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Circular Number	Date	Title	Reason for withdrawal
2016			
TC16-10	12/07/17	Review of Meal, Travelling and other Allowances	Superseded by TC17-10
TC16-08	06/07/17	Crown Employees Wages Staff (Rates of Pay) Award 2016	Superseded by TC17-09
TC16-07	05/07/17	Crown Employees (Public Sector – Salaries 2016) Award	Superseded by TC17-08
TC16-06	23/06/17	Agency guidelines for the 2015–16 Mandatory Annual Returns to Treasury	Superseded by TC17-06
TC16-04	02/06/17	Industrial Relations: Notional Salary 2016-17	Superseded by TC17-05
TC16-02	30/03/17	Mandates of options and major policy decisions under Australian Accounting Standards	Superseded by TC17-04
TC16-01	22/12/16	Agency Guidelines for the 2015-16 Mandatory Early Close	Superseded by TC16-13
2015			
TC15-20	23/01/17	Rostered Days Off for 2016 for Employees covered by the Crown Employees (Skilled Trades) Award	Superseded by TC17-01
TC15-17	02/08/16	Industrial Relations: Review of Meal, Travelling and other Allowances	Superseded by TC16-10
TC15-15	27/06/16	Industrial Relations: Crown Employees Wages Staff (Rates of Pay) Award 2016	Superseded by TC16-08
TC15-11	31/05/16	Agency guidelines for the 2014–15 Mandatory Annual Returns to Treasury	Superseded by TC16-06
TC15-10	24/06/16	Industrial Relations: Crown Employees (Public Sector – Salaries 2016) Award	Superseded by TC16-07
TC15-06	20/04/16	Notional Salary 2015-16	Superseded by TC16-04
TC15-03	08/02/16	Mandates of Options and Major Policy Decisions under Australian Accounting Standards	Superseded by TC16-02
TC15-02	05/01/16	Mandatory early close procedures for 2015-16	Superseded by TC16-01
2014			
TC14-32	02/12/15	Industrial Relations: Rostered Days Off for 2015 for Employees covered by the Crown Employees (Skilled Trades) Award	Superseded by TC15-20
TC14-31	05/12/14	Guidelines on Reporting of Investment and Liability Management Performance	Superseded by TC17-02
TC14-30	28/08/15	Industrial Relations: Review of Meal, Travelling and other Allowances	Superseded by TC15-17
TC14-27	03/09/15	Small agency annual reporting	Superseded by TC15-18
TC14-25	22/07/15	Industrial Relations: Crown Employees Wages Staff (Rates of Pay) Award 2011	Superseded by TC15-15
TC14-24	19/05/15	Industrial Relations: Crown Employees (Public Sector – Salaries 2008) Award	Superseded by TC15-10
TC14-11	22/02/16	Reduction of Accrued Recreation Leave Balances	Superseded by TC16-03
TC14-07	03/06/15	Financial Accounting Arrangements for the Crown Entity	Superseded by TC15-11
TC14-05	23/06/17	Accounting for Superannuation	Superseded by TC17-07
TC14-04	16/04/15	Accounting for Long Service Leave and Annual Leave	Superseded by TC15-09
TC14-03	18/03/14	Mandates of Options and Major Policy Decisions under Australian Accounting Standards	Superseded by TC15-03
TC14-02	07/02/14	Mandatory Early Close Procedures for 2013-14	Superseded by TC15-02

Circular Number	Date	Title	Reason for withdrawal
2013			
TC13-09	11/12/13	Small agency annual reporting	Superseded by TC14-27
TC13-07	25/09/13	Review of Meal, Travelling and other Allowances	Superseded by TC14-30
TC13-06	29/08/13	Crown Employees Wages Staff (Rates of Pay) Award 2011	Superseded by TC14-25
TC13-05	29/08/13	Crown Employees (Public Sector - Salaries 2008) Award	Superseded by TC14-24
TC13-04	15/04/13	2012-13 Financial Accounting Arrangements for the Crown Entity	Superseded by TC14-07
TC13-02	19/02/13	Mandates of options and major policy decisions under Australian Accounting Standards	Superseded by TC14-03
TC13-01	15/12/15	Mandatory Early Close Procedures for 2013	Superseded by TC14-02
2012			
TC12-18 PSCC2012-09	16/07/14	Release of Manual of Delegations 2012	Superseded by TC14-19
TC12-14	04/07/12	Budget Controls – labour expense cap	Superseded by TC13-03
TC12-11	15/08/16	Mandatory Principal Arranged Insurance (PAI) for all major capital works projects	Superseded by TC16-11
TC12-09	23/04/12	Budget Controls – Capital Expenditure Authorisation Limits	Superseded by TC12-20
TC12-07	21/03/12	2011-12 Financial Accounting Arrangements for the Crown Entity	Superseded by TC13-04
TC12-06	14/03/12	Accounting for Long Service Leave and Annual Leave	Superseded by TC14-04
TC12-05	12/03/12	Fair value of specialised physical assets	Superseded by TPP14-01
TC12-04	07/03/12	Mandates of Options and Major Policy Decisions under Australian Accounting Standards	Superseded by TC13-02
TC12-03	15/12/15	Mandatory Early Close Procedures Commencing in 2012	Superseded by TC13-01
2011			
TC11-19	21/11/11	Financial and Annual Reporting requirements arising from personnel service arrangements	Superseded by TC15-07
TC11-18	21/12/11	Financial reporting requirements for NSW Government entities including those affected by restructures	Superseded by TC15-05
TC11-14	17/02/17	Gateway Review System and Business Case Guidelines	Superseded by TPP17-01
TC11-11	18/07/11	Goods and Services Tax (GST) exemption for certain government taxes, fees and charges (Division 81 of the GST Act)	Superseded by TC12-16
TC11-10	23/06/11	Funding for Redundancy Payments	Superseded by TC12-01
TC11-09	16/06/11	Financial and Annual Reporting Implications of the April 2011 restructures	Applicable to 2010/11 financial year only
TC11-07	30/03/11	20-10-11 Financial Accounting Arrangements for the Crown Entity	Superseded by TC12-07
TC11-06	30/03/11	Accounting for Long Service Leave and Annual Leave	Superseded by TC12-06
TC11-05	15/12/15	2010-11 Total State Sector and General Government Sector Financial Statements – Financial Reporting Requirements for Agencies	Circular withdrawn
TC11-04	16/03/11	Accounting for Superannuation	Superseded by TC14-05
TC11-03	16/02/11	Equal Employment Opportunity (EEO) Disclosure Requirements	Outdated. Replaced by PSC Circular 2014-09.
TC11-01	15/12/15	Early Reporting Program – Strategy to Improve the Quality and Timeliness of Financial Statements and Annual Reports	Superseded by TC12-03

