

No	TREASURER'S INSTRUCTION	Reissued:	Effective:	Scope	Objective
1	INTERPRETATION AND APPLICATION	12-Apr-07	12-Apr-07	1.1 This instruction applies to all public authorities.	1.2 To provide guidelines for the interpretation of the Treasurer's instructions. 1.3 To specify the extent to which Treasurer's instructions shall apply to public authorities.
2	FINANCIAL MANAGEMENT	09/03/2008	01-Jul-08	2.1 This instruction applies to all public authorities and to the financial functions and responsibilities under the management control of the public authority. These include functions and responsibilities assigned to the management control of public authorities under an outsourcing agreement. Certain financial management functions and responsibilities can be subject to an outsourced service arrangement, including an arrangement with Shared Services SA. Where this occurs, a Service Level Determination will define the responsibilities that have been agreed and allocated between the public authority and the service provider (Shared Services SA) for the key tasks, activities and controls associated with the outsourced financial management functions. Public authorities are to apply the requirements of this instruction to those allocated responsibilities agreed to be under the management of the public authority.	2.2 To specify certain procedures in relation to financial management, and to require each public authority to develop, implement, document and maintain policies, procedures, systems and internal controls to assist Chief Executives with their financial management responsibilities.
3	APPROPRIATION				3.1 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.
4	ESTABLISHMENT OF MERCHANT FACILITIES FOR ACCEPTANCE OF PAYMENTS	12-Apr-07	01-Jul-07	4.1 This Instruction applies to all public authorities subject to the Public Finance and Audit Act 1987 unless it is expressly stated in this Instruction to apply only to a particular type of public authority.	4.2 To prescribe a policy for the establishment of a Merchant Facility by public authorities to facilitate the acceptance of payments, including via credit and debit cards. 4.3 To require an analysis of the costs and benefits from establishing a Merchant Facility to be undertaken by a public authority before any decision to establish those facilities.

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5	DEBT RECOVERY AND WRITE OFFS	19-Jun-06	01-Jan-07	<p>5.1 This instruction applies to all public authorities unless otherwise stated.</p> <p>5.2 The requirements outlined in this instruction are to be read in conjunction with the requirements specified in other legislation that may be applicable to the public authority eg an authority's enabling legislation, Taxation Assessment Act 1996, Public Finance and Audit Act 1987, Limitation of Action Act 1936 etc. To the extent there is an inconsistency between this instruction and any relevant legislation, the legislation shall prevail.</p>	<p>5.3 To require the Chief Executive of each public authority to ensure that the authority establishes and implements policies for the management of debt recovery that aim to recover all amounts owing to the authority.</p> <p>5.4 To prescribe the circumstances under which a debt may be written off or waived by a public authority.</p>
6	DEPOSIT ACCOUNTS AND BANKING	19 June 2006	19-Jun-06	<p>6.1 This instruction applies to all public authorities unless otherwise stated.</p>	<p>6.2 To outline policies and procedures for the establishment and operation of deposit accounts and special deposit accounts with the Treasurer and bank accounts generally.</p>
7	NOT USED				
8	FINANCIAL AUTHORISATIONS	12-Apr-07	1 July 2007	<p>8.1 This instruction applies to:</p> <p>8.1.1 all public authorities unless otherwise stated;</p> <p>8.1.2 any dealing whereby a public authority enters into a contract involving expenditure or potential expenditure, including purchases of goods and services, provision of grant funding, or lease or rental of property, plant or equipment (including intangible property); and</p> <p>8.1.3 any payment made by a public authority.</p>	<p>8.2 To establish a governance regime to apply to all public authorities such that prior approval is required, by a person authorised pursuant to this instruction, before the public authority can:</p> <p>8.2.1 incur expenditure through contractual arrangements, including purchases;</p> <p>8.2.2 enter into an agreement with the potential to lead to expenditure; and</p> <p>8.2.3 make a payment or disbursement.</p>
9	PAYROLL DEDUCTIONS	26 Sept 2007	26-Sep-07		<p>9.1 To establish requirements for the making of deductions, including salary sacrifice payments, from gross salaries and wages.</p> <p>9.2 This Instruction applies to new deductions established on or after 26 September 2007 and does not apply to deductions established prior to that date. The previous version of Treasurer's Instruction 9 "Payroll Deductions", which was replaced by this Instruction, applies to previously established deductions.</p>

