

Treasurer's Directions (TDs) are issued under enabling legislation and contain statutory requirements which agencies must comply with. Currently, with the staged transition to the GSF Act there are TDs in force that issued under both the:

1. the *Public Finance and Audit Act 1983 (PF&A Act)* and
2. the *Government Sector Finance Act 2018 (GSF Act)*.

Under the PF&A Act, TDs were issued in documents labelled as '*Treasury Circulars*' (TC), and '*Treasury Policy Papers*' (TPP) with a statement contained in the document that it is "issued as a Direction". A significant amount of these concern reporting matters, yet to transition to the GSF Act.

These Directions remain valid and must be complied with, until such time they are replaced or repealed. Treasury is currently reviewing all TDs issued under the PF&A Act, and will update and reissue them, as appropriate, under GSF Act.

Please find below a list of all TDs currently in force under both Acts (as at 18 September 2020), in order of Date Issued.

This list will be regularly updated as instruments are repealed and/or replaced.

In force Treasurer Directions issued under the PF&A Act	Date Issued
TC98-07 Structured Finance Transactions	22/07/1998
TPP05-4 Distinguishing For-Profit from Not-For-Profit Entities	1/12/2005
TPP06-6 Accounting Policy - Guidelines for Capitalisation of Expenditure on Property, Plant and Equipment	1/06/2007
TPP06-8 Accounting Policy - Accounting for Privately Financed Projects	1/06/2007
TC07-15 Repeal of outdated Treasury Circulars	2/11/2007
TPP09-3 Accounting Policy - Contributions by owners made to wholly-owned Public Sector Entities	1/04/2009
TC11-02 Ex Gratia Payments	1/02/2011
TPP11-1 Accounting Policy - Lessor classification of long-term land leases	1/02/2011
TC11-12 Payment of Accounts	14/07/2011
TC11-20 Implementation of Penalty Interest on Late Payment of Accounts	23/12/2011
TC14-01 Acceptance of Performance Bonds or Unconditional Undertakings by Government Agencies	24/01/2014
TPP14-01 Accounting Policy - Valuation of Physical Non-Current Assets at Fair Value	1/02/2014
TC14-06 Funding Arrangements for Long Service Leave	4/04/2014
TC15-07 Financial and Annual Reporting requirements arising from personnel service arrangements	17/03/2015
TC16-12 Related party disclosures	21/12/2016
TPP17-08 Requirements for Issuing Managing and Reporting Instruments of Assurance	7/07/2017
TC18-02 NSW Fraud and Corruption Control Policy	6/04/2018
TC18-05 AASB 16 Leases - Transition Elections	24/05/2018
TC18-10 Accounting for Superannuation	15/06/2018
TC18-13 Accounting for Long Service Leave and Annual Leave	10/08/2018
TC18-16 Small Agency Exemption to TPP15-03	31/10/2018
TC19-06 Financial Statements Disclosures for Machinery of Government Changes	27/06/2019
TPP19-05 Financial Instruments	28/06/2019
TC19-07 Revenue AASB 15 AASB 1058	28/06/2019



TD - Gold Book (TD92.2 TD88.2 TD89.1 Treasurer's Directions Sale or Lease of Government Assets)	18/11/2019
TC20-01 Mandates of options and major policy decisions under Australian Accounting Standards	19/02/2020
TC20-02 AASB 16 Leases -subsequent measurement of ROUA	2/04/2020

In force Treasurer Directions issued under the GSF Act	Date Issued
TD19-02 Mandatory Early Close as at 31 March each year	13/12/2019
TPP19-08 Agency Direction for the 2019-20 Mandatory Early Close	
TD19-01 Financial Services	16/12/2019
TD20-01 Gifts of government property	17/02/2020