Approved exemptions from the requirements of the
Public Governance, Performance and Accountability (Financial Reporting) Rule 2015

(The below exemptions remain effective until rescinded in writing, or the repeal of the *Public Governance, Performance and Accountability (Financial Reporting) Rule 2015*, whichever occurs first)

Entity	Details of exemption including relevant provision(s) of the PGPA Financial Reporting Rule
Australian National University (ANU)	• Section 12 to enable the ANU to continue its current practice of aligning the presentation of the Income Statement and Statement of Comprehensive Income with that prescribed by the Department of Education's "Financial Statement Guidelines for Higher Education Providers". • Subsection 24(2) which defines how on-costs (for example, workers' compensation insurance and payroll tax) are presented in financial statements. ANU can instead report its on-costs in accordance with "Financial Statement Guidelines for Higher Education Providers".
Department of Foreign Affairs and Trade	• Subsections 37(a) and 43(2)(b) to require net recording of receipts on behalf of other entities as per section 74 of the *Public Governance, Performance and Accountability Act 2013*. • Subsection 43(3)(a) to require net recording of cash payments on behalf of other entities made from appropriations. • Section 47 to not require separate disclosure of money paid on behalf of other entities.
Future Fund (the Future Fund Board of Guardians and the Future Fund Management Agency)	• Sections 6, 8 and 9 to enable the Future Fund to comply with the 'investment entity' requirements under Australian Accounting Standards – AASB 10.
National Indigenous Australians Agency – Aboriginals Benefit Account	• Sections 9, 32 and 33 to enable the Aboriginals Benefit Account to present its administered activities in departmental format, in accord with current practice. • Divisions 2, 3, 4 and 5 of Part 6 to the extent that the Aboriginals Benefit Account has no appropriation transactions and balances other than through its special account.

Note: entity names may change from time to time