Circular Number	Date	Title	Reason for withdrawal
2010			
TC10-16	08/12/10	Accounting for Dividends	Superseded by TC14-09 and TPP14-04
TC10-15	31/12/15	Accounting for the Goods and Services Tax (GST)	Lapses as at 31 December 2015 with no replacement
TC10-13	17/02/17	Gateway Review System	Superseded by TPP17-01
TC10-12	15/03/17	Economic Appraisal Guidelines – Guidance on climate change for asset and infrastructure assessments	Superseded by TPP17-03
TC10-11	15/03/17	Economic Appraisal Guidelines - Economic appraisal guidance for government advertising	Superseded by TPP17-03
TC10-10	02/09/10	Funding for Redundancy Payments	Superseded by TC11-10
TC10-09	01/12/15	Providing electronic copies of annual reports to Parliament	Superseded by TC15-19
TC10-08	17/06/10	Mandates of Options and Major Policy Decisions Under Australian Accounting Standards	Superseded by TC12-04
TC10-07	17/06/10	Land under roads	Superseded by TPP14-01
TC10-06	04/06/10	2009-10 Financial Accounting Arrangements for the Crown Entity	Superseded by TC11-07
TC10-05	06/05/10	Equal Employment Opportunity (EEO) Disclosure Requirements	Superseded by TC11-03
TC10-04	20/04/10	Funding arrangements for long service leave and transferred officers leave entitlements	Superseded by TC14-06
TC10-03	18/12/15	Local Jobs First Plan	Replaced by the SME Policy Framework in 2012
TC10-02	15/12/15	2009-10 Total State Sector and General Government Sector Financial Reports – Financial Reporting Requirements for Agencies	Circular withdrawn
TC10-01	19/03/10	Financial and Annual Reporting Implications of the July 2009 Agency Restructures	Applicable to 2009/10 financial year only
2009			
TC09-12	24/12/09	Estimation of Jobs Supported by Government Actions, Programs and Policies	Circular withdrawn, refer policy paper TPP09-07 and research paper TRP09-03
TC09-11	03/11/09	Financial Distribution Policy	Superseded by TC14-09 and TPP14-04
TC09-09	15/10/09	Control over Payments from the Consolidated Fund	Circular withdrawn
TC09-08	15/12/15	Internal Audit and Risk Management Policy	Superseded by TPP15-03
TC09-07	12/06/09	Guidelines on Reporting of Investment and Liability Management Performance	Superseded by TC14-31
TC09-06	10/06/09	2008-09 Financial Accounting Arrangements for the Crown Entity	Superseded by TC10-06
TC09-05	01/06/09	2008-09 Total State Sector and General Government Sector Financial Reports – Financial Reporting Requirements for Agencies	Superseded by TC10-02
TC09-04	01/06/09	Accounting for Long Service Leave and Annual Leave	Superseded by TC11-06
TC09-03	20/05/09	Mandates of Options and Major Policy Decisions under Australian Accounting Standards	Superseded by TC10-08
TC09-02	20/05/09	Land under Roads	Superseded by TC10-07
TC09-01	18/05/09	Accounting for Superannuation	Superseded by TC11-04
2008			
TC08-11	02/10/08	Results and Services Plans (RSPs)	RSPs no longer required to be submitted to Treasury.
TC08-10	26/08/08	Annual Reporting Update	Information now on website
TC08-09	05/08/08	Public Authorities (Financial Arrangements) Act 1987 (PAFA Act) – Statutory Guarantee of Performance	Treasury Circular lapsed
TC08-08	16/07/08	Changes to annual reporting requirements	Superseded by TC13-09

Circular Number	Date	Title	Reason for withdrawal
TC08-07	29/05/08	Revised Project Size / Risk Thresholds for the Submission of Business Cases and Gateway Reports	Superseded by TC12-19
TC08-06	29/05/08	Total Asset Management (TAM) requirements for updating the State Infrastructure Strategy	Superseded by TC13-08
TC08-05	22/05/08	2007-08 Financial Accounting Arrangements for the Crown Entity	Superseded by TC09-06
TC08-04	13/05/08	Mandates of Options and Major Policy Decisions under Australian Accounting Standards	Superseded by TC09-03
TC08-03	13/05/08	Accounting for Superannuation	Superseded by TC09-01
TC08-02	13/05/08	2007-08 Financial Reporting Requirements for the Consolidated Financial Reports of the State	Superseded by TC09-05
TC08-01	21/02/08	Eligible Financial Institutions – Issue of Performance Bonds or Unconditional Undertakings Obtained for Government Contracts or Private Finance Projects	Superseded by TC14-01

2007

TC07-20	20/12/07	Equal Employment Opportunity (EEO) Disclosure Requirements	Superseded by TC10-05
TC07-19	20/12/07	Funding for Redundancy Payments	Superseded by TC10-10
TC07-18	19/12/07	Procurement Economic Development Guidelines Amendment to the Price Preference Schemes	Replaced by the Local Jobs First Plan released in 2009.
TC07-17	21/11/07	Guidelines for Boards of Government Businesses	Superseded by TC09-10
TC07-16	02/11/07	Reserve Accounting	Will be incorporated as part of Treasury's Mandates Circular when TC12-04 is reissued.
TC07-14	02/10/07	Ownership of Internal Audit Documentation	Will be incorporated as part of the revised Internal Audit and Risk Management Policy for the NSW Public Sector when TPP09-05 is reissued.
TC07-13	12/09/07	Annual Reporting Update	Outdated. Small agency requirements are now included in the Annual Reports legislation
TC07-12	01/08/07	Annual Reporting Update	Information now on website
TC07-11	01/08/07	Guidelines for Financial Appraisals	Refer TPP07-4
TC07-10	30/07/12	Economic Appraisals	Refer TPP07-5 and TPP07-6
TC07-09	30/07/07	Treasury Management Policy	Refer TPP07-7
TC07-08	29/06/07	Crown Financial Guarantees	Currently being reviewed.
TC07-07	27/06/07	Mandates of Options and Major Policy Decisions under Australian Accounting Standards	Superseded by TC08-04
TC07-06	27/06/07	Accounting for Superannuation	Superseded by TC08-03
TC07-05	29/05/07	2006-07 Financial Accounting Arrangements for the Crown Entity	Superseded by TC08-05
TC07-04	22/05/07	Accounting for Long Service Leave and Annual Leave	Superseded by TC09-04
TC07-03	17/05/07	Agency Compliance with Goods and Services Tax (GST) and Fringe Benefits Tax (FBT)	Superseded by TC11-08
TC07-02	30/04/07	2006-07 Financial Reporting Requirements for the Consolidated Financial Reports of the State	Superseded by TC08-02
TC07-01	11/04/07	GST Treatment of Departmental Staff Seconded to Other Agencies	No longer a current issue.

