

QUEENSLAND TREASURY

# Cash Funding Profile (CFP) Guidelines 2025-26

June 2025

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The State of Queensland (Queensland Treasury) Cash Funding Profile (CFP) Guidelines 2025-26.

ISSN 1837-2848



Translating and interpreting assistance

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## 1.0 Definition

Cash Funding Profiles (CFPs) are completed by departments in the Tridata Cash Funding Module (CFM). CFPs are used to determine appropriation payments to and appropriated equity withdrawals from departments over the 27 payment dates from 1 July to the final payment fortnight for the financial year per the [CFP calendar](#). Expected Administered receipts are also included in the CFP, but actual Administered receipts may differ from those in the CFP.

The “final” appropriation payment on the CFP calendar is the last appropriation payment for the financial year and should include the amount necessary to ensure the sum of all fortnights agrees to the Latest Budget (Total Approved Revised Budget (TARB)) column for the relevant financial year. The amount required in this final fortnight should be sufficient to cover department requirements up to 30 June. There will be an appropriation payment on 1 July (or the next working day afterwards) to fund expenditure in the first week(s) of the next financial year.

## 2.0 Scope

These Guidelines apply to departments directly funded from or making payments to the Consolidated Fund (CF).

Details on the End of Year process will be provided in a subsequent information release towards the end of each year.

## 3.0 Forecast Partnership

Ultimate responsibility for the development of CFPs lies with each department. However, Treasury Officers (both Treasury Analysts and the Expenditure Monitoring Team (EMT)) will work in partnership with departments to develop the CFPs and to ensure forecasts are complete and consistent.

## 4.0 Significant Changes

No significant changes have been made in these June 2025 Guidelines.

Improvements made to CFM processes in recent years to support whole-of-government cash management are reflected in these Guidelines:

- Departments with significant administered revenue (i.e. more than \$1 million) are asked to return the Administered Revenue weekly, with the remittances to occur on Friday.
- Make Equity Withdrawal payments on the Friday prior to the public service payday.
- CFM closes for the departments at noon on Wednesday before the appropriation payment.
- Departments are asked to advise Treasury if they are changing their previously approved cash funding profile (in any given fortnight) by more than 10 per cent, along with an explanation for the change.
- Any queries relating to CFM or advise on significant changes are to be directed to: [cashmanagement@treasury.qld.gov.au](mailto:cashmanagement@treasury.qld.gov.au).

Further information on appropriation is available on [Appropriation Overview – Financial Management Centre](#).

## 5.0 Cash Funding Profile Periods and Adjustments

There are two periods in the CFP with different restrictions and timeframes for appropriation payments and appropriation equity withdrawals. These periods have no impact for the return of Administered Receipts.

### 5.1 Interim Supply Period

Where the Annual Appropriation Bills for a financial year are not tabled and assented to prior to 1 July of that year, the period from 1 July up to the date the Annual Appropriation Bills receive Royal assent is known as the Interim Supply period.

- The Appropriation Acts for the previous financial year include a 'bulk amount' of appropriation for the next financial year until Annual Appropriation Bills for that financial year can be assented to. This amount is usually equivalent to 50% of the previous year's appropriation limit.
- In June each year, Departments will be requested to identify amounts required for each fortnight to meet cash flow requirements for the following year (or part thereof).
  - This information will then be compared to the Interim Supply provided for in the relevant Appropriation Acts and will determine the Interim Supply period and Interim Supply limits for each Department.
  - **Importantly** - Departments should ensure they only profile the amounts expected to be required each fortnight. If a department profiles an unnecessarily high amount, this will reduce the available funding for other departments during the interim supply period and will also mean the interim supply period will be exhausted earlier than it otherwise would be. Departments who appear to be seeking a greater amount of interim supply then seems appropriate may be contacted by Treasury Officers. If departments have brought forward significant or notable amounts of funding into the interim supply period, they should provide supporting detail and reasons to Treasury prior to submitting their profile.
  - Departments should ensure that each of their departmental appropriation headings (i.e. controlled departmental services, controlled departmental equity adjustment, and administered items) for the interim supply period are each less than total appropriation for the year. That is, the practice of profiling significant equity injections at the start of the year and equity withdrawals at the end of the year, should be avoided.
  - The Treasurer's approval is required to allocate Interim Supply as this authority cannot be delegated under the *Financial Accountability Act 2009*.
  - A Treasurer's Statement, based on the amounts in the CFP, will be issued by the Treasurer. This Statement will allocate each department its appropriation limit, by appropriation heading, available during the Interim Supply period.
- Departmental access to the CFM will be restricted to read-only from 1 July until after the Interim Supply Period ends.
- If it appears the Interim Supply amount may be exhausted prior to when the Annual Appropriation Bills are passed and assented to, subsequent Interim Supply Bills may be necessary to increase Interim Supply. Accordingly, there may be more than one Treasurer's Statement requiring departments to allocate the Interim Supply amount.
- Changes to amounts during the Interim Supply period may only be made under limited circumstances outlined further below.
- Any additional Budget adjustments through the Adjustment Tracking Module (ATM) processed during the Interim Supply period will not flow through to the CFM for allocating.

