



# **Public Governance, Performance and Accountability (Financial Reporting) Amendment Rule 2018**

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I, Mathias Cormann, Minister for Finance, make the following rules.

Dated 19 March 2018

Mathias Cormann  
Minister for Finance

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## 1 Name

This instrument is the *Public Governance, Performance and Accountability (Financial Reporting) Amendment Rule 2018*.

## 2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information		
Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	The day after this instrument is registered.	28 March 2018

Note: This table relates only to the provisions of this instrument as originally made. It will not be amended to deal with any later amendments of this instrument.

- (2) Any information in column 3 of the table is not part of this instrument. Information may be inserted in this column, or information in it may be edited, in any published version of this instrument.

## 3 Authority

This instrument is made under the *Public Governance, Performance and Accountability Act 2013*.

## 4 Schedules

Each instrument that is specified in a Schedule to this instrument is amended or repealed as set out in the applicable items in the Schedule concerned, and any other item in a Schedule to this instrument has effect according to its terms.

## Schedule 1—Amendments

### *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*

#### 1 Subsection 3(2)

Omit “2016”, substitute “2017”.

#### 2 Paragraph 18(3)(a)

Repeal the paragraph, substitute:

- (a) an AAS (the *listed AAS*) listed in that item in relation to a matter (the *listed matter*) listed in that item; and

#### 3 Subsection 18(3) (table)

Repeal the table, substitute:

Tier 1 reporting requirements			
Item	Reporting entity	Listed matter	Listed AAS
1	Airservices Australia	Defined benefit superannuation Financial instruments Fair value measurement	AASB 7 <i>Financial Instruments: Disclosure</i> AASB 13 <i>Fair Value Measurement</i> AASB 119 <i>Employee Benefits</i>
2	Clean Energy Finance Corporation	Financial instruments Fair value measurement	AASB 7 <i>Financial Instruments: Disclosure</i> AASB 13 <i>Fair Value Measurement</i>
3	Department of Defence	Administered defined benefit superannuation	AASB 119 <i>Employee Benefits</i>
4	Department of Education and Training	Administered financial assets Administered financial instruments Administered fair value measurement	AASB 7 <i>Financial Instruments: Disclosure</i> AASB 13 <i>Fair Value Measurement</i>
5	Department of Finance	Administered defined benefit superannuation Administered investments Administered financial instruments Administered fair value measurement	AASB 7 <i>Financial Instruments: Disclosure</i> AASB 13 <i>Fair Value Measurement</i> AASB 119 <i>Employee Benefits</i>
6	Department of Foreign Affairs and Trade	Administered financial assets Administered financial instruments Administered fair value measurement Non-financial assets Fair value measurement	AASB 7 <i>Financial Instruments: Disclosure</i> AASB 12 <i>Disclosure of Interests in Other Entities</i> AASB 13 <i>Fair Value Measurement</i> AASB 116 <i>Property, Plant and Equipment</i>

<b>Tier 1 reporting requirements</b>			
<b>Item</b>	<b>Reporting entity</b>	<b>Listed matter</b>	<b>Listed AAS</b>
7	Department of Industry, Innovation and Science	Administered financial assets Administered financial instruments Administered fair value measurement	AASB 7 <i>Financial Instruments: Disclosure</i> AASB 13 <i>Fair Value Measurement</i>
8	Department of the Treasury	Administered financial instruments Administered investments Administered fair value measurement	AASB 7 <i>Financial Instruments: Disclosure</i> AASB 12 <i>Disclosure of Interests in Other Entities</i> AASB 13 <i>Fair Value Measurement</i>