



Appropriation Disclosures Additional Guidance

Using CBMS reports to prepare appropriation disclosures

Central Budget Management System (CBMS) cash management reports can be used to support the appropriation disclosures that are required by the Public Governance, Performance and Accountability (Financial Reporting) Rule 2015 (FRR). The following document sets out the reports that can be used to prepare Note 5.1A, Note 5.1B and Note 5.1C of the Primary Reporting and Information Management Aid (PRIMA) along with a checklist that can be followed to prepare each element of the note.

Each entity is responsible for the preparation and review of their appropriation disclosures. While the provided checklist offers guidance for the process, it is important to recognise that relying solely on the checklist does not guarantee that disclosures will be accurate or free from errors. An entity's financial statements processes should include appropriate quality assurance activities to ensure the integrity and correctness of their disclosures.

CBMS Reports

The following table sets out the CBMS cash management reports that can be used to prepare the appropriation disclosures in an entity's financial statements. Further details on the purpose of the reports is available in the Guidance and Resources > System Guides section of CBMS.

Report #	CBMS Report	Parameters
1	CM.OR.012 Cash Management Transaction Summary Report Or CM.OR.018 Cash Management Transactions Report <i>Note: CM.OR.12 is the summary of CM.OR.18. Some users may find the extra detail in CM.OR.18 useful.</i>	Actual / Budget: Budget Start Date: 1 July, 2 years before the current year (e.g. for 2025-26, enter a start date of 1 July 2023) End Date: 30 June of the current year Budget Year: Current year and 2 prior years Agency: Your entity plus for portfolio departments, any corporate Commonwealth entities (CCEs) in your portfolio Control Type: All Appropriation Type: All Program: All Document Type: All Document Number (CM.OR.18 only): All Stat Included: Yes Show Details (CM.OR.12 only): No Protective Marking: No Marking

Report #	CBMS Report	Parameters
2	CM.OR.012 Cash Management Transaction Summary Report Or CM.OR.018 Cash Management Transactions Report <i>Note: CM.OR.12 is the summary of CM.OR.18. Some users may find the extra detail in CM.OR.18 useful.</i>	Actual / Budget: Actual Start Date: 1 July of the current year End Date: 30 June of the current year Budget Year: All Agency: Your entity plus for portfolio departments, any CCEs in your portfolio Control Type: All Appropriation Type: All Program: All Document Type: All Document Number (CM.OR.18 only): All Stat Included: Yes Show Details (CM.OR.12 only): No Protective Marking: No Marking
3	CM.OR.02 Appropriation Reconciliation Report	End Date: 30 June of the current year Budget Year: Current year and 2 prior years Agency: Your entity plus for portfolio departments, any CCEs in your portfolio Control Type: All Appropriation Type: All Outcome: All Suppress Zeros: No Show Details: No Protective Marking: No Marking

In addition to the above reports, entities will need the departmental and administered opening and closing cash balances excluding cash held in special accounts and cash in entity bank accounts held in trust (the balances reported in PRIMA notes 3.1A for departmental and 4.1A for administered).

Preparing the appropriation disclosures

As part of end of financial year processes, entities are required to reconcile balances in the cash management module of CBMS with data recorded in their financial management information systems (FMIS). Chief Financial Officers are required to sign-off to confirm that the 30 June appropriation balances reported in the cash management module, reconcile with appropriation records maintained by their entity.

Where the cash management module and the entities FMIS align, the CBMS reports outlined above can be used to prepare the appropriation disclosures specified by the FRR. Where there are reconciling items, the entity's FMIS should be used to prepare the appropriation disclosures.

Appropriation disclosures checklist

The guidance in the following checklist has been designed to cover most instances. While Finance has endeavoured to include all parameters, entities should review the reports to ensure that they do not contain additional parameters not covered in the below.

