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| FRD 13 |  |  | Disclosure of Parliamentary Appropriations (November 2005)  |
|  |  |  |  |
| Purpose |  | 1.1 | To specify the format for disclosures required by AAS 29 *Financial Reporting by Government Departments*, paragraph 12.6. |
| Application |  | 2.1 | Applies to all entities defined as a department under section 3 of the *Financial Management Act* *1994*. |
| Operative date |  | 3.1 | * **Reporting periods commencing 1 July 2003.**
* **AFRB No. 28 *Disclosure of Parliamentary Appropriations* is withdrawn effective 1 July 2003.**
 |
| Requirements |  | 4.1 | Disclosures required by paragraph 12.6 of AAS 29 must be presented in a tabular format, with columns for applicable legislation, total Parliamentary authority, appropriations applied and variance, as illustrated in Appendix 1. |
| Relevant pronouncements |  | 5.1 | AAS 29 *Financial Reporting by Government Departments* (June 1998). |
| Background |  | 6.1 | This FRD specifies the format for disclosure of Parliamentary appropriations, to ensure consistent and compliant information is presented in accordance with AAS 29. This will enhance the comparability of financial statements across departments to assist in economic decision-making and assessments of accountability. AFRB No. 28 previously required the format prescribed by this FRD. |

# Appendix 1 – Note to the financial statement on annual Parliamentary appropriations

## Note XX. Summary of compliance with annual Parliamentary appropriations

(a) Summary of compliance with annual Parliamentary appropriations

The following table discloses the details of the various annual Parliamentary appropriations received by the Department for the year. In accordance with accrual output-based management procedures ‘Provision for outputs’ and ‘Additions to net assets’ are disclosed as ‘controlled’ activities of the Department. Administered transactions are those that are undertaken on behalf of the State over which the Department has no control or discretion.

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| --- | --- | --- | --- | --- | --- |
|  | Appropriation Act |  | *Financial Management Act 1994* |  |  |
|  | **Annual Appropriation ($’000)** | **Advance from Treasurer ($’000)** | **Section 3(2) ($’000)** |  | **Section 29($’000)** | **Section 30($’000)** | **Section 32($’000)** | **Section 35 Advances($’000)** |  | **Total Parliamentary Authority ($’000)** | **Appropriations Applied ($’000)** | **Variance ($’000)** |
|  | **20X2** | **20X1** | **20X2** | **20X1** | **20X2** | **20X1** |  | **20X2** | **20X1** | **20X2** | **20X1** | **20X2** | **20X1** | **20X2** | **20X1** |  | **20X2** | **20X1** | **20X2** | **20X1** | **20X2** | **20X1** |
| **Controlled**  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Provision for outputs |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Additions to net assets |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Administered** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Payments made on behalf of the State |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| **Total** |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |

Notes:

(a) Include an explanation of the reasons for any material variances between annual Parliamentary appropriations and appropriations applied, as identified in the ‘Summary of compliance with annual Parliamentary appropriations’.

(b) Summary of compliance with special appropriations

|  |  |  |
| --- | --- | --- |
| Authority | Purpose | Appropriations applied |
|  |  | **20X2$’000** | **20X1$’000** |
| Section 34 of the *Technology Act* 1970 | Data storage and security |  |  |
| Section 45 of the *New Technologies Act* 1998 | Contributions to hospital research facilities |  |  |
|  | **Total** |  |  |