

TREASURER'S INSTRUCTION 13

EXPENDITURE INCURRED BY MINISTERS AND MINISTERIAL STAFF

Reissued: 1 January 2019

Effective: 1 January 2019

Scope

- 13.1 This instruction applies to:
- 13.1.1 each Minister; and
 - 13.1.2 each person employed pursuant to section 71 of the *Public Sector Act 2009*, and each person employed pursuant to the *Constitution Act 1934*, as a member of a Minister's personal staff (referred to in this instruction as "Ministerial Officers").
- 13.2 Treasurer's Instruction 12 *Government Purchase Cards and Stored Value Cards* shall not apply to those to whom this instruction applies.

Objective

- 13.3 To specify requirements for the documentation of expenditure incurred by Ministers and Ministerial Officers.
- 13.4 To specify a policy for the use of purchase and other credit cards by Ministers and Ministerial Officers.
- 13.4A To prohibit the purchase of alcohol by Ministers and Ministerial Officers.

Interpretation and Definition

- 13.5 This instruction should be interpreted and applied in accordance with Treasurer's Instruction 1 *Interpretation and Application*.
- 13.6 For the purposes of this instruction "Purchase card" has the same meaning as defined in Treasurer's Instruction 12 *Government Purchase Cards and Stored Value Cards* and means a purchase card available for the purchase of generic goods and services for use by public authorities, and their employees, through any purchase card arrangement, including a whole of government arrangement.

Instruction

- 13.7 Each Minister is entitled to be issued with a purchase card referred to in Treasurer's Instruction 12 *Government Purchase Cards and Stored Value Cards*.
- 13.8 A Minister may elect to use a credit card, other than a Government purchase card, for official purposes.
- 13.9 Ministerial Officers employed as Chiefs of Staff, Ministerial Advisers, Policy Advisers and/or Media Advisers are entitled to be issued with a Government purchase card only when they are accompanying Ministers on intrastate, interstate and/or overseas travel. The purchase card must be surrendered immediately on return to Adelaide.
- 13.10 Where it will facilitate the conduct of everyday business in Ministerial Offices, Ministers may approve the issue of one Government purchase card per office to a Ministerial Officer employed solely to carry out administrative or office management duties.
- 13.11 No account in respect of any credit card may be reimbursed by the responsible authority unless the expenses being claimed were incurred on official business and no other claims have been made or will be made for such expenses from other sources.
- 13.12 All claims for reimbursement submitted by a Minister and all purchases made using a Government purchase card must be certified by that Minister.
- 13.13 All claims for reimbursement submitted by a Ministerial Officer and all purchases made by a Ministerial Officer using a Government purchase card must be certified by that officer and approved by the responsible Minister or a person authorised by the Minister to approve such claims or purchases.
- 13.14 All claims submitted for reimbursement and all purchases made using a Government purchase card with a value of \$50 (GST exclusive) or more are required to be accompanied by appropriate supporting documentation. Supporting documentation includes a tax invoice if the GST exclusive value of the purchase exceeds \$75, except where otherwise determined by the Australian Taxation Office.
- 13.14.1 Where a fringe benefit has been provided, details relating to the fringe benefit are required to enable the public authority to correctly calculate its FBT liability. The documentation that is required is dependant on the circumstances.
- For entertainment or tax exempt body meal entertainment the number of persons that receive the benefit is required and the number of those persons who are SA Government employees and their associates is also required.
 - For other taxable fringe benefits, documentation such as declarations, travel diaries and log books may be required.

13.14.2 In rare circumstances, where supporting documentation is unavailable, the Minister or Ministerial Officer can provide written details regarding the reimbursement or purchase.

Expenditure on alcohol

13.15 Subject to clause 13.16, a Minister or Ministerial Officer –

13.15.1 must not use Government funds to purchase any alcohol; and

13.15.2 is not entitled to be reimbursed for the cost of any alcohol.

13.16 Clause 13.15 does not apply in circumstances outlined in guidelines which have been approved by the Treasurer.

13.17 In this instruction, **alcohol** has the same meaning as **liquor** under the *Liquor Licensing Act 1997*.

For queries contact:

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