## 5.2 Use of overdraft during Interim Supply period in exceptional circumstances

Under the *Cash Management Handbook for Departments and Agencies*, overdraft facilities should only be utilised to provide additional working capital to meet temporary cash requirements during period of uneven cash flows. It is not appropriate for overdraft facilities to be used for medium or long-term financial purposes (for example, to purchase assets).

In addition, it is important that overdraft facilities operate on a fluctuating basis, such that they return to a credit position on a regular basis and there is no cumulative build up in the average outstanding balance overtime. Access to a department's overdraft facility should be limited during the Interim Supply period. If departments find they have insufficient supply to meet commitments, they should contact their Treasury Analysts to discuss options available.

## 5.3 Adjustments to the CFP during the Interim Supply period will only be allowed under the following circumstances

### 5.3.1 Approval Process to Re-profile the CFP during the Interim Supply Period

Where there is no change to the department's Interim Supply limit, but the timing of department's cash funding requirements changes within the Interim Supply period, departments may apply to Treasury to re-profile their CFP to reflect their cash needs, e.g. bring forward funding from a future fortnight in the Interim Supply period to the fortnight where the funding is required.

- Departments are to request re-profiling adjustments through their Treasury Analyst, providing all relevant information, including the proposed revised cash funding profile to its Treasury Analyst.
- Treasury Analysts must discuss the request with their Executive Director to decide whether it should be progressed.
- If supported by the Executive Director, Treasury Analysts must discuss the request with EMT, Financial Reporting and Tridata. Final approval to bring forward supply from a later fortnight(s) to the earlier fortnight(s) rests with the Financial Reporting Executive Director.
- If approved, the Tridata Support team will make the change in the Sought tab which EMT will then approve in accordance with the CFM Calendar dates.
- Timing adjustments **must not change** the overall Interim Supply limit for the department. Treasury controls will be in place to monitor this.

### 5.3.2 Approval Process to Access Available Unallocated Supply during the Interim Supply Period

Any unallocated supply is available to address unforeseen issues that arise prior to the passing of the Appropriation Bills. Where a department has insufficient supply in its CFP to meet an unforeseen expenditure, the department may apply to access amounts from the 'unallocated supply', if any.

Adjustments relating to the 'unallocated supply' will result in the department exceeding its supply limit. Therefore, the adjustment requires the Treasurer's approval to utilise the 'unallocated' Interim Supply. A subsequent Treasurer's Statement will also be issued.

- Departments should provide all relevant information including the proposed revised CFP to their Treasury Analyst.
- Departments will be first requested to consider reprofiling their CFP.
- If, towards the end of the Interim Supply period, the department still requires access to the unallocated amount, they may make another application to their Treasury Analyst with appropriate support.
- If Treasury Analysts and their Executive Directors support accessing the 'unallocated amount', Treasury Analysts should discuss the request with Financial Reporting to determine if there is sufficient unallocated supply that could be utilised and obtain approval from the Financial Reporting Executive Director.
- If this option is considered appropriate, the department's Minister is to write to the Treasurer to request approval to increase the Interim Supply allocated to their department. Issues that will be considered in assessing the request would include:
  - Is the payment urgent and unavoidable?
  - Is the payment funded in the annual appropriation for the department?
  - Does the payment form part of the core service delivery operations of the department?
  - Can the payment be delayed or postponed?
- If supported by Treasury, then endorsement will be sought for the Treasurer to:
  - Approve the additional Interim Supply to the department and decrease Treasury
  - Provide a notice (Treasurer's Statement) to the accountable officer of the respective departments advising the amended Interim Supply available and the way it is to be applied between departmental services, equity adjustments and administered items
- If approved, Treasury Analysts will request the Tridata Support team to make the change in the CFM.