2006

TC06-26	22/12/06	Annual Reports Legislation – Reporting on Payment of Accounts	Superseded by TC11-21 from 1 January 2012; therefore, entities with year ends after 30 June 2011 but before 1 January 2012 still apply TC06-26.
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Circular Number	Date	Title	Reason for withdrawal
TC06-25	18/12/06	Release of Updated "Working with Government Guidelines on Privately Financed Projects"	Information contained in other publications on Treasury's website
TC06-24	08/11/06	Submissions to IPART	Currently under review
TC06-23	08/11/06	Information and Communication Technology (ICT) Capital Investment Process	Procurement function has transferred to Department of Finance and Services
TC06-22	29/08/06	Results and Services Plans (RSPs)	Superseded by TC08-11
TC06-21	23/08/06	Annual Reporting Update	Information now on website
TC06-20	13/07/06	Capital Expenditure Authorisation Limits	Superseded by TC12-09
TC06-19	10/07/06	Budget Controls – Net Cost of Services	Superseded by TC12-08
TC06-18	10/07/06	Changes to Joint Venture Arrangements under the Public Authorities (Financial Arrangements) Act 1987 ("PAFA Act")	Changes referred to are now in the PAFA Act.
TC06-17	06/07/06	Consequences of New Employment Arrangements – Other Taxation, Administrative and Operational Issues	Now covered by other Circulars or general policy and procedures.
TC06-16	30/06/06	Rates/Indices for Measuring Provisions at Present Value	Superseded by TC11-17
TC06-15	27/06/06	Crown Contingent Liabilities and Guarantees	Superseded by TC07-08
TC06-14	26/06/06	Mandates of Options and Major Policy Decisions under AEIFRS	Superseded by TC07-07
TC06-13	21/06/06	Financial Reporting and Annual Reporting Requirements Arising from Employment Arrangements	Superseded by TC11-19
TC06-12	21/06/06	Financial Reporting Requirements for NSW Government Entities Including those Affected by Restructures	Superseded by TC11-18
TC06-11	15/06/06	AASB 1 First-Time Adoption of Australian Equivalents to International Financial Reporting Standards.	No longer relevant
TC06-10	29/05/06	Accounting for Superannuation	Superseded by TC07-06
TC06-09	29/05/06	AASB 119 'Employee Benefits' other than superannuation	Superseded by TC07-04
TC06-08	29/05/06	2005-06 Financial Accounting Arrangements for the Crown Entity	Superseded by TC07-05
TC06-07	17/05/06	Consequences of New Employment Arrangements for Fringe Benefit Tax Returns	Now covered by other Circulars or general policy and procedures.
TC06-05	03/05/06	New Employment Arrangements Further Advice on Implementation Issues	Now covered by other Circulars or general policy and procedures
TC06-04	31/03/06	Implementation of New Employment Arrangements	Now covered by other Circulars or general policy and procedures
TC06-03	23/03/06	Total Asset Management (TAM) Policy Update	Superseded by TC08-06
TC06-02	24/01/06	Treasury Review of Financial Impact Statements	Currently under review
TC06-01	04/01/06	Procurement of Photocopier Equipment	Procurement now with DFS.
2005			
TC05-11	22/12/05	Accounting for Dividends	Superseded by TC10-16
TC05-10	22/12/05	Accounting for the Goods and Services Tax	Superseded by TC10-15
TC05-09	31/10/05	Applications for Government Guarantees – Ministerial Advice to Include Analysis of Public Interest Issues	Superseded by TC10-14
TC05-08	07/09/05	Machinery of Government Changes – Application to GST and FBT Responsibilities	Superseded by TC11-13
TC05-07	16/08/05	Annual Reporting Update	Updates now on website.
TC05-06	15/08/05	Credit Card Use–Best Practice Guide	Review of Policy in progress.
TC05-05	29/06/05	Ex Gratia Payments	Superseded by TC11-02
TC05-04	10/06/05	AASB 1047 'Disclosing the Impacts of Adopting Australian Equivalents to International Financial Reporting Standards'	No longer relevant – superseded by AIFRS

