Appendix 2 – Abbreviations

| **Abbreviation:** | Full title or term |
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| AASB | Australian Accounting Standards Board |
| AAO | [Administrative Arrangements Orders](https://www.legislation.gov.au/Browse/ByRegDate/AdministrativeArrangementsOrders/InForce) |
| APS | Australian Public Service |
| CBMS | [Central Budget Management System](https://www.finance.gov.au/government/federal-budget/central-budget-management-system-cbms/cbms-training) |
| CCEs | Corporate Commonwealth entities |
| Finance Minister | Minister for Finance |
| FRR | [*Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*](https://www.legislation.gov.au/Series/F2015L00131) |
| MoG | Machinery of Government |
| MoU | Memorandum of Understanding |
| NCE | Non‑corporate Commonwealth entity |
| PGPA Act | [*Public Governance, Performance and Accountability Act 2013*](https://www.legislation.gov.au/Series/C2013A00123) |
| PS Act | [*Public Service Act 1999*](https://www.legislation.gov.au/Series/C2004A00538) |
| RMG | Resource Management Guide |