

Application of Current Treasury Pronouncements

July 2021



contents

Preparation and format of financial statements	1
Guidelines on Public Private Partnership Projects	3
Expenditure and payment of accounts	4
Budget and budget controls	5
Contributions and restructures	5
Dividends	5
Physical non-current assets, service concession arrangements, leases and intangibles	5
Banking, financial instruments, investment powers and instruments of assurance	6
Employee benefits	8
Provision	8
Tax	8
Gateway Review System / Information Communications Technology / Asset Management	9
Internal audit and risk management / Audit and risk committees	10
Governance	10
Insurance	10
Results and service plans	10
Government businesses	11
Miscellaneous items	12

Items	Ref.	Application details
Preparation and format of financial statements		
Submission of Annual GSF Financial Statements to the Auditor-General	TD 21-03	<ul style="list-style-type: none"> Issued as a Treasurer's Direction under sections 3.1 and 7.6(2) of the <i>Government Sector Finance Act 2018</i>. Applies to the accountable authority for a reporting GSF agency that is not listed in Appendix A to TD 21-02 'Mandatory Annual Returns to Treasury'.
Agency guidelines for the 2020-21 Mandatory Annual Returns to Treasury for NSW public sector agencies that are not included in TD 21-02	TC 21-04	<ul style="list-style-type: none"> Applies to NSW public sector agencies (listed in Appendix A) that are not included in TD 21-02 'Mandatory Annual Returns to Treasury'.
Mandatory Annual Returns to Treasury	TD 21-02	<ul style="list-style-type: none"> Issued as a Treasurer's Direction under section 3.1 of the <i>Government Sector Finance Act 2018</i>. Applies to the entities listed in Appendix A that are GSF agencies and to the accountable authorities of those agencies.
Agency Direction for the 2020-21 Mandatory Annual Returns to Treasury	TPP 21-04	<ul style="list-style-type: none"> Applies to all NSW public sector agencies, including State Owned Corporations, that are required to submit Prime returns.
Accounting Policy: Guidance on Administered Items	TPP 21-03	<ul style="list-style-type: none"> Applies to NSW government entities.
Mandatory Early Close as at 31 March each year	TD 19-02	<ul style="list-style-type: none"> Issued as a Treasurer's Direction under section 3.1 of the <i>Government Sector Finance Act 2018</i>.
Agency Direction for the 2020-21 Mandatory Early Close	TPP 21-01	<ul style="list-style-type: none"> Applies to all entities listed in Appendix A that are GSF agencies and to the accountable authorities of those agencies.
Accounting Policy: Financial Reporting Code for NSW General Government Sector Entities (the Code)	TPP 20-09	<ul style="list-style-type: none"> Provides a model financial reporting framework for all NSW General Government Sector entities for the financial year ending 30 June 2021.
Mandates of options and major policy decisions under Australian Accounting Standards	TC 20-08	<ul style="list-style-type: none"> Applies to GSF agencies required to prepare general purpose financial statements under section 7.6 of the <i>Government Sector Finance Act 2018</i> (GSF Act). Issued as a mandatory policy.
AASB 15 Revenue from Contracts with Customers and AASB 1058 Income of Not-for-Profit Entities Transition Elections	TC 19-07	<ul style="list-style-type: none"> Issued as a Treasurer's Direction under section 9 of the <i>Public Finance and Audit Act 1983</i>. Applies to all agencies, including State Owned Corporations, that are required to prepare general purpose financial statements under the Act.

