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| FRD 13 |  |  | Disclosure of Parliamentary Appropriations (April 2022) |
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| Purpose |  | 1.1 | To specify the format for disclosures required by AASB 1058 *Income of Not-for-Profit Entities*, paragraph 39. |
| 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.** |
|  |  | 3.2 | **AFRB No. 28 *Disclosure of Parliamentary Appropriations* is withdrawn effective 1 July 2003.** |
| Requirements |  | 4.1 | Disclosures required by paragraph 39 of AASB 1058 must be presented in a tabular format, with columns for applicable legislation, total Parliamentary authority, appropriations applied and variance, as illustrated in the Model Report for Victorian Government Departments. |
| Relevant pronouncements |  | 5.1 | AASB 1058 Income of Not-for-Profit entities |
| Background |  | 6.1 | This FRD specifies the format for disclosure of Parliamentary appropriations, to ensure consistent and compliant information is presented in accordance with AASB 1058. 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. |
|  |  | 6.2 | This FRD was updated in:  April 2022 to update references from AAS 29 to AASB 1058 and remove Appendix 1 as an identical illustration is included in the Model Report. |
| Model for Disclosure |  | 7.1 | *Model Report for Victorian Government Departments* – Section 2 Funding delivery of our services  2.3 Summary of compliance with annual Parliamentary and special appropriations |