



FRR 5A Statement of Cash Flows

INTRODUCTION

Policy items, indicated by **shaded bold print**, form the Minimum Reporting Requirements (MRRs).

Pursuant to sections 38(2) and 39(2) of the *Financial and Performance Management Standard 2019* (FPMS), departments and statutory bodies must prepare their financial statements in accordance with the MRRs. All of the MRRs are mandatory for departments. Statutory bodies comply with the FPMS by applying the parts of the MRRs that are considered relevant to their circumstances.

Application guidance, indicated by plain text under the “Application Guidance” sub-headings, provides support on interpreting and applying mandatory policy items in practice.

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5A.1 PRESENTATION OF CASH FLOWS

REFERENCES

- AASB 107 *Statement of Cash Flows*
- AASB 1054 *Australian Additional Disclosures*
- Interpretation 1031 *Accounting for the Goods and Services Tax (GST)*

POLICY

- The required line items for the Statement of Cash Flows are as outlined in the corresponding model financial statements unless the line items are not applicable to the entity.
- An agency must report cash flows from operating activities using the direct method, whereby major classes of gross cash receipts and gross cash payments are disclosed.
- To maintain consistency with whole-of-Government reporting, agencies must classify:
 - dividends paid as cash flows from financing activities; and
 - interest paid, and interest and dividends received, as operating cash flows.
- Cash flows in relation to the Paid Parental Leave Scheme are to be recognised as part of 'Cash flows from operating activities – Other'.
- A Statement of Cash Flows is not required for a department's 'administered' transactions if the 'note only' presentation is adopted.
- When presenting GST cash flows, use of either the 'two line' method (disclosure of GST paid to the ATO and GST input tax credits received) or the 'four line' method (disclosing in addition to those items in the 'two line' method, GST paid to suppliers and GST received from customers) is permitted. The preferred option is the 'four line' disclosure.