Items	Ref.	Application details
Financial Statements Disclosures for Machinery of Government Changes	TC 19-06	<ul style="list-style-type: none"> Issued as a Treasurer's Direction under sections 9 and 45E of the <i>Public Finance and Audit Act 1983</i>. Applies to all agencies, including State Owned Corporations, that are required to prepare general purpose financial statements under the Act.
Guidance for AASB 15 Revenue from contracts with customers	Treasury Guidance	<ul style="list-style-type: none"> Applies to all agencies.
Guidance for AASB 1058 Income of not-for-profit entities	Treasury Guidance	<ul style="list-style-type: none"> Applies to all not-for-profit agencies.
Certifying the effectiveness of internal controls over financial information	TPP 17-06	<ul style="list-style-type: none"> Applies to all material entities (other than State Owned Corporations) identified in the NSW Government Budget Papers.
Frequently asked questions - Implementing AASB 124 Related Party Disclosures	FAQs to NSW Treasury	<ul style="list-style-type: none"> Applies to all agencies.
Related party disclosures	TC 16-12	<ul style="list-style-type: none"> Issued as a Treasurer's Direction under sections 9 and 45E of the <i>Public Finance and Audit Act 1983</i>. Applies to all agencies, including State Owned Corporations, that are required to prepare general purpose financial statements under the Act.
Providing electronic copies of annual reports to Parliament	TC 15-19	<ul style="list-style-type: none"> Applies to: <ul style="list-style-type: none"> each 'statutory body' listed in Schedule 2 to the <i>Public Finance and Audit Act 1983</i> each 'department' listed in Schedule 3 to the <i>Public Finance and Audit Act 1983</i> each 'statutory State Owned Corporation' listed in Schedule 5 to the <i>State Owned Corporations Act 1989</i>.
Small agency annual reporting	TC 15-18	<ul style="list-style-type: none"> Applies to small agencies (departments and statutory bodies as defined in the TC).
Financial reporting requirements for NSW Government entities including those affected by restructures	TC 15-05	<ul style="list-style-type: none"> Applies to all departments, statutory bodies and the entities they control.
Distinguishing for-profit from not-for-profit entities	TPP 05-4	<ul style="list-style-type: none"> Issued as a Treasurer's Direction under sections 9 and 45E of the <i>Public Finance and Audit Act 1983</i>. Applies to all agencies including State Owned Corporations.

Items	Ref.	Application details
Guidelines on Public Private Partnership Projects		
Guidance on disclosures for the repeal of TPP 06-8 in FY 20/21 Financial Statements	Treasury Guidance	<ul style="list-style-type: none"> Applies to all agencies that previously accounted for arrangements under TPP 06-08 'Accounting for Privately Financed Projects' that are outside the scope of AASB 1059 'Service Concession Arrangements: Grantor'.
Accounting Policy – Withdrawal of TPP 06-8 Accounting for Privately Financed Projects	TC 20-07	<ul style="list-style-type: none"> Issued as a Treasurer's Direction under sections 9 and 45E of the <i>Public Finance and Audit Act 1983</i>. Applies to all agencies, including State Owned Corporations, that are required to prepare general purpose financial statements under the Act.
NSW Public Private Partnerships	TPP 17-07	<ul style="list-style-type: none"> Applies to all agencies including State Owned Corporations.
Managing Public Private Partnership (PPP) contracts	TC 15-16	<ul style="list-style-type: none"> Applies to all General Government Sector agencies and Public Trading Enterprises that are managing an existing PPP contract (that is, from Contract Close).
Budgeting for availability based Public Private Partnerships	TPP 15-02	<ul style="list-style-type: none"> Applies to all General Government Sector agencies and Public Trading Enterprises (Relevant Entities) for financial years beginning on or after 1 July 2014.
Acceptance of Performance Bonds or Unconditional Undertakings by Government agencies	TC 14-01	<ul style="list-style-type: none"> Issued as a Treasurer's Direction under section 9 of the <i>Public Finance and Audit Act 1983</i>. Applies to all agencies.
Private sector financing of Government facilities – barter transactions	TC 99-4	<ul style="list-style-type: none"> Applies to State Owned Corporations, Government Trading Enterprises and General Government Sector agencies.
Structured finance transactions	TC 98-07	<ul style="list-style-type: none"> Issued as a Treasurer's Direction under sections 9 and 45E of the <i>Public Finance and Audit Act 1983</i>. Implies application to all agencies, although not specifically stated.
Property development projects supported by a precommitment to a Government floor space lease	TC 98-04	<ul style="list-style-type: none"> Implies application to all agencies, although not specifically stated.

