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| FRD 13 |  |  | Disclosure of Parliamentary Appropriations (April 2024) |
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| Purpose |  |  | To specify the format for disclosure of parliamentary appropriations. |
| Application |  |  | Applies to all entities defined as a ‘department’ under section 3 of the *Financial Management Act 1994*. |
| Operative date |  |  | Reporting periods commencing on or after 1 July 2023 |
| Requirements |  |  | The disclosures required under paragraph 39 of AASB 1058 *Income of Not-for-Profit Entities* must be presented in a tabular format. This disclosure has been illustrated in the *Model Report for Victorian Government Departments.* |
|  |  |  | Additional disclosures are required where Advances from the Treasurer have not been fully spent or applied in the current reporting period. This includes disclosing the unspent amounts and explaining why these amounts were not applied during the reporting period. |
| Relevant pronouncements |  |  | AASB 1058 *Income of Not-for-Profit entities* |
| Background |  |  | This FRD specifies the format for disclosure of parliamentary appropriations. This is to ensure consistency and comparability of information between departments. AFRB No. 28 previously required the format prescribed by this FRD. |
|  |  |  | This FRD was updated in:  July 2003 to withdraw AFRB No. 28 Disclosure of Parliamentary Appropriation effective 1 July 2003.  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.  April 2024 to require additional disclosures where funds relating to Advances from the Treasurer have not been fully spent or applied in the current reporting period. |
| Model for Disclosure |  |  | *Model Report for Victorian Government Departments –* Note 2.3 Summary of compliance with annual Parliamentary and special appropriations. |