

South Australia

Treasurer's Instructions (Accounting Policy Statements)

under the *Public Finance and Audit Act 1987*

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1—Title

These instructions may be referred to as the *Treasurer's Instructions (Accounting Policy Statements)*.

Note—

Advice on the application and operation of these Treasurer's instructions may be obtained by contacting the Department of Treasury and Finance. Specific contact details for obtaining advice that relates to a particular part of these instructions are included on the Department's website www.treasury.sa.gov.au

2—Commencement

These Treasurer's instructions will commence on 22 March 2019.

3—Object

The objects of these instructions are to ensure the consistent and appropriate application of the Australian Accounting Standards by public authorities in the presentation of their general purpose financial statements, and to provide for a variety of additional reporting requirements.

4—Interpretation

- (1) Terms defined in the *Public Finance and Audit Act 1987* and used in these Treasurer's instructions will have the same meaning in these instructions as they have in the Act.

(2) Terms used in a relevant Australian Accounting Standard and used in these Treasurer's instructions will have the same meaning in these instructions as they have in the Australian Accounting Standard.

(3) In these instructions, unless the contrary intention appears—

accounting policy statement means a requirement or principle set out in Schedule 1 that is identified as an accounting policy statement;

Australian Accounting Standard or **AASB** means accounting standards issued by the Australian Accounting Standards Board in connection with the preparation of financial statements, as in force in relation to the reporting period to which the financial statements relate;

base executive remuneration level means the minimum remuneration of an executive at the Level 1 of the South Australian Executive Service;

consultant means a person or entity that is engaged by a public authority for a specified period to carry out a task where—

- (a) the task requires specialist skills and knowledge that the public authority has determined to acquire under a contract for services; and
- (b) the objectives of the task will be achieved by the person or entity free from direction by the public authority as to the way in which the task is to be performed and in circumstances where the employment of a person under normal circumstances is not a feasible alternative for the public authority;

DTF CE means the Chief Executive of the Department of Treasury and Finance;

net cost of services means the total cost of services less any revenue retained by public authorities involved in the provision of services but does not include items classified as revenues from and payments to the South Australian Government;

normal remuneration means any remuneration paid or payable, or otherwise made available, in respect of the reporting period, other than a separation benefit paid or payable in return for an employee ceasing employment with the public authority;

remuneration means any money, consideration or benefit but does not include amounts in payment or reimbursement of out-of-pocket expenses incurred for the benefit of the public authority or a controlled entity, with the amount of remuneration being determined on the basis of the cost of the remuneration to the relevant entity, and if the relevant entity provides a non-monetary benefit to an employee then the employee's remuneration includes what it effectively costs the entity to provide that benefit;

targeted voluntary separation package means a separation package provided to an employee where—

- (a) the separation package is offered or limited to a particular employee or a particular class of employees; and
- (b) the separation package is offered during a defined period and carries an incentive component if the package is taken up within that period; and
- (c) the termination of the employment is effected by the employee requesting, or agreeing to, the termination.

(4) A monetary amount referred to in these instructions does not include GST.

5—Application

- (1) Subject to this clause, the accounting policy statements apply to all public authorities that are required to prepare financial statements by statute, a Ministerial direction, or any other requirement or authority imposed in relation to the public authority.
- (2) The accounting policy statements apply in relation to the adoption of the Australian Accounting Standards referred to in Schedule 1, as set in that schedule.
- (3) The accounting policy statements do not apply to—
 - (a) The University of Adelaide; or
 - (b) Flinders University; or
 - (c) the University of South Australia.

6—Classification of public authorities

The following classifications of public authorities apply in relation to the accounting policy standards:

- (a) ***For-profit entities***— these are the following entities:
 - (i) Superannuation Funds Management Corporation of South Australia;
 - (ii) Homestart Finance;
 - (iii) Local Government Financing Authority;
 - (iv) South Australian Government Financing Authority;
 - (v) South Australian Forestry Corporation;
 - (vi) South Australian Water Corporation;
 - (vii) Urban Renewal Authority;
- (b) ***Not-for-profit entities***— these are all public authorities, other than *For-profit entities*;
- (c) ***Group A entities*** — these are all public authorities, other than—
 - (i) *For-profit entities*; or
 - (ii) any public authority that is required to comply with an industry specific Australian Accounting Standard.