Items	Ref.	Application details
Expenditure and payment of accounts		
Statutory Act of Grace Payments	TC 21-02	<ul style="list-style-type: none"> • Applies to NSW Government Ministers and their delegates who may include: <ul style="list-style-type: none"> – accountable authorities of GSF agencies – any person employed in or by a Public Service agency (if the agency is responsible to the Minister under an administrative arrangements order) • entities prescribed by the Government Sector Finance Regulation 2018.
Use and Management of NSW Government Purchasing Cards	TPP 21-02	<ul style="list-style-type: none"> • Applies to all GSF agencies, government officers and accountable authorities. • Issued as a mandatory policy.
NSW Payments Digital Reform – Digital Payment Adoption	TC 21-01	<ul style="list-style-type: none"> • Applies to all GSF agencies under the <i>Government Sector Finance Act 2018</i>. • Issued as a mandatory policy.
Gifts of government property	TD 21-04	<ul style="list-style-type: none"> • Issued as a Treasurer's Direction under sections 3.1 and 5.6 of the <i>Government Sector Finance Act 2018</i>. • Applies to all GSF agencies and to persons handling government resources.
Annual reporting on payment of accounts	TC 11-21	<ul style="list-style-type: none"> • Applies to departments and statutory bodies subject to the Annual Reports legislation for annual reporting periods ending on or after 1 January 2012.
Implementation of penalty interest on late payment of accounts	TC 11-20	<ul style="list-style-type: none"> • Issued as a Treasurer's Direction under section 9 of the <i>Public Finance and Audit Act 1983</i> and sub-clauses 13(4) and 13(5) of the Public Finance and Audit Regulation 2010 (the Regulation). • Applies to an 'authority' subject to the Regulation and all accounting officers and officers of an authority.
Payment of accounts	TC 11-12	<ul style="list-style-type: none"> • Issued as a Treasurer's Direction under section 9 of the <i>Public Finance and Audit Act 1983</i> and sub-clauses 13(4) and 13(5) of the Public Finance and Audit Regulation 2010 (the Regulation). • Applies to an 'authority' subject to the Regulation (departments and statutory authorities, other than State Owned Corporations) and all accounting officers and officers of an authority. State Owned Corporations are encouraged to apply this policy.
Ex gratia payments	TC 11-02	<ul style="list-style-type: none"> • Issued as a Treasurer's Direction under section 9 of the <i>Public Finance and Audit Act 1983</i>. • Applies to NSW Government Ministers.

Items	Ref.	Application details
Budget and budget controls		
Outcome Budgeting	TPP 18-09	<ul style="list-style-type: none"> Applies to all GSF agencies that are part of the General Government Sector.
Agency carry forwards	TC 15-08	<ul style="list-style-type: none"> Applies to the Budget Control Limits of all General Government Sector agencies from 20 March 2015.
Parameter and Technical Adjustments and Measures (New Policy)	TC 14-28	<ul style="list-style-type: none"> Applies to all General Government Sector agencies.
Budget Controls – Labour Expense Cap	TC 13-03	<ul style="list-style-type: none"> Applies to all General Government Sector agencies and selected public trading enterprises.
Budget Controls – Capital expenditure authorisation limits	TC 12-20	<ul style="list-style-type: none"> Applies to all General Government Sector agencies irrespective of how an agency is funded.
Protected items and funds	TC 12-10	<ul style="list-style-type: none"> Applies to all General Government Sector agencies.
Budget Controls – Net cost of services	TC 12-08	<ul style="list-style-type: none"> Applies to all General Government Sector agencies.
Contributions and restructures		
Accounting Policy: Contributions by owners made to wholly-owned public sector entities	TPP 09-3	<ul style="list-style-type: none"> Issued as a Treasurer's Direction under sections 9 and 45E of the <i>Public Finance and Audit Act 1983</i>. Applies to all agencies, including State Owned Corporations, for financial years on or after 1 July 2008.
Dividends		
Financial Distributions Policy for Government Businesses	TPP 16-04	<ul style="list-style-type: none"> Applies to State Owned Corporations and other Government Businesses as described in Appendix 1 of the TPP.
Physical non-current assets, service concession arrangements, leases and intangibles		
Accounting Guidance for Capitalisation of costs relating to Cloud-based software	Accounting Guidance	<ul style="list-style-type: none"> Applies to all agencies.
Accounting Policy – Public sector operators in a service concession arrangement – mandatory accounting policy and guidance	TC 20-04	<ul style="list-style-type: none"> Applies to all agencies, including Statutory State-Owned Corporations, required to prepare general purpose financial statements under the <i>Public Finance and Audit Act 1983</i>, for financial reporting periods beginning on or after 1 January 2020.
Accounting Policy – Transition requirements for AASB 1059 Service Concession Arrangements: Grantors	TC 20-03	<ul style="list-style-type: none"> Applies to all agencies, including State Owned Corporations, required to prepare general purpose financial statements under the <i>Public Finance and Audit Act 1983</i>.

