

Government Sector Finance Act 2018		1 Dec 2018	1 July 2019	1 July 2020*	1 July 2021	1 July 2022	1 July 2023
Part 1	Preliminary	✓					
Part 2	Key concepts such as 'entities', 'GSF agencies' and 'government officers'	✓					
Part 3	Roles and responsibilities of Treasurer, 'accountable authorities', 'government officers'	✓					
Part 4	Budget, appropriations and Special Deposits Account		✓				
Part 5:	Expenditure and gifts						
section 5.1	'Budget controls' to regulate expenditure	✓					
section 5.2	Conditions on Ministerial delegations	✓					
section 5.3	Payment of tax equivalents to Treasurer		✓				
section 5.4	Payment of financial distributions to Treasurer		✓				
section 5.5	Authorisation of expenditure	✓					
section 5.6	Gifts of government property		✓				
section 5.7	Act of grace payments		✓				
Part 6	Financial Services and Arrangements	✓					
Part 7:	Reporting						
Division 7.1	Interpretation				✓		
Division 7.2	Financial Reporting (excluding Special Deposits Accounts)				✓		
Division 7.2	Financial Reporting (Special Deposits Accounts and Special Purpose Reporting)						✓
Division 7.3	Annual reporting						✓
Division 7.4	Consolidated government sector reporting				✓		
Part 8	Performance information	✓					
Part 9:	Administration and enforcement provisions						
Division 9.1	Information sharing	✓					
Division 9.2	Delegations	✓					
Division 9.3	Tabling, service and language of documents and records	✓					
Division 9.4 (except section 9.15)	Civil recovery except for debt for unauthorised gifts of government property	✓					
section 9.15	Civil recovery for debt for unauthorised gifts of government property		✓				
Part 10:	Miscellaneous						
section 10.1	Status of Workers Compensation Insurance Fund				✓		
section 10.2	<i>Duties Act 1997</i> exemptions	✓					
section 10.3	Reference of matters to Public Accounts Committee				✓		
section 10.4	Regulations	Assent (24 Oct 2018)					
Schedule 1	Savings, transitional and other provisions	Assent (24 Oct 2018)					

Last updated: June 2021

*Planned 1 July 2020 commencements deferred to 1 July 2021

Note: The commencement of GSF Act provisions after 1 July 2019 are subject to Treasurer's and Executive Council's approval.