## 5.4 Post Interim Supply Period

Once the Annual Appropriation Bills are passed and assented to, the Published Budget data will be rolled into the CFM, populating the CFP 'Published Budget' column and Latest Budget (TARB) column. At this time, Read/Write access will be reinstated for departments enabling further adjustments to be made to the remaining fortnights such that the sum of the rows equals TARB.

Any additional Budget adjustments through the ATM will update the Latest Budget (TARB) column of the CFP once the Latest Budget is submitted and accepted. Departments should then amend the CFP at the next available opportunity, to ensure the sum of the rows equals TARB.

# 6.0 Overview of the Tridata Cash Funding Module

The timetable for system access to the CFM is outlined in the CFM Calendar in Appendix A.

## 6.1 Interim Supply Period

The **general** process for entering CFP information in the CFM before the Annual Appropriation Bills are assented is dependent on the timing of the Budget and tabling of the Annual Appropriation Bills:

### 6.1.1 Process for a pre-July Budget

- The Published Budget for each appropriation and receipt category will be rolled automatically from Tridata into the CFM Published Budget column. The TARB column will equal the Published Budget column during the Interim Supply period.



- Departments are initially required to access the CFM to allocate the Published Budget figure by first using the 'Auto spread function' (for State-funded Departmental Services). Departments can then make adjustments to ensure effective cash management over the Interim Supply period. Other appropriation items are to be manually allocated. The numbers in the Row Totals column will need to match the numbers in the TARB column (which will equal the Published Budget figure initially).
- Departments should save the Sought Tab by the date indicated in the [Interim Supply Period](#) for the relevant financial year. Department access will be restricted to Read-Only from this date.
- EMT will approve the Sought Tab by the date indicated in the same [Key Dates Calendar](#).
- Treasury will calculate the fortnight in which the total Interim Supply limit is exhausted (or nearly exhausted) and close the CFM. The Interim Supply allocation may result in an unallocated balance where the amount required by departments for the Interim Supply period is less than the bulk amount available for allocation.
- No adjustments may be made to this Initial CFP until the Appropriation Bills are passed by Parliament and given Royal assent (users will have Read-Only access to the CFM during this period) except in circumstances outlined in section 4.3.
- Where Budget is available but not yet published, the above still applies however a 'non-Published Budget' (instead of Published Budget) will be rolled into the CFM for Departments to profile and then save in the Sought tab. Any differences that the Published Budget brings to the CFM will be available for allocation post interim supply period.

### 6.1.2 Process following a post-July Budget

- There is no Published Budget figure to allocate since there is no Budget. Therefore, neither the Published Budget nor the TARB columns in the CFP are initially populated.
- Departments will be requested to populate the CFP with amounts required to ensure effective cash management over the Interim supply period.
  - Departments should be practical about the fortnightly amounts requested and only enter the cash requirement actually needed during the Interim Supply period.
  - Treasury Analysts will do a 'reasonableness' check on the amounts entered into the CFM (e.g. compare the amounts entered into the CFM with the Department's current TARB for that financial year).
- Since the Published Budget amount is nil, departments will be required to enter a negative amount in the final fortnight of the financial year, so the sum of the rows adds to nil.
- Treasury will sum each department's requested limit to ensure the total for the Interim Supply period is within this Interim Supply limit provided for in the relevant Appropriation Acts.
  - If the total of all departments exceeds the Interim Supply limit, departments will be given the opportunity to amend the amount in the CFP. Alternatively, Treasury may decide to reduce the Interim Supply period. Departments will then be requested to adjust their CFP to reflect the shorter Interim Supply period and clear any amounts that fall outside the adjusted Interim Supply period. Departments will also need to amend the negative balance in the final fortnight to keep the row total nil.
  - If the total of all departments is less than the Interim Supply limit, the remaining Interim Supply amount will be left 'unallocated'. Access to these funds will follow procedures outlined below.
- Where the total Interim Supply limit is increased during the Interim Supply period (by additional Appropriation Bills providing further 'bulk' supply), departments will be advised to follow the above steps to request additional amounts over the extended Interim Supply period. Again, there will be strict controls to ensure the revised total Interim Supply limit is not exceeded.