Circular Number	Date	Title	Reason for withdrawal
TC05-03	06/05/05	2004-05 Financial Accounting Arrangements for the Crown Entity	Applicable for one year only. Superseded by TC06-08
TC05-02	02/05/05	2004-05 Financial Reporting Requirements for the Consolidated Financial Reports of the State	Applicable for one year only. Superseded by TC06-06
TC05-01	10/03/05	GST on Leases from 1 July 2005	No longer relevant. Leases now vested in State Property Authority, which undertook a program to ensure all leases correctly transitioned.
2004			
TC04-11	22/12/04	Australia-US Free Trade Agreement	Requirements now incorporated into government policy and guidelines.
TC04-10	12/08/04	Whole of Government Online Access to ABS Statistics	All ABS data now available for free on the internet.
TC04-09	03/08/04	Total Asset Management (TAM) Policy - Reconfirmation	Superseded by TC08-06
TC04-08	07/07/04	AASB 1047 'Disclosing the Impacts of Adopting Australian Equivalents to International Financial Reporting Standards'	No longer relevant – superseded by AEIFRS.
TC04-07	01/07/04	Procurement Policy Reform	Refers to a TPP which is being updated for reissue.
TC04-06	18/06/04	Procurement of ICT Equipment	One-off situation. Current ICT procurement information available in TPP06-10.
TC04-05	22/04/04	Annual Reporting Update	Now updated on website annually.
TC04-04	08/04/04	2003-04 Financial Accounting Arrangements for the Crown Entity	Applicable for one year only.
TC04-03	31/03/04	2003-04 Financial Reporting Requirements for the Consolidated Financial Reports of the State	Applicable for one year only.
TC04-02	03/03/04	Funding Arrangements for LSL and Transferred Officers Leave Entitlements	Superseded by TC10-04
TC04-01	20/01/04	Control over Payments from the Consolidated Fund	Superseded by TC09-09.
2003			
TC03-14	12/12/03	Public Authorities (Financial Arrangements) Act 1987 (PAFA Act) – Statutory Guarantee of Performance	Superseded by TC08-09
TC03-13	05/12/03	Total Asset Management (TAM) Policy – Amendment to Reporting Requirements	Superseded by TC04-09
TC03-12 Premier's Circular 03-42	16/10/03	Quarterly Collection of Full Time Equivalent (FTE) Numbers for the NSW Public Sector	Refer Department of Premier and Cabinet Circular 2003-42
TC03-11	08/08/03	Change to Annual Reporting Regulations	Changes occurred five years ago. Not necessary to retain.
TC03-10	22/07/03	Funding for Information and Communications Technology (ICT) Proposals for 2004/2005	Superseded by TC06-23, TPP06-10 and TC08-07.
TC03-09	08/07/03	Guidelines on Reporting of Investment and Liability Management Performance	Superseded by TC09-07
TC03-08	30/06/03	LSL Pool – Accounting for Long Service Leave	Superseded by TC06-09
TC03-07	07/05/03	Annual Reporting Update	Updated annually
TC03-06	06/05/03	Accounting Standards Update	Superseded by TC05-10 and AEIFRS
TC03-05	30/04/03	Financial Accounting Arrangements for the Crown Entity	Applicable for one year only
TC03-04	17/04/03	Machinery of Government Changes – Application to GST and FBT responsibilities	Superseded by TC05-08
TC03-03	10/04/03	Repeal of Outdated Treasury Circulars	Superseded by TC07-15

Circular Number	Date	Title	Reason for withdrawal
TC03-02	26/03/03	Accounting for Dividends	Superseded by TC05-11
TC03-01	04/03/03	Financial Reporting Requirements for the Consolidated Financial Reports of the State	Applicable for one year only
2002			
TC02-19	18/12/02	Repeal of Outdated Treasury Circulars	Superseded by TC07-15
TC02-18	17/12/02	Eligible Financial Institutions – Issue of Performance Bonds or Unconditional Undertakings Obtained for Government Contracts or Private Finance Projects	Superseded by TC08-01
TC02-17	16/12/02	Equal Employment Opportunity Disclosure Requirements	Superseded by TC07-20
TC02-16	09/12/02	Funding for Redundancy Payments Made by Budget Dependent Agencies	Superseded by TC07-19
TC02-15	04/12/02	Economic Appraisals	Superseded by TC07-10
TC02-14	29/11/02	Controlled Entities: Accounting, Auditing and Annual Reporting Requirements	Superseded by TC06-12
TC02-13	29/11/02	Reserve Accounting	Superseded by TC07-16
TC02-12	19/11/02	Accounting for Superannuation	Superseded by TC06-10 and 07-06
TC02-11	19/11/02	Valuation of Debt	Superseded by TPP06-4 (now TPP07-2)
TC02-10	10/07/02	Ownership of Internal Audit Documentation	Superseded by TC07-14
TC02-09	28/06/02	Funding for Information and Communications Technology Proposals for 2003-04	Superseded by TC03-10
TC02-08	20/06/02	Annual Reporting Update	Updated annually
TC02-07	20/06/02	AASB 1018 'Statement of Financial Performance'	No longer relevant – superseded by AEIFRS
TC02-06	07/05/02	Reinstatement of Treasurer's Memorandum TM 91/7	Outdated - TM 91-7 has now lapsed.
TC02-05	04/04/02	2001-02 Financial Accounting Arrangements for the Crown Entity	Applicable for one year only
TC02-04	13/03/02	2001-02 Financial Reporting Requirements for the Consolidated Financial Reports of the State	Applicable for one year only
TC02-03	12/03/02	Changes to Borrowing Procedures under the Public Authorities (Financial Arrangements) Act 1987 (PAFA Act)	Information available in the PAFA Procedures Manual on the Treasury website
TC02-02	05/03/02	Accounting Standards / UIG Update	Superseded by TC05-10 and AEIFRS
TC02-01	25/01/02	Release of Revised Policy Statement on the Application of Competitive Neutrality	Information available in TPP02-01 on the Treasury website.
2001			
TC01-23	21/12/01	Payment of Expenses by Credit Card	Superseded by TPP05-1
TC01-22	18/12/01	Repeal of Outdated Treasury Circulars	Updated annually
TC01-21	10/10/01	Budget Controls–Net Cost of Services	Superseded by TC06-19
TC01-20	09/08/01	Funding for Information and Communications Technology Proposals for 2002/2003	Applicable for one year only
TC01-19	17/07/01	Annual Reporting Update	Updated annually
TC01-18	05/07/01	Amendments to AAS 38/AASB 1041 "Revaluation of Non-Current Assets"	No longer relevant
TC01-17	05/07/01	Release of Revised "Guidelines for Pricing of User Charges" and "NSW Government Policy Statement on the Application of Competitive Neutrality"	Information contained in other publications on Treasury's website
TC01-16	03/07/01	Compliance with NSW Superannuation Legislation	No longer relevant
TC01-15	28/06/01	2000 Sydney Olympic Games and Paralympic Games Financial Reporting	Letter from CEO, SAS Trustee Corporation Attach.
TC01-14	27/06/01	Valuation of Physical Non-Current Assets (other than Physical Assets)	No longer relevant
			Superseded by TPP06-4 (now TPP07-2)