7—Interaction with standards

In the event of an inconsistency between these instructions and an Australian Accounting Standard, these instructions prevail to the extent of the inconsistency.

8—Preparation of inconsistent financial statements under other requirements

If a public authority must, under an Act or on account of any other requirement (including a non-statutory requirement), prepare financial statements which adopt an accounting treatment or policy which is inconsistent with an accounting policy statement under these Treasurer's instructions, the public authority—

- (a) must not treat those financial statements as its general purpose financial statements; and

- (b) must (in addition to those financial statements) prepare general purpose financial statements as required by these Treasurer's instructions.

9—Adoption of new standards or amendments

A public authority must not adopt—

- (a) an Australian Accounting Standard; or
- (b) an amendment to an Australian Accounting Standard,

ahead of a commencement date set out in that standard or amendment (as the case may be), or ahead of any provision made by these Treasurer's instructions in relation to such a commencement date, without the approval of the Chief Executive of the Department of Treasury and Finance.

10—Variations and exemptions

- (1) The Treasurer may—
 - (a) exempt a public authority from compliance with any part of these Treasurer's instructions; or
 - (b) modify the operation or application of any part of these Treasurer's instructions to the extent that the part applies to a particular public authority or class of public authorities.
- (2) An exemption or modification given or made by the Treasurer under this clause may be subject to such conditions as the Treasurer thinks fit.
- (3) The Treasurer may at any time revoke or vary—
 - (a) an exemption or modification under this clause; or
 - (b) a condition of an exemption or modification under this clause.

11—Application of these instructions

The accounting policy statements, as made on 22 March 2019, apply in relation to any reporting period that ends on or after 22 March 2019 (and any financial statements for a period ending before that date will be prepared in accordance with any requirements applying before that date).

12—Revocation

The following Accounting Policy Frameworks are revoked:

- (a) Purpose and Scope;
- (b) General Purpose Financial Statements Framework;
- (c) Asset Accounting Framework;
- (d) Financial Asset and Liability Framework;
- (e) Income Framework;
- (f) Definitions.

13—Transitional provision

- (1) Subject to subclause (2)—
 - (a) an exemption from an Accounting Policy Framework revoked by these Treasurer's instructions granted by the Treasurer before 22 March 2019 (and still in force at that date) may continue to have effect as it were an exemption from the corresponding provision made by these Treasurer's instructions under clause 10; and
 - (b) a variation to the effect of an Accounting Policy Framework revoked by these Treasurer's instructions granted by the Treasurer before 22 March 2019 (and still in force at that date) may continue to have effect as it were a modification to the corresponding provision made by these Treasurer's instructions under clause 10.
- (2) An exemption or variation that continues under subclause (1)—
 - (a) may be revoked by the Treasurer at any time; and
 - (b) subject to the operation of paragraph (a), will cease to have effect in any event on 1 January 2020 unless it is confirmed or replaced by the Treasurer before that date.

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APS Reference	Title and AASB Reference	Accounting policy statement
AASB 9 Financial Instruments		
9.A	Classification of Financial Assets 4.1.5	A public authority must not designate a financial asset at fair value through profit or loss without approval of the DTF CE or his/her delegate.
9.B	Classification of Financial Liabilities 4.2.2	A public authority must not designate a financial liability at fair value through profit or loss without approval of the DTF CE or his/her delegate.
9.C	Transition 7.2.15	A public authority must not restate prior periods on adoption of the classification and measurement requirements of AASB 9.
AASB 13 Fair Value Measurement		
13.A	Valuation Technique 62	<p>If a public authority considers the income approach to be the most appropriate approach in the circumstances to revalue a non-financial asset to fair value (other than a right-of-use asset), then the public authority may seek approval of the DTF CE or his/her delegate to use the income approach.</p> <p>A public authority must not use the income approach to revalue a non-financial asset to fair value (other than a right-of-use asset) without approval of the DTF CE or his/her delegate.</p>
AASB 15 Revenue from Contracts with Customers		
15.A	Recognition Exemptions Aus8.1	Where permitted, a public authority must apply the short-term licences recognition exemption.

