

# AASB 2026-4 obligation register - specimen

Accounting Standard AASB 2026-4 Amendments to Australian Accounting Standards, Application of AASB 18 and AASB 107 by Superannuation and Not-for-Profit Entities and Operating Cash Flow Reconciliation (F2026L01162).

Record retrieved 2026-10-20. Requirements are our own words, cited to the paragraph. Not legal advice; does not certify. This is not the instrument.

**SPECIMEN: three of 28 rows. The paid kit contains the full register, the evidence sheet and the dated plan.**

| Citation                  | Title                                                                 | Binding party                                                                                                                                                               | Requirement (our words)                                                                                                                                                                                                                                                                                                | Evidence to keep                                                                                                                                                                                                                                                                                                       | Dates                                                                                                                                      | Owner | Due |
|---------------------------|-----------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|-------|-----|
| AASB 18 paragraph Aus9.1  | Read the user tests through a not-for-profit lens                     | A not-for-profit entity preparing Tier 1 general purpose financial statements.                                                                                              | When a not-for-profit entity applies the objective and user references in AASB 18, it reads the phrases about future net cash inflows and stewardship in line with the common information needs of not-for-profit report users set out in the Conceptual Framework. The test is not an investor return test.           | A note in the financial statements preparation file recording which user needs were applied and where the Conceptual Framework description was used.; The presentation policy paper or accounting position paper that names the resource providers, recipients of goods and services and oversight parties considered. | 2027-12-31 The instrument commences for this paragraph; 2028-01-01 First annual periods beginning on or after this date apply the Standard |       |     |
| AASB 18 paragraph Aus11.1 | Use a defined label with a different meaning only on a faithful basis | A superannuation entity that applies AASB 1056. Also a public sector not-for-profit, other than a higher education provider, that has elected the paragraph Aus47.2 relief. | The entity may put a label defined in AASB 18 on a total or subtotal that does not meet the defined meaning, including the operating profit or loss label, provided the label faithfully represents what the amount contains. The permission does not remove the faithful representation test in paragraphs 43 and 74. | A label register that lists each AASB 18 defined label used, the amount it labels and the reason the label is faithful.; The note or accounting policy wording that explains any label whose meaning differs from the Appendix A definition.                                                                           | 2027-12-31 The instrument commences for this paragraph; 2028-01-01 First annual periods beginning on or after this date apply the Standard |       |     |
| AASB 18 paragraph Aus23.1 | Present every relevant AASB 1056 line item in the primary statements  | A superannuation entity applying AASB 1056.                                                                                                                                 | Even where AASB 18 paragraph 23 would allow a line item to be combined because it is not needed for a useful structured summary, a superannuation entity presents every relevant line item that AASB 1056 requires. The statement of changes in member benefits is included in that duty.                              | A line item mapping from AASB 1056 to each primary statement, marked presented, combined or not applicable with the reason.; The statement of changes in member benefits as presented, with a tie to the trial balance.                                                                                                | 2027-12-31 The instrument commences for this paragraph; 2028-01-01 First annual periods beginning on or after this date apply the Standard |       |     |