Circular Number	Date	Title	Reason for withdrawal
TC01-13	26/06/01	NSW Government – Review of Financial Transactions processes associated with Banking and Purchasing Practices	No longer applicable
TC01-12	20/06/01	Annual Reports Legislation – Reporting on Payment of Accounts	Superseded by TC06-26
TC01-11	19/06/01	Contributions by Owners Made to Wholly-Owned Public Sector Entities	Superseded by TPP06-7
TC01-10	30/05/01	Financial Accounting Arrangements for end of 2000-01	Applicable for one year only
TC01-09	20/04/01	Consumer Price Index Discount Factor for the Impact of Indirect Tax Reform	No longer relevant
TC01-08	12/04/01	2000-01 Financial Reporting Requirements for the Consolidated Financial Reports of the State	Applicable for one year only
TC01-07	09/04/01	Limitations on Investment Powers of Certain Authorities Under the Public Authorities (Financial Arrangements) Act 1987	Information contained in other publications on Treasury's website (i.e. PAFA guidelines)
TC01-06	03/04/01	Fringe Benefits Tax Annual Return: 1 April 2000-31 March 2001	Applicable for one year only
TC01-05	14/03/01	Financial Reporting Code for Budget Dependent General Government Sector Agencies	Reissued periodically
TC01-04	14/03/01	Accounting Standards Update	No longer relevant – superseded by AEIFRS
TC01-03	12/03/01	Valuation of Physical Non-Current Assets	No longer relevant
TC01-02	09/02/01	Guidelines on Reporting of Investment and Liability Management Performance	Superseded by TC03-09
TC01-01	09/02/01	Annual Reporting Internet Website	Website updated periodically
2000			
TC00-24	27/10/00	Annual Reporting Requirements – Executive Remuneration	Regulations available on Treasury website (also refer FAQs)
TC00-23	18/10/00	Amendment of the Public Authorities (Financial Arrangements) Act 1987	Legislation available on Treasury website
TC00-22	29/09/00	Applications for Government Guarantees – Ministerial Advice to include Analysis of Public Interest Issues	Superseded by TC05-09
TC00-21	15/09/00	Budget Controls – Net Cost of Services	Superseded by TC01-21
TC00-20	08/09/00	Annual Reporting Requirements – Executive Remuneration	Superseded by TC00-24
TC00-19	04/09/00	Accounting for Long-Term Leases of Land and Other Property	No longer relevant – superseded by AEIFRS
TC00-18	25/08/00	2000 Sydney Olympic Games and Paralympic Games Financial Reporting	No longer relevant
TC00-17	04/08/00	Funding for Information Technology Projects for 2001/2002	Applicable for one year only
TC00-16	31/07/00	Annual Reporting Update	Superseded by more recent Annual Reports Review Program – issued annually
TC00-15	24/07/00	NRMA Demutualisation	No longer relevant
TC00-14	26/06/00	Amounts owing to the Consolidated Fund	Included in Financial Reporting Code and annually in Crown data return
TC00-13	26/06/00	Guidelines for Capitalisation of Expenditure in the NSW Public Sector	No longer relevant – superseded by AEIFRS
TC00-12	13/06/00	Financial Year for Statutory Authorities	Superseded by amendments to the Public Finance and Audit Act, section 4
TC00-11	09/06/00	Treatment of Grants under the Goods and Services Tax	Refer relevant GST Rulings
TC00-10	07/06/00	Olympic Arrangements Financial and Annual Reporting Requirements	No longer relevant
TC00-09	01/06/00	Accounting for the Goods and Services Tax	Superseded by TC05-10

Circular Number	Date	Title	Reason for withdrawal
TC00-08	26/05/00	Consequences of Tax Reform for Tax Equivalents Regimes	No longer relevant
TC00-07	26/05/00	Financial Accounting Arrangements for end of 1999-2000	Applicable for one year only
TC00-06	19/05/00	Pricing of Government Goods and Services to Reflect the Impact of the Goods and Services Tax	No longer relevant
TC00-05	08/05/00	Financial Reporting Code for Budget Dependent General Government Sector Agencies	Reissued periodically
TC00-04	08/05/00	Accounting Standards Update	No longer relevant – superseded by AEIFRS
TC00-03	27/04/00	Fringe Benefits Tax Annual Return 1 April 1999 – 31 March 2000	Applicable for one year only
TC00-02	30/03/00	1999-2000 Financial Reporting Requirements for the Consolidated Financial Reports of the State	Applicable for one year only
TC00-01	23/03/00	Guidelines on Recognition and Valuation of Cultural Collection Assets	No longer relevant
1999			
TC99-15	24/11/99	Recognition of Superannuation Assets and Liabilities in Financial Statements	Superseded by TC02-12
TC99-14	12/12/99	GST Implementation Costs	No longer relevant
TC99-13	04/11/99	Allocation of Pool Car Fringe Benefits	Superseded by TPP03-01
TC99-12	13/09/99	Guidelines on Reporting of Investment and Liability Management Performance	Superseded by TC01-02
TC99-11	10/9/99	Funding for Information Technology Projects for 2000/2001	Applicable for one year only
TC99-10	21/7/99	Annual Reporting Update	Superseded by more recent Annual Reports Review Program results – issued annually
TC99-09	08/07/99	Financial Reporting Code for Budget Dependent General Government Sector Agencies	Reissued periodically
TC99-08	30/06/99	Guidelines for the Capitalisation of Expenditure in the NSW Public Sector	No longer relevant
TC99-07	30/06/99	Agency Restructuring – 1998-99 Reporting Requirements	Superseded by TC01-11
TC99-06	18/06/99	Payment of Expenses by Credit Card	No longer relevant
TC99-05	21/05/99	Financial Accounting Arrangements for End of 1998-99	Applicable for one year only
TC99-03	18/05/99	1998-99 Financial Reporting Requirements for the Consolidated Financial Reports of the State	Applicable for one year only
TC99-02	30/03/99	Fringe Benefits Tax – Annual Return 1 April 1998 – 31 March 1999	Applicable for one year only
TC99-01	01/03/99	NSW Government IT Master Leasing and Asset Management Facility	Superseded by TC04-06
1998			
TC98-12	17/12/98	Control over Payments from the Consolidated Fund	Superseded by TC04-01
TC98-11	15/12/98	Insurance of Officer's Personal Effects	No longer relevant. However Treasurer's Directions TD 810.01, TD 930.01 and TD 935.01 are still in force.
TC98-10	14/09/98	Funding for Information Technology Projects for 1999/2000	Applicable for one year only
TC98-09	03/08/98	Progress Reports On Year 2000 Millennium Bug Projects	No longer relevant
TC98-08	29/07/98	Public Authorities (Financial Arrangements) Amendment Act 1998 – Statutory Guarantee of Performance	Superseded by TC03-14
TC98-06	14/07/98	1997-98 Financial Reporting Timetable	Applicable for one year only
TC98-03	23/06/98	Accounting for Major Periodic Maintenance	No longer relevant