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APS Reference	Title and AASB Reference	Accounting policy statement
15.B	Recognition Exemptions Aus8.1	A public authority must adopt \$15 000 as the threshold to determine whether a licence is a licence for which the transaction price is of low value and must apply the low value licence recognition exemption for all low value licences.
15.C	Transition C3	A public authority must apply the Standard retrospectively with the cumulative effect of initially applying the Standard recognised at the date of initial application.
15.D	Transition C7	A public authority must not apply the completed contracts practical expedient.
15.E	Transition C7A	A public authority must apply the practical expedient for all contract modifications that occur before the date of initial application.
AASB 16 Leases		
16.A	Scope 4	A public authority must not apply AASB 16 to leases of intangible assets.
16.B	Recognition Exemptions 5 to 8	A public authority must adopt \$15 000 as the threshold to determine whether an underlying asset is a low value asset and must apply the low value asset recognition exemption to all low value assets.
16.C	Recognition Exemptions 5 to 8	A public authority must apply the short-term leases recognition exemption for all classes of underlying asset.
16.D	Separating Components of Contracts 15	A public authority must separate non-lease components from lease components. A public authority must not apply the practical expedient in 16.15
16.E	Initial measurement of the right-of-use asset Aus 25.1	Where permitted, a public authority must not elect to measure right-of-use assets at initial recognition at fair value for leases that have significantly below-market terms and conditions principally to enable the public authority to further its objectives.
16.F	Subsequent measurement of the right-of-use asset 35	Where permitted, a public authority must adopt the revaluation model.
16.G	Defined Terms Appendix A	Where required by the Standard, a public authority must apply the relevant lessee's incremental borrowing rate published by the Department of Treasury and Finance.
16.H	Transition— Definition of Lease C3 to C4	A public authority must apply the practical expedient so that the public authority does not reassess whether a contract is, or contains, a lease at the date of initial application.
16.I	Transition— Lessees C5 to C7	A public authority must apply the Standard retrospectively with the cumulative effect of initially applying the Standard recognised at the date of initial application.

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APS Reference	Title and AASB Reference	Accounting policy statement
16.J	Transition— Lessees C10(c)	A public authority lessee must elect to not apply the requirements of paragraph C8 to leases for which the lease term ends within 12 months of the date of initial application.
16.K	Provision of lease information Additional	<p>A public authority that leases assets (public authority lessor) to another public authority (public authority lessee) must provide lease information to the public authority lessee and the Department of Treasury and Finance in a form and on the dates approved by the DTF CE or his/her delegate.</p> <p>A public authority lessee must use the lease information provided by the public authority lessor for the application of AASB 16.</p>
AASB 101 Presentation of Financial Statements		
101.A	Complete set of financial statements 10 and 10A	A public authority must present a single 'Statement of Comprehensive Income'.
101.B	Statement of Financial Position 54—59	A public authority must aggregate items according to their nature.
101.C	Statement of Comprehensive Income 32—35	A public authority must, where permitted by the Australian Accounting Standards, disclose gains on a net basis (i.e. reported net of related expenses).
101.D	Statement of Comprehensive Income—Net Cost of Services Additional	A Group A public authority must present the Statement of Comprehensive Income on a net cost of services basis.
101.E	Statement of Comprehensive Income 99	A public authority must aggregate all income and expense items for the reporting period in the Statement of Comprehensive Income according to their nature.
101.F	Statement of Changes in Equity 106A	A public authority must present an analysis of other comprehensive income by item in the Statement of Changes in Equity.
101.G	Statement of Changes in Equity 107	A public authority must present the amount of dividends recognised as distributions to the SA Government during the period in the Statement of Changes in Equity.
101.H	Notes - Assets Additional	<p>If required by the circumstances, a public authority must include the following notes.</p> <ul style="list-style-type: none"> • Assets controlled by the entity that have not met criteria for recognition, including heritage assets. The following information must be disclosed: <ul style="list-style-type: none"> • the nature of assets • purpose for which they are held • how they contribute to generating