Items	Ref.	Application details
AASB 16 Leases Subsequent Measurement of Right of Use Assets	TC 20-02	<ul style="list-style-type: none"> Issued as a Treasurer's Direction under section 9 of the <i>Public Finance and Audit Act 1983</i>. Applies to all agencies, including State Owned Corporations, required to prepare general purpose financial statements under the Act.
AASB 1059 Service Concession Arrangements: Grantors Scoping	TPP 19-06	<ul style="list-style-type: none"> Applies to all agencies, including State-Owned Corporations, for financial years beginning on or after 1 January 2020.
AASB 16 Leases Transition Elections	TC 18-05	<ul style="list-style-type: none"> Issued as a Treasurer's Direction under section 9 of the <i>Public Finance and Audit Act 1983</i>. Applies to all agencies, including State Owned Corporations, required to prepare general purpose financial statements under the Act.
Guidance for AASB 16 Leases	Treasury Guidance	<ul style="list-style-type: none"> Applies to all agencies.
FY18-19 Timetable for Agency Asset Valuations	TC 18-17	<ul style="list-style-type: none"> Applies to all agencies, including State Owned Corporations, for financial years ending on or after 30 June 2019.
Accounting Policy: Valuation of physical non-current assets at fair value	TPP 14-01	<ul style="list-style-type: none"> Issued as a Treasurer's Direction under sections 9 and 45E of the <i>Public Finance and Audit Act 1983</i>. Applies to all agencies, including State Owned Corporations, for financial years ending on or after 30 June 2014.
Accounting Policy: Lessor classification of long-term land leases	TPP 11-01	<ul style="list-style-type: none"> Issued as a Treasurer's Direction under sections 9 and 45E of the <i>Public Finance and Audit Act 1983</i>. Applies to all agencies, including State Owned Corporations, for financial years beginning on or after 1 July 2010.
Accounting Policy – Guidelines for capitalisation of expenditure on property, plant and equipment	TPP 06-6	<ul style="list-style-type: none"> Issued as a Treasurer's Direction under sections 9 and 45E of the <i>Public Finance and Audit Act 1983</i>. Applies to all agencies, including State Owned Corporations, for financial years beginning on or after 1 January 2005.
Banking, financial instruments, investment powers and instruments of assurance		
Financial services	TD 19-01	<ul style="list-style-type: none"> Issued as a Treasurer's Direction under sections 3.1, 6.15, 6.19 and 6.22 of the <i>Government Sector Finance Act 2018</i>. Applies to all GSF agencies to which the financial services provisions of Part 6 of the GSF Act apply and to the accountable authorities and government officers of those agencies.