Circular Number	Date	Title	Reason for withdrawal
TC98-02	03/06/98	Year 2000 Millennium Strategy – Implementation of Phase Two by Statutory Authorities	No longer relevant
TC98-01	12/03/98	Fringe Benefits Tax Annual Return – 1 April 1997 to 31 March 1998	Applicable for one year only
1997			
TC97-11	02/10/97	Funding for Information Management and Technology Projects	Applicable for one year only
TC97-10	09/07/97	Valuation of debt	Superseded by TC02-11
TC97-09	09/07/97	Financial Reporting Policies	No longer relevant
TC97-08	01/07/97	Superannuation Contributions	Superseded by TC02-12
TC97-07	23/06/97	Annual Reporting Update	Superseded by TC01-12
TC97-06	20/06/97	Variations in Authorised Payments from the Consolidated Fund	Outdated
TC97-05	20/06/97	Re-Financing of Loans	Addressed as part of PAFA approvals
TC97-04	13/06/97	Guidelines on Reporting of Investment and Liability Management Performance	Superseded by TC01-02
TC97-03	06/05/97	Sales Tax Payable on Government Motor Vehicle Purchases	Outdated
TC97-02	10/03/97	Fringe Benefits Tax - Annual Returns 31 March 1997	Applicable for one year only
TC97-01	07/02/97	Equal Employment Opportunity Disclosure Requirements	Superseded by TC02-17
1996			
TC96-12	10/10/96	Superannuation Payroll Tax Liability	Superseded by TC02-12
TC96-11	10/10/96	Cross Border Leases	Superseded by TC98-07
TC96-10	19/07/96	Results of Annual Reports Review Program	Superseded by more recent Annual Reports Review Program results – issued annually
TC96-09	28/06/96	Superannuation Disclosure	Superseded by TC02-12
TC96-08	28/06/96	Small Proprietary Companies	Superseded by TC02-14
TC96-07	27/06/96	Accounting for Major Periodic Maintenance	No longer relevant
TC96-06	03/04/96	Performance Bonds Obtained for Government Contracts	Superseded by TC02-18
TC96-05	21/03/96	Fringe Benefits Tax Annual Returns - 31 March 1996	Applicable for one year only
TC96-04	08/03/96	Economic Appraisal Accreditation System	Outdated
TC96-03	16/02/96	Funding for Redundancy Payments Made by Budget Sector Agencies	Superseded by TC02-16
TC96-02	22/01/96	Budget Sector Agencies' Asset Maintenance Plans	No longer relevant
TC96-01	22/01/96	Performance Bonds obtained for Government Contracts	Superseded by TC96-06
1995			
TC95-19	29/12/95	Performance of Service by Suppliers	Included in Treasurer's Directions TD 180
TC95-18	28/12/95	Statutory Period – Transfer of Goods by Government Bodies – Sales Tax Determination STD 95/9	No longer relevant
TC95-17	27/12/95	Consolidated Fund Inter-Program Transfers: Report to Auditor-General	No longer relevant
TC95-16	23/11/95	Withdrawal of Accounting Policy on Disclosure of Abnormal and Extraordinary Items	No longer relevant
TC95-15	31/10/95	Private Sector Participation in the Provision of Public Infrastructure	Superseded by "Working with Government - Policy and Guidelines for Private Financed Projects" (NSW Government White Paper, November 2001)
TC95-14	01/09/95	Remaking of Financial and Annual Reporting Regulations	Regulations available on Treasury Web Site

Circular Number	Date	Title	Reason for withdrawal
TC95-13	21/08/95	Annual Reports: Additional Requirements	Regulations and requirements available on Treasury Web Site
TC95-12	14/08/95	Internal Control Assessment	No longer relevant.
TC95-11	07/07/95	Accounting Policies for Various Financial Reporting Issues	No longer relevant
TC95-10	29/06/95	Accounting for Employee Entitlements: Application of Accounting Standard AAS 30	No longer relevant
TC95-09	21/06/95	Debt Restructuring: Accounting Policy on Gains and Losses	No longer relevant
TC95-08	20/06/95	Internal Control and Internal Audit: Statement of Best Practice	No longer relevant
TC95-07	01/06/95	Annual Reporting – GTE Social Programs	Applicable for one year only
TC95-06	30/05/95	Agency Restructuring – Reporting Requirements	Superseded by TC01-11
TC95-05	10/04/95	Reserve Accounting	Superseded by TC02-13
TC95-04	24/03/95	Emerging Accounting Issues	Included in the annual Circular on the financial reporting requirements for the consolidated financial reports of the State.
TC95-03	10/03/95	Fringe Benefits Tax: Annual Returns (31 March 1995)	Applicable for one year only
TC95-02	02/02/95	Protected Status of Multiple Occupancy Rent	Circular not required to confirm the non-protected status of multi-occupancy rent.
TC95-01	09/01/95	Fringe Benefits Tax Manual	No longer relevant
1994			
TC94-22	07/12/94	Consolidated Fund Current Receipts Estimates 1995-96 to 1997-98	Applicable for limited period only
TC94-21	09/11/94	1994-95 Budget Sector Cash Disbursement Arrangements	Applicable for one year only
TC94-20	08/11/94	Monitoring Procedures for the 1994-95 Budget	Applicable for one year only
TC94-19	18/08/94	Annual Reports: Further Guidance	Regulations and requirements available on Treasury Web Site
TC94-18	17/08/94	Cross Border Leases	Superseded by TC98-07
TC94-17	08/08/94	A Social Program Policy for NSW Government Trading Enterprises	No longer relevant. However Treasury Technical Paper of the same name is still in force (but is currently under review)
TC94-16	04/08/94	Capital Structure Policy for NSW Government Trading Enterprises	Superseded by TPP02-07.
TC94-15	01/08/94	Superannuation: Non Budget Sector Accounting for Liabilities and Prepaid Contributions	Superseded by TC02-12
TC94-14	08/07/94	1993-94 Budget Sector Agency Financial Statements: Cash Flow Statements	Applicable for one year only
TC94-13	29/06/94	Training Guarantee: Annual Returns	Applicable for one year only
TC94-12	07/06/94	Accounting Arrangements at end of 1993-94	Applicable for one year only
TC94-11	24/04/94	Information booklet on Annual Reporting Requirements	Regulations and requirements available on Treasury Web Site
TC94-10	15/04/94	Administrative Restructuring and the Transfer of Assets and Liabilities	Superseded by TC01-11
TC94-09	15/04/94	Financial Statements: Abnormal and Extraordinary Items	No longer relevant
TC94-08	15/04/94	Accounting Policy Disclosure in Financial Statement	No longer relevant
TC94-07	24/03/94	Fringe Benefits Tax: Annual Returns (31 March 1994)	Applicable for one year only
TC94-06	14/03/94	"Controlled" Entities: Accounting, Auditing and Annual Reporting Requirements	Superseded by TC02-14
TC94-05	28/02/94	Agency Relations: Guidelines for Agencies and the Office of Financial Management	Outdated. Treasury contact details on Treasury Web Site
TC94-04	25/02/94	Government Guarantee Fee Scheme	Refer TPP04-02