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APS Reference	Title and AASB Reference	Accounting policy statement
		<p>economic benefits</p> <ul style="list-style-type: none"> • why they have not been recognised. <ul style="list-style-type: none"> • Land. The following information must be disclosed: <ul style="list-style-type: none"> • Value of Crown land (where material) and information on the nature and extent of restrictions placed on its use and disposal; • purpose the disaggregated value of land and improvements recognised in the financial statements and separately the gross amount of site land and land only holdings. • Infrastructure <ul style="list-style-type: none"> • the where disclosed as part of the aggregate value of major asset classes, a note or supplementary schedules will (where material) disaggregate the major asset classes into the specific infrastructure types and disclose, for each infrastructure type, the gross amount of the assets and related accumulated depreciation.
101.I	Notes - Commitments Additional	<p>Where material, a public authority must disclose contractual commitments for expenditure (other than for commitments for the payment of salaries and wages) not otherwise disclosed in accordance with Australian Accounting Standards in the time bands set out below:</p> <ul style="list-style-type: none"> • not later than 1 year; • later than 1 year but not later than 5 years; and • later than 5 years.
101.J	Notes - Consultants Additional	A public authority must disclose in the notes expenses incurred as a result of engaging consultants (as reported in the Statement of Comprehensive Income).
AASB 107 Statement of Cash Flows		
107.A	Presentation of a statement of cash flows—Net Cost of Service Additional	Group A public authorities must present the Statement of Cash Flows on a net cost of services basis.
107.B	Reporting cash flows from operating activities 18	A public authority must adopt the direct method for reporting cash flows from operating activities.
107.C	Reporting cash flows on a net basis	A public authority must adopt the net basis of reporting for items permitted.

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APS Reference	Title and AASB Reference	Accounting policy statement
	22—24	
107.D	Interest and Dividend 31—34	A public authority must classify cash flows from: <ul style="list-style-type: none"> • interest and dividends received and interest paid as cash flows from operating activities; and • dividends paid as cash flows from financing activities.
AASB 116 Property, Plant and Equipment		
116.A	Recognition Application	A public authority may adopt an accounting policy that allows an asset to be expensed in the period acquired rather than recognising the asset subject to: <ul style="list-style-type: none"> • the materiality threshold adopted by the public authority for this purpose does not exceed \$15 000; • the asset not being a necessary component of a group of assets, where the group exceeds the materiality threshold; and • receiving prior approval from the DTF CE or his/her delegate to change the materiality threshold.
116.B	Measurement at recognition Aus15.3	A for-profit public authority may apply paragraphs Aus15.1 to Aus15.3 where an asset is acquired at no cost, or for a nominal cost.
116.C	Measurement after recognition 29	A public authority must adopt the revaluation model.
116.D	Measurement after recognition Additional	A public authority may adopt an accounting policy that an asset that meets the following criteria: <ul style="list-style-type: none"> • cost at the time of acquisition is less than \$1.5 million; • the cost at the time of acquisition is considered by the public authority to represent the fair value; and • useful life is less than 3 years is not subject to revaluation.
116.E	Measurement after recognition 34	A public authority must have regard to the nature of the asset when determining revaluation frequency. In any case for each asset subject to revaluation that is not a right-of-use asset, a public authority must at least every 6 years obtain a valuation appraisal from a qualified valuer.
116.F	Revaluation model 39 to 39.1	A for-profit public authority may apply paragraph Aus39.1
116.G	Revaluation model 40 to Aus40.2	A for-profit public authority may apply paragraphs Aus40.1 and Aus40.2.

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116.H	Contractual Commitments 74	Where material, a public authority must disclose commitments in the time bands set out below: <ul style="list-style-type: none"> • not later than 1 year; • later than 1 year but not later than 5 years; and • later than 5 years.
AASB 119 Employee Benefits		
119.A	State Plans 43 to 45	A public authority must treat superannuation schemes offered by SuperSA where the Treasurer assumes the accruing superannuation liability in return for periodic payments calculated by Super SA as either a factor of contribution amounts paid by employees or a percentage of the employees' eligible earnings as a defined contribution plan.
119.B	Discount Rate 83—86	A public authority must apply the prevailing market yield on Commonwealth or State Government bonds of a term similar to the average term of the liability.
119.C	TVSP Additional	A public authority must disclose in the notes the following information about targeted voluntary separation packages: <ul style="list-style-type: none"> • number of employees who were paid a TVSP during the reporting period; • amount of TVSPs paid during the reporting period; • amount recovered from the Department of Treasury and Finance during the reporting period in respect of TVSPs; and • aggregate amount of annual leave, skill experience and retention leave, and long service leave paid during the reporting period to employees who received a TVSP.
119.D	Disclosure—Executive Remuneration Additional	A public authority must, in relation to employees whose normal remuneration is equal to or greater than the base executive remuneration level, in an explanatory note disclose: <ul style="list-style-type: none"> • in relation to the \$20 000 band of remuneration that commences at the base executive remuneration level and each successive \$20 000 band - the number of employees whose total remuneration paid or payable, or otherwise made available, in respect of the reporting period, directly or indirectly, by the public authority, falls within that band; and • the aggregate of the remuneration paid or payable, or otherwise made available, in respect of the reporting period, directly or indirectly, by the public authority, to those