- Departments should save the Sought Tab by the date indicated in the Interim Supply Period [Key Dates](#) section of the FMC website for the relevant financial year. Department access to the CFP will be restricted to Read-Only from this date.
- Treasury Analysts will approve the Sought Tab by the date indicated in the same [Key Dates](#) section of the Financial Circular for the relevant financial year.
  - No adjustments may be made to the CFP after this date until the Appropriation Bills are passed by Parliament and given Royal assent (users will have Read-Only access to the CFM during this period) except in the circumstances outlined below.

## 6.2 Post Interim Supply Period

The **general** process for entering CFP information in the CFM after the Annual Appropriation Bill is assented to is:

- If not already, the Published Budget figures will be rolled automatically from Tridata.
- The TARB figures for each appropriation and receipt category will be uploaded automatically from Tridata into the CFM. These will take into account any ATMs approved during the Interim Supply period.
- The impact of additional budget adjustments during the year will appear in the TARB column as soon as the relevant adjustments are approved in the ATM.
- In the Sought tab, Departments initially adjust the CFP information for the remainder of the financial year based on expected cash requirements, including equity withdrawals, for each payment date in the Sought Tab of the CFP.
- Following the initial update, Departments may make subsequent CFP adjustments in the Sought tab between dates marked in green and orange on the CFM calendar (after each appropriation payment date).
- EMT will have until noon on the dates marked in red on the CFM calendar to review information entered in the Sought Tab and, where appropriate, approve the Sought Tab. This updates the Approved Tab.
- The payment of appropriation is based on the amounts in the current fortnight of the Approved Tab. **If a department has not made changes in the Sought Tab, the payment will be based on the existing Approved Tab amounts.**
- Once payments have been made, the CFM will roll over to the next disbursement fortnight and department users will be restored to Read/Write access at noon on the dates marked in green on the CFM calendar (Appendix A).
- All prior fortnight allocations will remain as Read-Only to maintain an accurate record of appropriation payments made to date.

## 7.0 Format of the Cash Funding Profile

The CFP is split into appropriation and receipts as follows:

APPROPRIATION (paid to departments from CF)		
	Controlled	Administered
State-funded	<ul style="list-style-type: none"> <li>Departmental Services</li> <li>Equity Injections</li> </ul>	<ul style="list-style-type: none"> <li>Appropriation for Expenses               <ul style="list-style-type: none"> <li>Equity Injections</li> </ul> </li> </ul>
Commonwealth-funded	<ul style="list-style-type: none"> <li>Departmental Services</li> <li>Equity Injections</li> </ul>	<ul style="list-style-type: none"> <li>Appropriation for Expenses               <ul style="list-style-type: none"> <li>Equity Injections</li> </ul> </li> </ul>

RECEIPTS (Paid to CF by departments)		
	Controlled	Administered
	<ul style="list-style-type: none"> <li>Equity Withdrawals</li> </ul>	<ul style="list-style-type: none"> <li>Equity Withdrawals</li> <li>Administered Receipts</li> </ul>

## 8.0 Cash Funding Profile Appropriation and Receipt Categories

From a Government funding (appropriation) perspective, a balance needs to be maintained between ensuring departments have sufficient funding available to meet the costs of service delivery, whilst ensuring funding is not unnecessarily accumulating in departments' bank accounts in advance of requirement. The accumulation of large cash balances in departments' accounts can place pressure on the Consolidated Fund and should be avoided throughout the year and at year-end.

### 8.1 State-funded Departmental Services Funding

#### **Autospread and Tailoring – applicable only when there is a pre-July Budget**

Departmental services funding must initially be allocated using the “autospread” button. It is strongly recommended that departments then make adjustments to tailor the timing of payments to best match their expenditure profile using the “New Lump Sum Adjustments” line to increase/decrease the amount in each payment.