Items	Ref.	Application details
Accounting Policy: Accounting for Financial Instruments	TPP 19-05	<ul style="list-style-type: none"> Issued as a Treasurer's Direction under sections 9 and 45E of the <i>Public Finance and Audit Act 1983</i>. Applies to all agencies, including State Owned Corporations, that are required to prepare general purpose financial statements under the Act.
Extension of the NSW Government Cash and Banking Services Contract	TC 18-04	<ul style="list-style-type: none"> Issued as a Treasurer's Direction under section 9 of the <i>Public Finance and Audit Act 1983</i> to accounting officers and officers of an authority, except State Owned Corporations.
TCorp Foreign Exchange Execution Framework	Framework	<ul style="list-style-type: none"> Applies to all General Government Sector agencies and Government Businesses from 1 July 2018. Issued in accordance with TPP 18-03.
NSW Government Foreign Exchange Risk Policy	TPP 18-03	<ul style="list-style-type: none"> Applies to all General Government Sector agencies and Government Businesses from 1 July 2018.
Overview on AASB 9 Financial Instruments	Overview	<ul style="list-style-type: none"> Applies to all agencies.
Requirements for Issuing and Managing and Reporting Instruments of Assurance	TPP 17-08	<ul style="list-style-type: none"> Issued as a Treasurer's Direction to: <ul style="list-style-type: none"> 'department heads' under section 18 of the <i>Annual Reports (Departments) Act 1985</i> 'statutory bodies' under section 15 of the <i>Annual Reports (Statutory Bodies) Act 1984</i> 'officers of an authority' and 'accounting officers' under section 9 of the <i>Public Finance and Audit Act 1983</i>. Does not apply to local government authorities, universities and entities that fall outside of the definition of agency for the purposes of this TPP. State Owned Corporations may be requested to apply the TPP's Core Requirements in their Statement of Corporate Intent.
Cash Management – Expanding the scope of the Treasury Banking System	TC 15-01	<ul style="list-style-type: none"> Applies to all agencies excluding State Owned Corporations and authorities specifically approved by the Treasurer.
Government Guarantee Fee Policy for Government Businesses	TPP 14-03 TC 14-08	<ul style="list-style-type: none"> Applies to Government Businesses from 1 July 2014.
Applications for Government Guarantees – Ministerial advice to include analysis of public interest issues	TC 10-14	<ul style="list-style-type: none"> Implied application to all agencies, although not specifically stated.
Treasury Banking System cash forecasting and banking arrangements	TPP 10-02	<ul style="list-style-type: none"> Applies to General Government budget dependent agencies.

Items	Ref.	Application details
Employee benefits		
Funding Arrangements for Long Service Leave and Transferred Officers Leave Entitlements	TC 21-05	<ul style="list-style-type: none"> Applies to GSF agencies (excluding universities and their controlled entities) for financial years ending on or after 30 June 2021.
Accounting for Long Service Leave and Annual Leave	TC 21-03	<ul style="list-style-type: none"> Applies to GSF agencies (excluding universities and their controlled entities).
Accounting for superannuation	TC 18-10	<ul style="list-style-type: none"> Issued as a Treasurer's Direction under sections 9 and 45E of the <i>Public Finance and Audit Act 1983</i>. Applies to all agencies, including State Owned Corporations, for financial years ending on or after 30 June 2018.
Financial and annual reporting requirements arising from personnel service arrangements	TC 15-07	<ul style="list-style-type: none"> Issued as a Treasurer's Direction under sections 9 and 45E of the <i>Public Finance and Audit Act 1983</i>. Applies to all agencies required to prepare general purpose financial statements under the Act for financial years beginning on or after 1 July 2014.
Funding for redundancy payments	TC 12-01	<ul style="list-style-type: none"> Applies to all General Government Sector agencies.
Provision		
Determining the present value of a provision	TC 11-17	<ul style="list-style-type: none"> Applies to all agencies.
Tax		
Tax Equivalent Regime Policy and Guidelines Paper	TPP 21-05	<ul style="list-style-type: none"> Applies to: <ul style="list-style-type: none"> all Government Businesses which come under the Commercial Policy Framework, except those covered by the National Tax Equivalent Regime any GSF agency or part of a GSF agency that has been assessed as operating in a competitive market.
Treasurer's Guidelines for the Reduction in Land Value for Certain Build-to-rent Properties, for Land Tax Purposes	Treasury Guidance	<ul style="list-style-type: none"> Applies to the Chief Commissioner of State Revenue.
Goods and Services Tax (GST) treatment of certain government taxes, fees and charges (Division 81 of the GST Act)	TC 18-08	<ul style="list-style-type: none"> Applies to all agencies that impose taxes, fees and charges.
Machinery of government changes: Goods and services tax and fringe benefits tax	TC 18-07	<ul style="list-style-type: none"> Applies to all agencies that are part of a Machinery of Government change.
Fringe benefits tax manual	TPP 13-02	<ul style="list-style-type: none"> Applies to all agencies.

