

Appendix 3 - Capital management plan checklist

Issue	
<p>Will readers be able to understand:</p> <ul style="list-style-type: none"> • asset funding that has been received (all actuals) • additional funding that may need to be sought • the entity's planned capital expenditure profile across the forward estimates? <p>Note: This includes filling out the bottom comments sections in the CMP template where appropriate.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>Have separate CMPs been provided for administered and departmental assets?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>Does the CMP contain information on total asset purchases by asset class that the entity plans to undertake (both major and minor) over the budget and forward estimates?</p> <p>Does it include proposed future purchases that the entity may need to seek additional funding for, either from the government or from external sources of funding?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>If the entity plans or is using multiple funding streams to purchase an asset, and these are material amounts, has this been disclosed?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>Does the CMP reconcile with the Capital Budget Statement and Asset Movement Table in CBMS for sections 1 to 3?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>Have make-good costs to be paid from the DCB or ACB been presented as separate line items under the relevant asset class, or has a note been included that these are part of the relevant major asset, procurement or project?</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No
<p>Has planned and actual capital expenditure been broken-down by asset class, including on a project or procurement basis, where the cost is more than \$10 million in any financial year or \$30 million in total across the budget and forward estimates?</p> <p>Note: If it is less than this, entities may attribute all costs to a 'project'. See 'Project XYZ' box in the CMP template.</p>	<input type="checkbox"/> Yes <input type="checkbox"/> No