The “autospread” button will automatically spread the unpaid balance of Departmental Services across all remaining fortnights in accordance with the 95% of 1/26th formula. The first payment (on 1 July) will be

adjusted proportionate with the number of working days before the following payment. For example, if there are three working days before the 2nd payment, it will pay 3/10 of a fortnightly payment.

The final payment in June will comprise the balance of the 1st payment (eg. 7/10) plus the residual 5% from the earlier fortnights. Essentially it is a balancing item.

Departments with annual deferrals in excess of 5% of appropriation may wish to alter the auto spread formula. For example, 90% of 1/26th of total appropriation may be more appropriate. Please contact your Treasury Analyst to arrange this.

When using this tailored approach, it is anticipated that departments will monitor their actual Departmental Services expenditure against forecast and update their CFP as necessary to reflect changes in forecast expenditure patterns.

### **Lump Sum Payments**

Where Treasury and departments have agreed that specific budget adjustments will be paid on a “lump sum” basis (e.g. payment of Natural Disaster Relief and Recovery Arrangements (NDRRA) payments), these adjustments can be identified as lump sum adjustments in the CFM. Lump sum adjustments will not be subject to the application of the Auto Spread formula but may instead be “manually” allocated to the appropriate payment fortnight.

### **Depreciation**

Departmental Services funding will include cash provided for depreciation expenses. Departments not entitled to keep the depreciation funding should ensure that the Appropriation Equity Withdrawal line is also populated to return the cash, preferable in the same fortnight as it is paid.

Departments should ensure that any accumulated depreciation funding that is approved to be retained is quarantined for capital expenditure purposes only and not used to pay recurrent costs.

## **8.2 Other Appropriation Categories**

All other appropriation categories cannot be allocated using the “autospread” function. Instead, departments must manually allocate payments to a payment date that matches its corresponding forecast expenditure. This approach will prevent the build-up of unnecessary cash balances.

## **8.3 Equity Withdrawals (Controlled and Administered)**

These reflect an adjustment to the Government’s investment in an agency and the corresponding decrease in the controlled or administered net asset position of the agency.

Agencies should make Equity Withdrawal payments on the **Friday prior to the public service payday**.

The CFP should provide indicative dates and amounts for the payment of Equity Withdrawals to CF. **Departments are to ensure that amounts identified on the CFP for payment are made on (or before) that date.** If departments are aware that a payment will not be made as per the CFP, the CFP should be updated to reflect the revised payment date **before** the original payment date has passed.

If the total annual amount of Equity Withdrawal to be paid is expected to vary from the amount budgeted (and included in the CFP), then an ATM should be entered to update the Equity Withdrawal to the actual amount that will be returned. The CFP should also then be updated. It is preferred that the ATM and CFP are updated prior to the return of the Equity Withdrawal.

Equity Withdrawals are not netted against any other types of payments. Departments are required to initiate Equity Withdrawal payments in accordance with the CFP. ***Treasury does not invoice departments for Equity Withdrawals.***

Where an equity withdrawal payment is made and for some reason is required to be refunded, it is preferable to offset this refund in a fortnight that has another equity withdrawal payment due, rather than enter a positive equity withdrawal in one fortnight and a negative equity withdrawal in a subsequent fortnight. The positive equity withdrawal does not trigger an automatic payment from the Consolidated Fund.

If there are no future equity withdrawals and a refund is required, enter the positive amount in the fortnight it is required and advise EMT who will follow the procedures to authorise the refund. Alternatively, enter it in the final fortnight and it will be refunded as part of the end of year cash appropriation reconciliation process.

## 8.4 Negative Appropriation

In general, a negative appropriation amount or a negative equity injection will be netted off against positive appropriation amounts such that a department will be paid the net Controlled and/or the net Administered appropriation. It should be noted that a negative Administered amount cannot be offset against a positive Controlled amount and vice versa. Equity Withdrawals are excluded from this calculation. The Equity Withdrawal item in the CFP does not trigger an automatic payment from the Consolidated Fund if it is negative.

