



Australian Government

Registered Organisations Commission

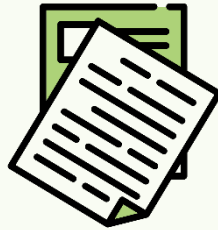
Registered Organisations Commission (ROC)

Financial reporting workshop

7 May 2019



Overview of topics



Preparing the subsection
255(2A) report



Including 'nil' disclosures in the
financial statements, notes or
officer's declaration statement



Using the model
financial statements



Other financial reporting
requirements under the RO Act



Subsection 255(2A) report

A report that shows the total expenditure incurred by reporting units during the financial year in relation to each of the following:

- remuneration, and other employment-related costs and expenses, in respect of employees;
- advertising;
- operating costs;
- donations to political parties;
- legal costs.



Reporting guidelines – Item 21

21

All activities described within items 10 – 20 of these reporting guidelines must be disclosed in the GPFR. If any of the activities identified have not occurred in the reporting period, a statement to this effect must be included either in the financial statements, the notes or in the officer's declaration statement



Model financial statements

Illustrative only and does not attempt to show all possible accounting and disclosure requirements

Only the disclosures that are applicable to a reporting units individual circumstances are to be included in the audited financial report



For more information or to contact us

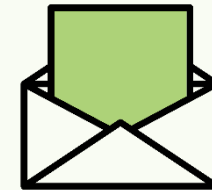


ROC website
www.roc.gov.au



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(service operates between
9.00am and 5.00pm
Monday to Friday)



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