APS Reference	Title and AASB Reference	Accounting policy statement
		employees.
AASB 121 The Effects of Changes in Foreign Exchange Rates		
121.A	Definitions 8	A public authority must adopt the Australian dollar as the presentation currency.
AASB 123 Borrowing Costs		
123.A	Recognition Aus8.1	Not-for-profit public authorities must recognise borrowing costs as an expense in the period in which they are incurred.
AASB 124 Related Party Disclosures		
124.A	Key Management Personnel—Declarations Additional	<p>A person that is not a Minister and is one of the key management personnel of a public authority must:</p> <ul style="list-style-type: none"> • on becoming one of the key management personnel complete and provide to the public authority a commencement KMP declaration in the form approved by the DTF CE or his/her delegate; • on ceasing to be one of the key management personnel complete and provide to the public authority a KMP declaration in the form approved by the DTF CE or his/her delegate; and • within 6 weeks after the end of public authority's financial year complete and provide to the public authority a KMP declaration in the form approved by the DTF CE or his/her delegate.
124.B	Key Management Personnel—Boards	<p>Not-for-profit public authorities must disclose:</p> <ul style="list-style-type: none"> • the name of each person holding the position of a board or committee member at any time during the reporting period, where the board/committee member is entitled to receive income (e.g. board/sitting fee) for membership, other than a direct out of pocket reimbursement of expenses incurred in carrying out the duties of the board/committee member; • the aggregate amount of remuneration directly or indirectly received or receivable by board/committee members for the reporting period; • the number of board/committee members whose total remuneration directly or indirectly received or receivable for the reporting period falls within \$20 000 bands of remuneration; and • transactions with and amounts receivable from and payable to board/committee members which adopted more favourable

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		terms and conditions than would have been adopted if dealing at an arm's length transaction in the same circumstances.
AASB 138 Intangible Assets		
138.A	Recognition and measurement Application	A public authority may adopt an accounting policy that allows an intangible asset to be expensed in period acquired rather than recognising the asset subject to: <ul style="list-style-type: none"> • the materiality threshold adopted by the public authority for this purpose does not exceed \$15 000; • the intangible asset not being a necessary component of a group of assets, where the group exceeds the materiality threshold; and • receiving prior approval from the DTF CE or his/her delegate to change the materiality threshold.
138.B	Measurement at recognition Aus24.1	A for-profit public authority must apply paragraph Aus24.1 where an asset is acquired at no cost, or for a nominal cost.
138.C	Measurement after recognition 72	A public authority must adopt the cost model.
138.D	Contractual Commitments 122	Where material, a public authority must disclose commitments in the time bands set out below: <ul style="list-style-type: none"> • not later than 1 year; • later than 1 year but not later than 5 years; and • later than 5 years.
AASB 140 Investment Property		
140.A	Measurement after recognition 30	A public authority must adopt the fair value model.
140.B	Contractual Commitments 74	Where material, a public authority must disclose contractual obligations in the time bands set out below: <ul style="list-style-type: none"> • not later than 1 year; • later than 1 year but not later than 5 years; and • later than 5 years.
AASB 1004 Contributions		
1004.A	Application Additional	A Group A public authority must apply the following paragraphs of the Standard as if they were a government department: <ul style="list-style-type: none"> • 11—Measurement of Contributions • 12 to 15—Recognition of Contribution of

