

South Australia

## Treasurer's Instructions 3 — Appropriation

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 3 — Appropriation*.

#### 2—Commencement

These instructions come into operation on 1 July 2026.

#### 3—Scope

These instructions apply to all public authorities unless otherwise stated.

#### 4—Objects

The object of these instructions is to require the Chief Executive of each public authority to institute appropriate controls in respect of money appropriated by Parliament for the public purposes of the State.

#### 5—Internal controls for appropriation

- (1) Each Chief Executive must ensure that the public authority for which they are responsible has in place appropriate internal controls to ensure that money applied from the Consolidated Account does not exceed those amounts listed against the purposes of appropriation shown in the annual Appropriation Act.

**Note—**

The basic authority for annual appropriations from the Consolidated Account is the annual Appropriation Act. Schedule 1 of the Act lists both the purposes of appropriation and the amount allocated to each purpose.

- (2) Where the Chief Executive of a public authority believes that amounts specified in Schedule 1 of the annual Appropriation Act are insufficient to meet a purpose of appropriation, a request for additional funds or for the transfer of funds between purposes must be forwarded to the Department of Treasury and Finance, having first been endorsed by the responsible Minister.

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- (3) The Treasurer may direct that money issued or applied from the Consolidated Account for a purpose specified in Schedule 1 of the annual Appropriation Act be credited to a Special Deposit Account established for the purpose and recorded in the name of a public authority.
- (4) Money credited to a Special Deposit Account established in accordance with subclause (3) will be subject to any conditions that the Treasurer may determine from time to time, but for the purposes of preparing annual financial statements in accordance with *Treasurer's Instruction 19 - Financial Reporting*, that money is deemed to be controlled by the public authority in the name of which the money is recorded.

**6—Additional internal controls for supply period**

During the supply period from 1 July until the annual Appropriation Act receives royal assent, the Chief Executive must ensure that the following additional appropriation internal controls are in place:

- (a) spending patterns, in aggregate, should be consistent with expenditure levels of the same period for the previous year;
- (b) appropriation is limited to the purposes and amounts as shown in the previous year's schedule to the Appropriation Act;
- (c) any variations to the above should be referred to the Department of Treasury and Finance.

**7—Interpretation**

- (1) These instructions should be interpreted and applied in accordance with *Treasurer's Instructions 1 - Interpretation and Application*.
- (2) Additional guidance, forms and resources are available to finance officers from the Department of Treasury and Finance's extranet DTF Extra.