Appropriation disclosures – Checklist for using CBMS reports		
Note 5.1A Annual Appropriations		
1.	<p>Have you used CBMS Report 1 to populate the “Annual Appropriation” column?</p> <p><i>The “Annual Appropriation” column can be populated for each appropriation and control type by summing together the current budget year amounts for the following document types:</i></p> <ul style="list-style-type: none"> • <i>Addtnl Estim Approp</i> • <i>Budget Annual Approp</i> • <i>Emergency Approp</i> • <i>Supplem Estim Approp</i> • <i>Supply Approp</i> 	<input type="checkbox"/>
2.	<p>Have you used CBMS Report 1 and CBMS Report 2 to populate the “Adjustments to Appropriation” column?</p> <p><i>The “Adjustments to Appropriation” column can be populated for each appropriation and control type by summing together the current budget year amounts:</i></p> <ul style="list-style-type: none"> • <i>From CBMS Report 1 for the following document types:</i> <ul style="list-style-type: none"> ○ <i>Adv Finance Minister</i> ○ <i>Rev Incr Budget-s74</i> ○ <i>s75Trf of Functions</i> • <i>From CBMS Report 2, for the following receipt type:</i> <ul style="list-style-type: none"> ○ <i>Appropriation Repayments</i> 	<input type="checkbox"/>
3.	<p>Have you used CBMS Report 2 to populate the “Appropriation Applied” column?</p> <p><i>The “Appropriation Applied” column can be populated for each appropriation and control type by summing together the amounts for all budget years for the following document types:</i></p> <ul style="list-style-type: none"> • <i>Agency OPA Journal (with blank receipt type)</i> • <i>OPA Journal (with blank receipt type)</i> • <i>Portal 3P Drawdown</i> • <i>Portal Drawdown</i> • <i>Portal Drawdown Jrn</i> <p><i>The appropriation applied column should also be adjusted by the movement in cash held by the entity.</i></p>	<input type="checkbox"/>
4.	<p>Have you used CBMS Report 1 to populate the footnote 1?</p> <p><i>The amount required for footnote 1 for the current budget year annual appropriations that have been withheld under section 51 of the PGPA Act or quarantined can be identified by summing together the current budget year for the following document types:</i></p> <ul style="list-style-type: none"> • <i>QR Admin/Operational</i> • <i>s51 Withholding</i> • <i>Pending s51</i> <p><i>NOTE: Pending s51 should sum to nil at 30 June as the withholding should have been applied. If you need to report these before 30 June, these are considered quarantines.</i></p>	<input type="checkbox"/>

Appropriation disclosures – Checklist for using CBMS reports

Note 5.1B Unspent annual appropriation

1.	<p>Have you used CBMS Report 3 to identify the appropriation available balances?</p> <p><i>Using CBMS Report 3, identify the annual appropriation acts by control type which still have a remaining “Appropriation Available” balance.</i></p>	<input type="checkbox"/>
2.	<p>Have you added back amounts that have been withheld or quarantined to the appropriation available?</p> <p><i>Amounts that have been withheld or quarantined need to be added back to the amounts available in CBMS Report 3. Using CBMS Report 1, identify the amounts withheld or quarantined by appropriation act and control type for the current and 2 prior budget years, using the following document types:</i></p> <ul style="list-style-type: none"> • <i>s51 Withholding</i> • <i>QR Admin/Operational</i> • <i>Pending s51</i> <p><i>NOTE: Pending s51 should sum to nil at 30 June as the withholding should have been applied. If you need to report these before 30 June, these are considered quarantines.</i></p>	<input type="checkbox"/>
3.	<p>Have you included cash held by the entity in the appropriation available?</p> <p><i>Annual appropriations held in an entity’s bank account need to be reflected in the unspent appropriations note as at 30 June. Disclose it as either as a separate line item or include with the relevant appropriation act(s) identified above.</i></p>	<input type="checkbox"/>
4.	<p>Have you used CBMS Report 1 to populate the footnote 1?</p> <p><i>The annual appropriations that have been withheld under section 51 of the PGPA Act or administratively quarantined can be identified by summing together each appropriation act by budget year using the following document types:</i></p> <ul style="list-style-type: none"> • <i>QR Admin/Operational</i> • <i>s51 Withholding</i> 	<input type="checkbox"/>
5.	<p>Have you used CBMS Report 2 to populate the footnote 2?</p> <p><i>The total adjustments made to all prior budget year unspent annual appropriations under section 74 of the PGPA Act in the current year for each control type can be identified using the following document types:</i></p> <ul style="list-style-type: none"> • <i>Rev Incr Budget-s74</i> • <i>s51 Withholding</i> 	<input type="checkbox"/>
6.	<p>Have you used CBMS Report 2 to populate the footnote 3?</p> <p><i>The total adjustments made to all prior budget year unspent annual appropriations under section 75 of the PGPA Act in the current year for each control type can be identified using the following document types:</i></p> <ul style="list-style-type: none"> • <i>s75Trf of Functions</i> 	<input type="checkbox"/>

Note 5.1C Special appropriations

1.	<p>Have you used CBMS Report 2, to identify the amounts used from each special appropriations by act?</p> <p><i>There may be several document types for each special appropriation act, and all document types should be added together.</i></p>	<input type="checkbox"/>
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Appropriation reconciliations

Appropriation disclosures, whilst supporting disclosures to the financial statements, should be reconciled to the primary statements to ensure consistency in the disclosures. The following are some reconciliations to consider once the appropriation disclosures have been prepared.

