

South Australia

Treasurer's Instructions 1 — Interpretation and Application

under the *Public Finance and Audit Act 1987*

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1—Title

These instructions form part of the *Treasurer's Instructions (General)* and may be referred to as *Treasurer's Instructions 1 — Interpretation and Application*.

2—Commencement

These instructions come into operation on 1 July 2026.

3—Scope

These instructions apply to all public authorities.

4—Objects

The objects of these instructions are—

- (a) to provide guidelines for the interpretation of Treasurer's instructions; and
- (b) to specify the extent to which Treasurer's instructions apply to public authorities.

5—Application

- (1) Treasurer's instructions, including *Treasurer's Instructions (Accounting Policy Statements)*, will apply to each public authority as defined by the *Public Finance and Audit Act 1987*, with the exception of—
 - (a) University of Adelaide; and
 - (b) Flinders University; and
 - (c) University of South Australia; and
 - (d) Adelaide University.
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- (2) Where instructions, or parts of instructions, specifically limit compliance to a particular type of public authority, only that type of public authority is required to comply with those, or the relevant parts of those, instructions.

6—Variations and exemptions

- (1) The Treasurer may—
 - (a) exempt a public authority from compliance with any part of an instruction; or
 - (b) modify the operation or application of any part of an instruction to the extent that the part applies to a particular public authority or class of public authorities.
- (2) An exemption or modification given or made by the Treasurer under this instruction may be subject to such conditions as the Treasurer thinks fit.
- (3) The Treasurer may at any time revoke or vary—
 - (a) an exemption or modification under this instruction; or
 - (b) a condition of an exemption or modification under this instruction.

7—General transitional provisions

- (1) Subclauses (2) to (7) only apply to the extent they are expressed to apply in particular instructions.
- (2) A policy, procedure, system, program or internal control in place under revoked Treasurer's instructions immediately before the commencement date of the relevant Treasurer's instructions will continue as a policy, procedure, system or program under a corresponding provision of the *Treasurer's Instructions (General)*.
- (3) A process to establish or vary a policy, procedure, system, program or internal control commenced under revoked Treasurer's instructions before the commencement date of the relevant Treasurer's instructions may be continued and completed under the relevant Treasurer's instructions from the point reached immediately before that date.
- (4) The Chief Executive of each public authority must ensure that each policy, procedure, system or program to which subclause (2) or (3) applies is reviewed, and the outcome of any such review is adopted, under the relevant Treasurer's instructions within 6 months of the commencement date or such other date designated by the relevant Treasurer's instructions.
- (5) An authorisation or approval given under revoked Treasurer's instructions and in place immediately before the commencement date of the relevant Treasurer's instructions will have effect under a corresponding provision of the relevant Treasurer's instructions.
- (6) Subject to subclause (7), a variation to the effect of revoked Treasurer's instructions in force immediately before the commencement date of the relevant Treasurer's instructions may continue to have effect as if it were a modification to the corresponding provision of the relevant Treasurer's instructions.
- (7) A variation that continues under subclause (6) as a modification under the relevant Treasurer's instructions—
 - (a) may be revoked by the Treasurer at any time; and

- (b) subject to paragraph (a), will cease to have effect in any event 6 months after the commencement date of the relevant Treasurer's instructions or such other date designated by the relevant Treasurer's instructions unless it is confirmed or replaced by the Treasurer before that date.

8—Interpretation

- (1) For the purpose of the Treasurer's instructions—

revoked TI means *Treasurer's Instruction X – Name of revoked TI* issued date.

Australian accounting standards means accounting standards issued by the Australian Accounting Standards Board which are in force in relation to the reporting period to which the financial statements relate;

Chief Executive has the same meaning as **Chief Executive Officer** in section 4 of the *Public Finance and Audit Act 1987*;

employee means a South Australian Government employee who is an employee of the Crown or a statutory authority or a person who is appointed to any office under an Act;

DTF CE means the Chief Executive of the Department of Treasury and Finance;

governing authority means the person or group of persons or the board or any other management body to whom the ultimate management of a public authority (that is not an administrative unit) is committed pursuant to the constitution or the governing legislation of the relevant public authority, and means a natural person who is constituted as a corporation sole where the public authority is a corporation sole;

Administrative unit means a government controlled entity, established or continuing in existence, under the *Public Sector Act 2009* or otherwise designated as an administrative unit by the Government;

Minister, in relation to a public authority, means the Minister of the Crown who has responsibility for the public authority, or the relevant part of the public authority, or the Minister who administers the Act under which a public authority that is not an administrative unit was constituted;

public authority has the same meaning as in section 4 of the *Public Finance and Audit Act 1987*;

public corporation means a statutory corporation to which provisions of the *Public Corporations Act 1993* apply by way of its incorporating Act or by regulation. (A statutory corporation is a body corporate (other than a council or university) that is established by or under an Act and comprises or includes, or has a governing body that comprises or includes, a Minister or a person or body appointed by the Governor or a Minister).

- (2) Additional guidance, forms and resources are available to finance officers from the Department of Treasury and Finance's extranet DTF Extra.