Circular Number	Date	Title	Reason for withdrawal
TC94-03	20/01/94	Consolidated Fund Current Receipts Estimates 1994-95 to 1996-97	Applicable for limited period only
TC94-02	18/01/94	Professional Accountancy Programs	Outdated
TC94-01	10/01/94	Guidelines for the Capitalisation of Expenditure in the NSW Public Sector	Superseded by TC99-08
1993			
TC93-22	10/12/93	Forward Capital Program 1994-95 to 1996-97	Applicable for a limited period only
TC93-21	11/11/93	State Construction Awards: Taxation Issues	Outdated. Refer to relevant Taxation Determinations i.e. TD 93/229 and TD/230
TC93-20	29/10/93	1993-94 Budget – Monthly Reporting Requirements	Applicable for one year only
TC93-19	02/08/93	1993-94 Consolidated Fund Cash Disbursement Profiles	Applicable for one year only
TC93-18	20/07/93	Superannuation Expenses and Liabilities of Government Trading Enterprises	Superseded by TC02-12
TC93-17	20/07/93	Format of the 1992-93 Financial Statements of Budget Sector Agencies	Applicable for one year only
TC93-16	15/07/93	Training Guarantee: Annual Returns	Applicable for one year only
TC93-15	05/07/93	Asset Value Adjustments on Conversion to Accrual Accounting	No longer relevant
TC93-14	05/07/93	Public Finance and Audit Regulation and Annual Reports Regulations: Amendments	Regulations available on Treasury Web Site
TC93-13	18/06/93	1993 Interim Consolidated Fund Cash Disbursement Profiles	Applicable for one year only
TC93-12	15/06/93	Interpreting and Translation Services	No longer relevant
TC93-11	11/06/93	First State Superannuation Scheme - Follow up to Circular No. 5	Applicable for one year only
TC93-10	01/06/93	Accounting Arrangements for the end of Financial Year	Applicable for one year only
TC93-09	18/05/93	Guidelines for Annual Reporting	Regulations and requirements available on Treasury Web Site
TC93-08	17/05/93	Annual Reports: Change in Page Size	Regulations and requirements available on Treasury Web Site
TC93-07	28/04/93	Transferred Officers – Transfer of Funds for Accrued Leave Entitlements	Superseded by TC04-02
TC93-06	07/05/93	Loan Council Limit - Inclusion of Operating Leases	Advice regarding new requirement - procedures now in place
TC93-05	14/04/93	Funding Procedure for First State Superannuation Scheme	Outdated
TC93-04	15/03/93	The Loan Council and Private Sector Infrastructure Projects	Superseded by TC93-16 and TC95-15
TC93-03	05/03/93	Fringe Benefits Tax: Annual Returns (31 March 1993)	Applicable for one year only
TC93-02	24/02/93	Guidelines for Bringing Forward 1993-94 Capital Outlays	Applicable for one year only
TC93-01	04/02/93	Consolidated Fund – Recurrent Receipts Estimates 1993-94 to 1995-96	Applicable for one year only
1992			
TC92-26	18/12/92	Forward Capital Program 1993-94 to 1995-96	Applicable for limited period only
TC92-25	25/11/92	Accounting for Crown Revenue	Outdated
TC92-24	05/11/92	Post Implementation Review of Accrual Accounting Systems of Departments	No longer relevant
TC92-23	30/10/92	1992-93 Budget – Monthly Reporting Requirements	Applicable for one year only
TC92-22	02/11/92	Internal Controls on Issue and Usage of Credit Cards	Superseded by TD 205.01 – 205.08
TC92-21	02/10/92	Collection Arrangements for Crown Revenue	Outdated

