FRD 10

Legislation	Requirement	Page referenc
Ministeria	Directions (continued)	
Financial Re	port	
SD 4.2(g)	Specific information requirements	Page 10
SD 4.2(j)	Sign-off requirements	Page 11
Financial stat	tements required under Part 7 of the FMA	
SD4.2(a)	Statement of changes in equity	Page 94
SD4.2(b)	Operating statement	Page 86
SD4.2(b)	Balance sheet	Page 90
SD4.2(b)	Cash flow statement	Page 97
Other require	ements under Standing Directions 4.2	
SD4.2(c)	Compliance with Australian accounting standards and other authoritative pronouncements	Page 103
SD4.2(c)	Compliance with Ministerial Directions	Page 103
SD4.2(d)	Rounding of amounts	Page 108
SD4.2(c)	Accountable officer's declaration	Page 82
SD4.2(f)	Compliance with Model Financial Report	[Entities to determine as appropriate]
Other disclos	ures as required by FRDs in notes to the financial statements	
FRD 9A	Departmental Disclosure of Administered Assets and Liabilities by Activity	Page 148
FRD 11A	Disclosure of Ex gratia Expenses	Page 287
FRD 13	Disclosure of Parliamentary Appropriations	Page 284
FRD 21B	Disclosures of Responsible Persons, Executive Officers and other Personnel (Contractors with Significant Management Responsibilities) in the Financial Report	Page 295, 296 299
FRD 102	Inventories	Page 188
FRD 103F	Non-Financial Physical Assets	Page 189
FRD 104	Foreign Currency	Page 129
FRD 106	Impairment of Assets	Page 114
FRD 109	Intangible Assets	Page 123
FRD 107A	Investment Properties	Page 210
FRD 110	Cash Flow Statements	Page 97
FRD 112D	Defined Benefit Superannuation Obligations	Page 112
FRD 113A	Investments in Subsidiaries, Joint Ventures and Associates in Separate Financial Statements	Page 178
FRD 114A	Financial Instruments – General Government Entities and Public Non Financial Corporations	Page 119
FRD 119A	Transfers through Contributed Capital	Page 162
Legislation		
Freedom of Information Act 1982		Page 49
Building Act 1993		Page 51
Protected Disclosure Act 2012		Page 52
Carers Recognition Act 2012 Victorian Inductry Participation Bolicy Act 2002		Page 54
Victorian Industry Participation Policy Act 2003 Financial Management Act 1994		Page 44