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APS Reference	Title and AASB Reference	Accounting policy statement
		<p>Assets</p> <ul style="list-style-type: none"> • 39 to 43—Liabilities assumed by other entities • 44 to 47—Contribution of Services • 60 to 62—Disclosure of Contributions • 63—Additional Government Department Disclosures • 64 to 68—Compliance with Parliamentary Appropriations and other Externally-Imposed Requirements.
1004.B	Restructure 54—59	Assets and liabilities acquired by a public authority as part of an administrative restructure must initially be recognised at the values recorded by the transferor immediately prior to the transfer.
1004.C	Restructure disclosure Additional	In relation to a restructure of administrative arrangement, a public authority that is the transferee must also disclose in an explanatory note: <ul style="list-style-type: none"> • the identity of the transferor; • a brief statement of functions transferred; • the date of effective transfer; and • the authority for the transfer e.g. Cabinet, Government Gazette.
1004.D	Restructure disclosure Additional	In relation to a restructure of administrative arrangement, a public authority that is the transferor must also disclose in an explanatory note: <ul style="list-style-type: none"> • the identity of the transferee; • a brief statement of functions transferred; • the date of effective transfer; and • the authority for the transfer e.g. Cabinet, Government Gazette.
1004.E	Surplus Cash Additional	A public authority must recognise as an asset of the public authority funds credited to: <ul style="list-style-type: none"> • the Surplus Cash Working Account established pursuant to the Cash Alignment Policy; and • the Accrual Appropriation Excess Funds Account established pursuant to a Treasury and Finance direction.
AASB 1050 Administered Items		
1050.A	Disclosure Additional	A public authority must disclose administered transactions and balances that are significant in relation to the public authority's overall performance or financial position in separate administered schedules, including:

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APS Reference	Title and AASB Reference	Accounting policy statement
		<ul style="list-style-type: none"> • Statement of Administered Financial Position; • Statement of Administered Comprehensive Income (presented on a net result basis); • Statement of Administered Cash Flows (presented on a net result basis); and • Schedule of Administered Income and Expenses attributable to the administered activities of the entity.
1050.B	Disclosure Additional	If a public authority determines that the administered transactions and balances are insignificant in relation to the public authority's overall performance, then they must be disclosed in an explanatory note.
1050.C	Disclosure Additional	In preparing the administered schedules and notes, a public authority must apply the Australian Accounting Standards, the Accounting Policy Statements, and the accounting policies of the public authority preparing the administered schedules and notes.
AASB 1051 Land Under Roads		
1051.A	Land Under Roads 8	A public authority must not recognise any land under roads acquired before 1 July 2008 as an asset. Land under roads includes land under roadways, land under road reserves, and land under footpaths, nature strips and medium strips.
AASB 1052 Disaggregated Disclosures		
1052.A	Additional	A Group A public authority must apply the Standard as if they were a government department.
AASB 1053 Application of Tiers of Australian Accounting Standards		
1053.A	Application of Tier 2 Reporting 13	All public authorities must apply Tier 1 Australian Accounting Standards except for those public authorities approved by the DTF CE or his/her delegate.
AASB 1055 Budgetary Reporting		
1055.A	Budgetary Information – Investing Expenditure Additional	A Group A public authority must disclose original budgeted financial information (as presented to Parliament in Budget Paper 4) for total investing expenditure, including total new projects and total existing projects investing expenditure.
1055.B	Budgetary Information Application	A Group A public authority must only disclose an explanation for a variance between the actual amounts and the corresponding original budget amounts (as presented to Parliament in Budget Paper 4) for the Statement of Comprehensive Income and Total Investing Expenditure if the variance exceeds the greater of 10% of the original budgeted amount and 5% of the original budgeted total expenses for the following:

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		<ul style="list-style-type: none"> • all classes of expenses, all classes of income, revenue from and payments to SA Government, net cost of providing services, net result and total other comprehensive income in the Statement of Comprehensive Income and Statement of Administered Comprehensive Income • total investing expenditure including the total investing expenditure on new projects and total investing expenditure on existing projects.
AASB 1058 Income of Not-for-Profit Entities		
1058.A	Volunteer Services 19	A public authority must not recognise volunteer services when the services would not have been purchased if they had not been donated.
1058.B	Transition C3	A public authority must apply the Standard retrospectively with the cumulative effect of initially applying this Standard recognised at the date of initial application.
1058.C	Transition C6	A public authority must not apply the completed contracts/transactions practical expedient.
AASB 1059 Service Concession Arrangements: Grantors		
1059.A	Scope 2	<p>If a public authority forms the view that the public authority may have a service concession arrangement, then the public authority must seek approval from the DTF CE or his/her delegate to apply the Standard.</p> <p>A public authority must not apply this Standard without approval from the DTF CE or his/her delegate.</p>