Circular Number	Date	Title	Reason for withdrawal
TC92-20	28/09/92	Financial Reporting Code Under Accrual Accounting for Inner Budget Sector Entities – Disclosure of Budgeted Amounts	Reissued periodically
TC92-19	08/09/92	Introduction on Cash Management and Banking System	Outdated
TC92-18	21/08/92	Cash Handling	Outdated
TC92-17	05/08/92	Accounting for Contributions – Disclosure Guidelines	No longer relevant
TC92-16	05/08/92	Employer Superannuation Expense for Budget Sector Agencies	Superseded by TC02-12
TC92-15	10/07/92	Annual Reporting Requirements	Regulations and requirements available on Treasury Web Site
TC92-14	10/07/92	Non-Application of the “Recoverable Amount” test to Government departments	No longer relevant
TC92-13	26/06/92	Unclaimed Money and Unclaimed Salaries and Wages	Included in section 14 of the Public Finance and Audit 1983
TC92-12	16/06/92	Annual Reports Acts and Regulations – Reporting on Payment Performance	Superseded by TC01-12
TC92-11	16/06/92	Training Guarantee (Administration Act)	Applicable for one year only
TC92-10	12/06/92	Interyear Transfers and Transfers in relation to end of year commitments	No longer relevant
TC92-09	03/06/92	Application of AAS28 “Statement of Cash Flows” to NSW Public Sector Entities	No longer relevant
TC92-08	28/05/92	Procedures Concerning Lodgement of Clerks of the Local Court Receipt Vouchers to be adopted during the month of June 1992	Applicable for one year only
TC92-07	01/06/92	Procedures Concerning Transmission of Collections to the Treasury at the end of June 1992	Applicable for one year only
TC92-06	27/05/92	Accounting Arrangements at End of Financial Year	Applicable for one year only
TC92-05	08/05/92	Taxation Treatment of Depreciation and Disturbance Allowances Under the Crown Employees (Transferred Officers Compensation) Award	Included in Taxation Ruling IT 2614
TC92-04	30/04/92	Expenditure on Interpreter and Translation Services	No longer relevant
TC92-03	24/02/92	Accounting for Contributions	No longer relevant
TC92-02	14/02/92	Consolidated Fund-Recurrent Receipts Estimates 1992-93 to 1994-95	Applicable for limited period only
TC92-01	24/02/92	Preparation of Fringe Benefit Tax Return from 1 April 1991 to 31 March 1992	Applicable for one year only
1991			
TC91-45	20/12/91	Forward Capital Program 1992-93 to 1994-95	Applicable for limited period only
TC91-44	20/12/91	Forward Estimates 1992-93 to 1994-95	Applicable for limited period only
TC91-43	25/11/91	The Timing of Dividend Recommendation, Consultation and Payment	Outdated
TC91-42	03/12/91	Staffing Downsizing/Redundancies	No longer relevant
TC91-41	21/11/91	Re-Employment of redundant staff	Outdated
TC91-40	04/11/91	New Crown Chart of Accounts	Outdated
TC91-39	29/10/91	Revised Monthly Reporting Requirements	Outdated
TC91-38	07/11/91	Computer Acquisition/Development Funding for Budget Sector Agencies	Superseded by annual Circular on funding for information technology proposals
TC91-37	28/10/91	Staff Number Reporting for the Non Budget Sector	No longer relevant
TC91-36	29/09/91	Capitalisation Policy for Physical Non-Current Assets	No longer relevant
TC91-35	29/09/91	Accounting for Computer Software Costs	No longer relevant
TC91-34	04/10/91	New Treasury Accounting Software	No longer relevant

Circular Number	Date	Title	Reason for withdrawal
TC91-33	09/10/91	Eligible Credit Ratings for Authority Investments Under the Public Authorities (Financial Arrangements) Act	Regulation available on Treasury Web Site
TC91-32	06/09/91	Use of Corporate Credit Cards	Superseded by TD 205.01 – 205.08
TC91-31	22/09/91	Annual Report Legislation Disposal of Properties Disclosure Requirements	Regulations and requirements available on Treasury Web Site
TC91-30	22/08/91	Abolition of Computer Finance Facility	Outdated
TC91-29	29/08/91	Accounting for Debts issued at a Discount/Premium	No longer relevant
TC91-28	30/07/91	Accounting Policy for Restatement of Capital Debt of Authorities	Outdated
TC91-27	30/07/91	Additional Financial Statistics Information	Applicable for limited period only
TC91-26	12/07/91	Application of Australian Accounting Standard AAS24 "Consolidated Financial Statements" to the NSW Public Sector	No longer relevant
TC91-25	09/07/91	Review of Annual Reports	Superseded by more recent Results of Annual Report Review programs, issued annually
TC91-24	04/07/91	Accounting for and Funding of Employee Entitlements	Superseded by TC93-18
TC91-23	12/07/91	Accounting for Employee Entitlements Under Accrual Accounting	Superseded by TC04-02, TC92-16 and TC97-08
TC91-22	25/06/91	Dividend Distributors to Government	Superseded by TPP02-03
TC91-21	25/06/91	Accounting for Long Term Leases of Land and Other Property	Superseded by TC00-19
TC91-20	25/06/91	Accounting Policies for Revaluation of Non-Current Physical Assets	No longer relevant
TC91-19	24/06/91	Inter Year Transfer	Applicable for one year only
TC91-18	07/05/91	Annual Reporting Legislation Equal Opportunity Disclosure Requirements	Superseded by TC97-01. Regulations are also available on Treasury Web Site.
TC91-17	08/05/91	Accounting Arrangements at End of Financial Year	Applicable for one year only
TC91-16	24/05/91	Revised Funding Arrangements for Long Service and Recreation Leave of Inner Budget Sector Entities	Superseded by TC91-23 and TC92-16 and TC97-08
TC91-15	15/05/91	Procedures Concerning Lodgement of the Local Court Receipt Vouchers to be Adopted during the Month of June 1991	Applicable for one year only
TC91-14	15/05/91	Procedures Concerning Transmission of Collections to the Treasury at the end of June 1991	Applicable for one year only
TC91-13	06/05/91	Additional Cost of Moving to Common Salary Points System	Outdated
TC91-12	04/04/91	Closure of the Treasury Fire Risks Account	Outdated
TC91-11	13/05/91	Accounting for Motor Vehicles	No longer relevant
TC91-10	27/03/91	Seminars on Financial Management for Inner Budget Sector Entities	No longer relevant
TC91-09	14/03/91	Prompt Payment of Accounts	Superseded by TC01-12
TC91-08	20/08/91	Budget Sector Financial Statements	Outdated
TC91-07	04/03/91	Computer Acquisition/Development Funding for Inner Budget Sector Agencies	Superseded by annual Circular on funding for information technology proposals
TC91-06	07/02/91	Cost of 1 October 1990 SES Increases	No longer relevant
TC91-05	06/02/91	Guidelines pursuant to the Annual Reports (Statutory Bodies) Regulation 1985	Regulations and requirements available on Treasury Web Site
TC91-04	11/02/91	Preparation of Fringe Benefit Tax Return from 1/4/1990 to 31/3/1991	Applicable for one year only

Circular Number	Date	Title	Reason for withdrawal
TC91-03	15/01/91	1991 – 1994 Capital Program – Data Submission Requirements	Applicable for limited period only
TC91-02	14/01/91	Consolidated Fund – Recurrent Receipts Estimates 1991-92 to 1993-94	Applicable for limited period only
TC91-01	29/01/91	Fringe Benefits Tax (FBT) Survey	No longer relevant
TM 91/7	13/11/91	Reform of the Capital Works Planning and Implementation Process in NSW	No longer relevant