Departmental reconciliations

1. Reconciliation of annual appropriation to the departmental revenue, departmental capital budget and equity injections

This reconciliation is shown at the total level but could be broken down to reconcile by appropriation type.

	20XX -XX	Reference - Financial statement note (PRIMA Tier 2) or other source	Comment
Primary statements			
Revenue from government	-	Note 1.2J	Only include revenue that was appropriated in the current year as an annual appropriation. Supplementation and other appropriation types should be excluded.
Departmental capital budget	-	Statement of Changes in Equity	
Equity injections	-	Statement of Changes in Equity	
Total primary statements - A	-		
Departmental annual appropriations			
Total departmental annual appropriation	-	Note 5.1A	
Less section 51 withholdings for current year appropriations	(-)	Note 5.1A footnote 1	Do not include quarantines.
Total appropriation note - B	-		
Difference - A-B	-		

2. Reconciliation of section 74 receipts to the departmental cash flow statement

	20XX -XX	Reference - Financial statement note (PRIMA Tier 2) or other source	Comment
Appropriation adjustments			
Total current year departmental section 74 receipts	-	Note 5.1A	Can be sourced from Note 5.1A if separately disclosed or the only adjustment in the adjustment column. Otherwise, this should align to CBMS report 2 used in the production of the appropriation disclosure.
Total prior year departmental section 74 receipts	-	Note 5.1B footnote 2	
Total appropriation note - C	-		
Cash flow statement (Payments)			
Cash used – Section 74 receipts transferred to OPA	-	Cash flow Statement	
Total primary statements - D	-		
Difference - C-D	-		

3. Reconciliation of appropriation applied to the departmental cash flow statement

This reconciliation is shown at the total level but could be broken down to reconcile by appropriation type.

	20XX -XX	Reference - Financial statement note (PRIMA Tier 2) or other source	Comment
Departmental appropriation applied (Payments)			
Total departmental appropriation applied	-	Note 5.1A	This should include all departmental appropriations applied.
Total appropriation note - E	-		
Cash flow statement (Payments)			
Operating cash used	-	Cash flow statement	
Investing cash used	-	Cash flow statement	
Financing cash used	-	Cash flow statement	
less departmental special account payments	(-)	Cash flow work paper	
Total primary statements - F	-		
Difference - E-F	-		

4. Reconciliation of departmental unspent appropriations disclosure to balance sheet

This reconciliation is shown at the total level but could be broken down to reconcile by appropriation type.

	20XX -XX	Reference - Financial statement note (PRIMA Tier 2) or other source	Comment
Balance sheet amounts			
Appropriation Receivable			
Operating appropriation	-	Note 3.1B	
Departmental capital budget	-	Note 3.1B	
Departmental equity injections	-	Note 3.1B	
Cash on hand and at bank	-	Note 3.1A	Exclude cash held in special accounts and cash held in trust.
Total appropriation and cash - G	-		
Unspent Appropriations			
Total unspent departmental appropriations	-	Note 5.1B	
Less amounts withheld under section 51 of PGPA Act	(-)	Note 5.1B footnote 1	
Total appropriation note - H	-		
Difference - G-H	-		

5. Reconciliation of departmental unspent appropriations in appropriation disclosures

This reconciliation is shown at the total level but could be broken down to reconcile by appropriation type.

	20XX -XX	Reference - Financial statement note (PRIMA Tier 2) or other source	Comment
Calculated unspent appropriation			
Opening unspent total	-	Note 5.1B	Previous year total unspent appropriation.
Total variance between current year appropriation and appropriations applied	-	Note 5.1A	
Less adjustments to prior year appropriations	(-)	Note 5.1B Footnotes 2 and 3 Prior year Note 5.1B footnote 4.	Appropriations repealed, prior year s75 transfers, prior year s74 increases.
Calculated closing unspent appropriation - I	-		
Unspent Appropriations			
Total departmental appropriations unspent	-	Note 5.1B	
Total unspent appropriation note - J	-		
Difference - I-J	-		

6. Reconciliation of departmental special accounts note to cash held in special accounts

	20XX- XX	Reference - Financial statement note (PRIMA Tier 2) or other source	Comment
Balance sheet amounts			
Cash in special accounts	-	Note 3.1A	
Total primary statements - K	-		
Appropriation disclosures note			
Total cash in departmental special accounts	-	Note 5.2	Include cash held in entity bank accounts and cash held in the Official Public Account.
Less amounts held in trust in special accounts	(-)	Note 8.2A	
Total appropriation note - L	-		
Difference - K-L	-		

Administered reconciliations

1. Reconciliation of annual appropriation applied to the administered reconciliation schedule

This reconciliation is shown at the total level but could be broken down to reconcile by appropriation type.