Items	Ref.	Application details
Agency compliance with goods and services tax (GST) and fringe benefits tax (FBT)	TC 11-08	<ul style="list-style-type: none"> Applies to all agencies.
Gateway Review System / Information Communications Technology / Asset Management		
Asset Management Policy for the NSW Public Sector	TPP 19-07	<ul style="list-style-type: none"> Applies to all budget material agencies as listed in NSW Budget Paper No.1, except for State Owned Corporations and Public Financial Corporations. State Owned Corporations and Public Financial Corporations are encouraged to adopt elements of the TPP where they align with existing NSW Treasury policies that apply to Government Businesses.
Recurrent Expenditure Assurance Framework	TPP 19-03 TC 19-03	<ul style="list-style-type: none"> Applies to: <ul style="list-style-type: none"> all major recurrent projects being developed and/or delivered by the General Government Sector agencies and Government Businesses. State Owned Corporations to the extent applicable under the Commercial Policy Framework.
NSW Government Business Case Guidelines	TPP 18-06	<ul style="list-style-type: none"> Applies to: <ul style="list-style-type: none"> all types of investment proposals – capital, recurrent and information and communication technology policy proposals that impact resource use in the community such as changes to regulations.
NSW Gateway Policy	TC 17-03 TPP 17-01	<ul style="list-style-type: none"> Applies to: <ul style="list-style-type: none"> all General Government Sector agencies and Government Businesses State Owned Corporations to the extent applicable under the Commercial Policy Framework.
Infrastructure Investor Assurance Framework (IIAF)	TC 16-09	<ul style="list-style-type: none"> Applies to: <ul style="list-style-type: none"> relevant infrastructure agencies with capital projects valued at an estimate total cost of \$10 million and above State Owned Corporations with projects nominated by NSW Treasury.
Management of contingency provisions for major projects	TC 14-29	<ul style="list-style-type: none"> Applies to all General Government Sector agencies and Public Trading Enterprises, except State Owned Corporations.
Submission of business cases	TC 12-19	<ul style="list-style-type: none"> Applies to all General Government Sector agencies and Government Businesses (except State Owned Corporations not on the 'Nominated Agencies' list on Treasury's Total Asset Management web site).

Items	Ref.	Application details
Information and Communications Technology (ICT) Capital Investment Process	TPP 06-10	<ul style="list-style-type: none"> Applies to all agencies, except State Owned Corporations that are encouraged to adopt aspects of the Information and Communications Technology capital investment process consistent with their corporate intent.
Internal audit and risk management / Audit and risk committees		
Internal Audit and Risk Management Policy for the General Government Sector	TPP 20-08	<ul style="list-style-type: none"> Applies to GSF agencies listed in Annexure J of the TPP Issued as a mandatory policy.
Treasury Risk Maturity Assessment Tool Guidance Paper	TPP 20-06	<ul style="list-style-type: none"> Applies to GSF agencies.
Guide for Audit & Risk Committees: Understanding Financial Statements	Treasury Guidance	<ul style="list-style-type: none"> Applies to all NSW General Government Sector agencies.
Guide for Audit & Risk Committee: Compliance Management	Treasury Guidance	<ul style="list-style-type: none"> Applies to all NSW General Government Sector agencies.
Risk Management Toolkit for the NSW Public Sector	TPP 12-03	<ul style="list-style-type: none"> Applies to all department heads and governing boards of statutory bodies listed in Schedules 2 and 3 of the <i>Public Finance and Audit Act 1983</i>.
Governance		
Establishing and monitoring the performance of NSW Government Residual Entities	TPP 16-01	<ul style="list-style-type: none"> Applies to entities (referred to as 'Residual Entities') created to hold residual assets, liabilities and functions remaining with the State following a major asset sale or restructure.
NSW Fraud and Corruption Control Policy	TC 18-02	<ul style="list-style-type: none"> Issued as a Treasurer's Direction to 'Officers of an authority' and 'accounting officers' under section 9 of the <i>Public Finance and Audit Act 1983</i>. Applies to all agencies, including State Owned Corporations, from 1 July 2018
Insurance		
Mandatory use of the Treasury Managed Fund (TMF) for all Government insurance requirements	TC 20-05	<ul style="list-style-type: none"> Applies to all agencies, including State Owned Corporations.
Mandatory principal arranged insurance (PAI) for all major capital works projects	TC 16-11	<ul style="list-style-type: none"> Applies to all agencies other than State Owned Corporations.
Mandatory use of the Treasury Managed Fund (TMF) for all Government insurance requirements	TC 12-12	<ul style="list-style-type: none"> Applies to all agencies not currently in the Treasury Managed Fund other than electricity generators and suppliers.
Results and service plans		
Service costing in General Government Sector agencies	TPP 07-3	<ul style="list-style-type: none"> Applies to all General Government Sector agencies.