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10	ENGAGEMENT OF LEGAL PRACTITIONERS				<p>10.1 To require public authorities to seek the advice of the Crown Solicitor before engaging a legal practitioner other than the Crown Solicitor.</p> <p>10.2 To require public authorities to obtain a certificate from the Crown Solicitor in respect of the purchase of land.</p>
11	PAYMENT OF CREDITORS' ACCOUNTS	09-Nov-05		<p>11.1 This Instruction applies to all public authorities subject to the Public Finance and Audit Act 1987 unless it is expressly stated in this Instruction to apply only to a particular type of public authority.</p>	<p>11.2 To prescribe the policy for the payment of creditors' accounts by public authorities.</p> <p>11.3 To require public authorities' account payment performance reports be forwarded to the Department of Treasury and Finance.</p> <p>11.4 To enable public authorities to charge other public authorities interest on overdue accounts.</p> <p>11.5 To prohibit payment for goods not received and services not rendered.</p>
12	GOVERNMENT PURCHASE CARDS	26-Sep-07	01-Jul-07	<p>12.1 This instruction:</p> <p>12.1.1 applies to all public authorities with the exception of clauses 12.5 to 12.10 which apply to public authorities other than public corporations;</p> <p>12.1.2 does not apply to persons to whom Treasurer's Instruction 13 Expenditure Incurred by Ministers and Ministerial Staff applies; and</p> <p>12.1.3 is to be read in conjunction with the requirements specified in Treasurer's Instruction 8 Financial Authorisations.</p>	<p>12.2 To prescribe a policy for the control and use of government purchase cards.</p>
13	EXPENDITURE INCURRED BY MINISTERS AND MINISTERIAL STAFF	20-Nov-07	20-Nov-07	<p>13.1 This instruction applies to:</p> <p>13.1.1 each Minister; and</p> <p>13.1.2 each person employed pursuant to section 69 of the Public Sector Management Act 1995, 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").</p> <p>13.2 Treasurer's Instruction 12 Government Purchase Cards shall not apply to those to whom this instruction applies.</p>	<p>13.3 To specify requirements for the documentation of expenditure incurred by Ministers and Ministerial Officers.</p> <p>13.4 To specify a policy for the use of purchase and other credit cards by Ministers and Ministerial Officers.</p>
14	EX GRATIA PAYMENTS				<p>14.1 To specify the requirements for the approval of ex gratia payments by public authorities which are Government departments.</p>

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15	GRANT FUNDING	14-Nov-07	14-Nov-07	<p>15.1 This Instruction applies to public authorities that are government departments.</p> <p>15.2 This Instruction does not apply to the procurement of goods and services that meet the definition of "procurement operations" as defined in the State Procurement Act 2004.</p> <p>15.3 This Instruction does not apply to funding provided by a government department to an entity where the department is effectively acting as an agent or administrator of funding provided by the Commonwealth Government and where the department has no discretion as to the recipient of the funds or the purpose/use of the funds by the entity.</p> <p>15.4 Nothing in this instruction precludes the imposition of more rigorous requirements to a grant or class of grants should the Chief Executive determine such arrangements to be warranted.</p>	15.5 To establish appropriate accountability on the part of non-South Australian Government entities that receive a grant(s) from a government department(s) (department).
16	NOT USED				
17	EVALUATION OF AND APPROVALS TO PROCEED WITH	12-Apr-07	01-Jul-07	17.1 This Instruction applies to all public authorities subject to the Public Finance and Audit Act 1987 unless it is expressly stated in this Instruction to apply only to a particular type of authority.	<p>17.2 To require the Chief Executive of each public authority to evaluate public sector initiatives in line with guidelines issued by the Department of Treasury and Finance.</p> <p>17.3 To prescribe the approvals required to proceed with public sector initiatives.</p>
18	NOT USED				
19	FINANCIAL REPORTING	16-Apr-08	16-Apr-08	19.1 This Instruction applies to all public authorities subject to the Public Finance and Audit Act 1987.	19.2 To set out the responsibility of each public authority for the discharge of financial accountability in respect of that authority and the maintenance of accounting and other financial records to permit the Treasurer to comply with statutory and other reporting requirements.
20	GUARANTEES AND INDEMNITIES	20-Feb-07	20-Feb-07	20.1 This Instruction applies to all public authorities unless otherwise stated.	<p>20.2 To ensure the Government's exposure to guarantees or indemnities given by public authorities is appropriately monitored and managed.</p> <p>20.3 To require each public authority to maintain a register of guarantees and indemnities given by it.</p>
21	NOT USED				

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22	TAX EQUIVALENT PAYMENTS	26-Sep-05		22.1 This instruction applies to public authorities and business units that are required to pay tax equivalent payments to the Treasurer.	22.2 To specify the requirements for the calculation, and manner of payment, of tax equivalent payments.
23	MANAGEMENT OF FOREIGN CURRENCY EXPOSURES	09-Jan-06		23.1 This Instruction applies to all public authorities as defined by the Public Finance and Audit Act 1987.	23.2 To prescribe a policy for the appropriate management of foreign currency exposures incurred by public authorities.
24	NOT USED				
25	TAXATION POLICIES	09-Mar-08	09-Mar-08	25.1 This instruction applies to all public authorities.	25.2 To outline procedures for the preparation of Commonwealth and State taxation returns and Commonwealth private taxation rulings. 25.3 To require certain prior approvals before a private taxation ruling is lodged with the Australian Taxation Office or legal counsel is engaged to pursue a taxation matter/disagreement with the Australian Taxation Office.
26	NOT USED				
27	NOT USED				
28	FINANCIAL MANAGEMENT COMPLIANCE PROGRAM	09-Mar-08	1 July 2008	28.1 This instruction applies to all public authorities.	28.2 To require each public authority to develop, implement, document and maintain a robust and transparent financial management compliance program.