

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;

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

- (1) 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.
- (2) If—
 - (a) an Australian Accounting Standard; or
 - (b) an amendment to an Australian Accounting Standard,adopted by a public authority permits, but does not require, the authority to apply the Standard, or the Standard as amended, to information for the comparative period presented in the first financial statements to which the Standard, or the Standard as amended, applies, the Standard must not be applied to that information 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.

Schedule 1—Table of accounting policy statements

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.
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, 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 without approval of the DTF CE or his/her delegate.</p>
AASB 15 Revenue from Contracts with Customers		
15.A	Recognition	Where permitted, a public authority must apply the

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	Exemptions Aus8.1	short-term licences recognition exemption.
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 not 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	A public authority must apply the Standard

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	C5 to C7	retrospectively with the cumulative effect of initially applying the Standard recognised at the date of initial application.
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.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.E	Statement of Comprehensive Income 99	A public authority must, in the Statement of Comprehensive Income, present an analysis of expenses recognised in profit or loss using a classification based on 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.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).

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AASB 107 Statement of Cash Flows		
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 22—24	A public authority must adopt the net basis of reporting for items permitted.
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 and Aus15.3 as though it were a not-for-profit entity.
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 is not subject to revaluation if the cost of the asset at the time of acquisition is considered by the public authority to represent the fair value of the asset and the asset meets either or both of the following criteria: <ul style="list-style-type: none"> • the cost of the asset at the time of acquisition is less than \$1.5 million; • the useful life of the asset is less than 3 years.
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, a public

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		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.
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

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		<p>respect of the reporting period, directly or indirectly, by the public authority, falls within that band; and</p> <ul style="list-style-type: none"> 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 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

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		<p>whose total remuneration directly or indirectly received or receivable for the reporting period falls within \$20 000 bands of remuneration; and</p> <ul style="list-style-type: none"> • transactions with and amounts receivable from and payable to board/committee members which adopted more favourable 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	<p>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:</p> <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 as though it were a not-for-profit entity.
138.C	Measurement after recognition 72	A public authority must adopt the cost model.
138.D	Contractual Commitments 122	<p>Where material, a public authority must disclose commitments 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.
AASB 140 Investment Property		
140.A	Measurement after recognition 30	A public authority must adopt the fair value model.
140.B	Contractual Commitments 74	<p>Where material, a public authority must disclose contractual obligations 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

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		<ul style="list-style-type: none"> later than 5 years.
AASB 1004 Contributions		
1004.A	Application Additional	A Group A public authority must apply paragraphs 39 to 43 of the Standard (Liabilities of government departments assumed by other entities) as if they were a government department.
1004.B	Restructure 54—59	Assets and liabilities acquired by a public authority as part of a restructure of administrative arrangements 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 arrangements, 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.
1004.D	Restructure disclosure Additional	In relation to a restructure of administrative arrangements, 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.
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.
1004.F	Equity contributions Additional 48	If a public authority receives money that is issued or applied from the Consolidated Account under an Appropriation Act in the form of an equity contribution, the money must be identified in the authority's statement of financial position as a contribution of equity.
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; • Statement of Administered Cash Flows; 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 applying Tier 1 Australian Accounting Standards.
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	Budget Information 6 and 7	<p>Where a public authority's budgeted financial statements are presented to Parliament and are separately identified as relating to that public authority, the public authority must disclose original budgeted amounts, actuals, and variances for:</p> <ul style="list-style-type: none"> • the Statement of Comprehensive Income; • total new projects, total existing projects, total annual programs and total investing expenditure; and • the Administered Statement of Comprehensive Income. <p>The original budgeted amounts must be presented and</p>

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		classified on a basis that is consistent with the presentation and classification adopted in the corresponding financial statements prepared as required by the <i>Public Finance and Audit Act 1987</i> .
1055.B	Variations 6 and 7	A Group A public authority must only disclose an explanation for a variance if the variance is more than 10% of the original budgeted amount and more than 5% of the total expenses or expenditure reported in the relevant statement.
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>