	20XX -XX	Reference - Financial statement note (PRIMA Tier 2) or other source	Comment
Administered appropriation applied			
Total administered annual appropriation applied	-	Note 5.1A	
Total appropriation note - A	-		
Administered reconciliation schedule			
Appropriation transfers from Official Public Account			
Administered assets and liabilities appropriations	-	Administered reconciliation schedule	
Annual appropriations			
Payments to entities other than corporate Commonwealth entities	-	Administered reconciliation schedule	
Payments to corporate Commonwealth entities	-	Administered reconciliation schedule	
Less GST paid from S74A GST increases	(-)	Administered appropriation workpapers, Administered reconciliation schedule or CBMS Report 2	If not disclosed separately in the administered reconciliation schedules.
Total administered reconciliation schedule - B	-		
Difference - A-B	-		

2.

3. Reconciliation of special appropriations applied to the administered reconciliation schedule

This reconciliation is shown at the total level but could be broken down to reconcile by special appropriation.

	20XX -XX	Reference - Financial statement note (PRIMA Tier 2) or other source	Comment
Administered appropriation applied			
Total administered special appropriations applied	-	Note 5.1C	
Total appropriation note - C	-		
Administered reconciliation schedule			
Appropriation transfers from Official Public Account			
Special appropriations (limited)			
Payments to entities other than corporate Commonwealth entities	-	Administered reconciliation schedule	
Payments to corporate Commonwealth entities	-	Administered reconciliation schedule	
Special appropriations (unlimited)			
Payments to entities other than corporate Commonwealth entities	-	Administered reconciliation schedule	
Payments to corporate Commonwealth entities	-	Administered reconciliation schedule	
Less GST paid from special appropriations and Section 74A GST increases	-	Administered appropriation workpapers or reconciliation schedule	If GST amounts have been included in the special appropriation lines, these amounts will need to be removed.
Total administered reconciliation schedule - D	-		
Difference - C-D	-		

4. Reconciliation of the administered reconciliation schedule to the administered cash flow

	20XX -XX	Reference - Financial statement note (PRIMA Tier 2) or other source	Comment
Cash from Official Public Account			
Appropriations	-	Administered cash flow statement	
Total cash flow statement - E	-		
Administered reconciliation schedule			
Appropriation transfers from Official Public Account			
Administered assets and liabilities appropriations	-	Administered reconciliation schedule	
Annual appropriations			
Payments to entities other than corporate Commonwealth entities	-	Administered reconciliation schedule	
Payments to corporate Commonwealth entities	-	Administered reconciliation schedule	
Special appropriations (limited)			
Payments to entities other than corporate Commonwealth entities	-	Administered reconciliation schedule	
Payments to corporate Commonwealth entities	-	Administered reconciliation schedule	
Special appropriations (unlimited)			
Payments to entities other than corporate Commonwealth entities	-	Administered reconciliation schedule	
Payments to corporate Commonwealth entities	-	Administered reconciliation schedule	
Total administered reconciliation schedule - F	-		
Difference - E-F	-		

5. Reconciliation of administered annual unspent appropriations in appropriation disclosures

	20XX -XX	Reference - Financial statement note (PRIMA Tier 2) or other source	Comment
Calculated unspent appropriation			
Opening unspent annual appropriation total	-	Note 5.1B	
Total variance between current year appropriation and appropriations applied	-	Note 5.1A	
Less adjustments to prior year appropriations	-	Note 5.1B and Note 8.3B	Appropriations repealed, prior year s75 transfers, prior year s74 increases.
Calculated closing unspent appropriation - G	-		
Unspent Appropriations			
Total administered appropriations unspent	-	Note 5.1B	
Total unspent appropriation note - H	-		
Difference - G-H	-		

6. Reconciliation of administered special accounts note to cash held in special accounts

	20XX -XX	Reference - Financial statement note (PRIMA Tier 2) or other source	Comment
Balance sheet amounts			
Cash in special accounts	-	Note 4.1A	
Total primary statements - I	-		
Appropriation disclosures note			
Total cash in administered special accounts	-	Note 5.2	Include cash held in entity bank accounts and cash held in the Official Public Account.
Less amounts held in trust	(-)	Note 8.2A	
Total appropriation note - J	-		
Difference - I-J	-		