

| 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: September 2021

*Planned 1 July 2020 commencements deferred to 1 July 2021.

Note: The commencement of GSF Act provisions in July 2023 are subject to Treasurer's and Executive Council's approval.