However, if the net position for either Controlled or Administered is a negative amount, the positive amount is paid in accordance with the CFP and the department must pay the full negative amount via a separate payment to CF on or before the payment fortnight. It is the responsibility of the department to initiate this return payment. **Treasury does not invoice departments for this negative amount.**

Where there is a need to reduce cash balances (e.g. pay money back to CF), it is best to net this off a fortnight with a positive payment amount, rather than enter a negative amount in one fortnight, followed by positive amounts in subsequent fortnights. Departments should avoid showing negative appropriation in a CFP fortnight during the year.

Other than Equity Withdrawals and administered revenue, departments should NOT return appropriation to the Consolidated Fund during the year. This is only permissible in the last fortnight where the final cash appropriation position is finalised.

## 8.5 Administered Receipts

All departments are requested to remit their Administered Receipts to CF on the last working day of the month. For those agencies with significant administered revenue, exceeding \$1 million, remittances are to occur every Friday.

The CFP should provide indicative dates for payment of Administered Receipts to CF. It is the responsibility of the department to initiate these payments. **Treasury does not invoice departments for Administered Receipts.**

The actual amount remitted does not need to agree to the amount in the CFP but if the annual amount to be paid is expected to vary from the amount budgeted (and included in the CFP), then an ATM should be entered to update the Administered Receipts and the CFP amended.

## Appendix A: 2025-26 Cash Funding Module Calendar



**Queensland  
Government**

Jul-25					Aug-25					Jun-25				
Mo	Tu	We	Th	Fr	Mo	Tu	We	Th	Fr	Mo	Tu	We	Th	Fr
	1	2	3	4*						2	3	4	5	6*
7	8	9	10	11*	4	5	6	7	8*	9	10	11	12	13*
14	15	16	17	18*	11	12	13	14	15*	16	17	18	19	20*
21	22	23	24	25*	18	19	20	21	22*	23	24	25	26	27*
28	29	30	31*		25	26	27	28	29*	30*				
Oct-25					Nov-25					Sep-25				
Mo	Tu	We	Th	Fr	Mo	Tu	We	Th	Fr	Mo	Tu	We	Th	Fr
		1	2	3*						1	2	3	4	5*
6	7	8	9	10*	10	11	12	13	14*	8	9	10	11	12*
13	14	15	16	17*	17	18	19	20	21*	15	16	17	18	19*
20	21	22	23	24*	24	25	26	27	28*	22	23	24	25	26*
27	28	29	30	31*						29*	30*			
Jan-26					Feb-26					Dec-25				
Mo	Tu	We	Th	Fr	Mo	Tu	We	Th	Fr	Mo	Tu	We	Th	Fr
			1	2*	2	3	4	5	6*	1	2	3	4	5*
5	6	7	8	9*	9	10	11	12	13*	8	9	10	11	12*
12	13	14	15	16*	16	17	18	19	20*	15	16	17	18	19*
19	20	21	22	23*	23	24	25	26	27*	22	23	24	25	26
26	27	28	29	30*						29	30	31		
Apr-26					May-26					Mar-26				
Mo	Tu	We	Th	Fr	Mo	Tu	We	Th	Fr	Mo	Tu	We	Th	Fr
		1	2	3						2	3	4	5	6*
6	7	8	9	10*	4	5	6	7	8*	9	10	11	12	13*
13	14	15	16	17*	11	12	13	14	15*	16	17	18	19	20*
20	21	22	23	24*	18	19	20	21	22*	23	24	25	26	27*
27	28	29	30*		25	26	27	28	29*	30	31*			
Jun-26														
Mo	Tu	We	Th	Fr						Mo	Tu	We	Th	Fr
1	2	3	4	5*						1	2	3	4	5*
8	9	10	11	12*						8	9	10	11	12*
15	16	17	18	19*						15	16	17	18	19*
22	23	24	25	26*						22	23	24	25	26*
29	30*									29	30*			

### Key

	Public Holiday
	CFM opens to agencies from midday (read-only access during interim supply period)
	CFM closed to agencies at 12pm
	CFM closed to Treasury Offices at 12pm
	Appropriation payment dates
	"Final" Appropriation payment date (End of Year process)
*	Remit Administered Receipts over \$1M - All Agencies

### Contacts

Email:  
[accountspayable@treasury.qld.gov.au](mailto:accountspayable@treasury.qld.gov.au)  
 (Accounts Payable) - for any invoices related queries  
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 (Expenditure Monitoring Team) - for approval and cash funding profile related queries



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