

The Template uses macros for many aspects of its functionality so it is important that the macros are enabled when using it to ensure that all functions can be utilised.

If the template does not function correctly, it may be that macros have not been enabled. Please click here to follow directions on how to enable macros in the trust settings. However you may need to contact your IT department to gain access.

Some entities may not be able to see the customised ribbon due to their entity IT security policy. A navigation work sheet has been included that includes some functions with other standard functionality being available in the standard ribbons.

Note: It is recommended to disable all macros with notification, this will ensure a security warning will be displayed upon opening all macros enabled files. Follow section 5.2. Enabling Macros through Security Warning once this option has been selected.
5.2. Enabling Macros through Security Warning

When you open the PRIMA forms a security warning similar to the one below may appear.

To enable the macros click the ‘Options’ button in the Security Warning message bar (see above). This will open the following pop-up box:

If a pop-up box appears then check the ‘Enable this content’ option and click ‘OK’ to enable the macros.