Items	Ref.	Application details
Government businesses		
Guidelines for Community Service Obligations	<u>TPP 19-02</u>	<ul style="list-style-type: none"> • Applies to all Public Non-Financial Corporations, including State Owned Corporations, and Public Financial Corporations.
Board Appointments for State Owned Corporations and Other Commercial Government Businesses	<u>TPP 18-08</u>	<ul style="list-style-type: none"> • Applies to State Owned Corporations and other commercial businesses with governing Boards where the Treasurer is an appointing Minister.
Major Projects Policy for Government Businesses	<u>TPP 18-05</u>	<ul style="list-style-type: none"> • Applies to Government Businesses including: <ul style="list-style-type: none"> – entities classified as Public Non-Financial Corporations or Public Financial Corporations – State Owned Corporations.
Directors and Officers Indemnity Policy for State Owned Corporations	<u>TPP 18-04</u>	<ul style="list-style-type: none"> • Applies to State Owned Corporations.
Commercial Policy Framework – Performance Reporting and Monitoring Policy for Government Businesses	<u>TPP 18-02</u>	<ul style="list-style-type: none"> • Applies to all Government Businesses including: <ul style="list-style-type: none"> – Public Non-Financial Corporations – Public Financial Corporations – State Owned Corporations – Entities assessed and identified by Treasury as Government Businesses.
Commercial Policy Framework: CEO Appointment Guidelines for Government Businesses	<u>TPP 17-11</u>	<ul style="list-style-type: none"> • Applies to governing boards of Government Businesses and commercially focused entities where the: <ul style="list-style-type: none"> – CEO is not employed under the <i>Government Sector Employment Act 2013</i> – board is responsible for appointing the CEO, or recommending the employment – board has responsibility for performance agreements and performance appraisals of the CEO and other senior executives.
Commercial Policy Framework: Guidelines for Governing Boards of Government Businesses	<u>TPP 17-10</u>	<ul style="list-style-type: none"> • Applies to governing boards of Government Businesses and commercially focused entities where the board: <ul style="list-style-type: none"> – is empowered to govern the management of the entity and sets strategic and operational directions – has responsibility for the performance of the entity.

Items	Ref.	Application details
Capital Structure Policy for Government Businesses	TPP 16-03	<ul style="list-style-type: none"> Applies to: <ul style="list-style-type: none"> State Owned Corporations listed in schedule 5 of the <i>State Owned Corporations Act 1989</i> wholly government owned companies established under the <i>Corporations Act 2001</i> non-corporatised Public Trading/Finance Enterprises and General Government Businesses on a case-by-case basis.
Commercial Policy Framework: Guidelines for Boards of Government Businesses	TC 09-10	<ul style="list-style-type: none"> Applies to Public Trading Enterprises, Public Financial Enterprises and General Government Businesses but may also apply to advisory boards.
State Owned Corporation Indemnity Policy	TPP 03-6	<ul style="list-style-type: none"> Applies to State Owned Corporations.
Policy Statement on the application of competitive neutrality	TPP 02-1	<ul style="list-style-type: none"> Applies to Public Trading Enterprises, State Owned Corporations and General Government Businesses.
Miscellaneous items		
Guide to Better Regulation	TC 19-02 and TPP 19-01	<ul style="list-style-type: none"> Applies to all agencies.
Agency recouping of merchant interchange fees	TC 18-18	<ul style="list-style-type: none"> Applies to all agencies including State Owned Corporations.
Organisational Resilience – Practitioner guide for NSW Public Sector Organisations	TPP 18-07	<ul style="list-style-type: none"> Applies to all agencies.
Program Evaluation	TC18-03	<ul style="list-style-type: none"> Applies to all General Government Sector agencies and Government Businesses.
NSW Government Guide to Cost-Benefit Analysis	TPP 17-03	<ul style="list-style-type: none"> Applies to all NSW Government agencies.
Guidelines on Reporting of Investment and Liability Management Performance	TC 17-02	<ul style="list-style-type: none"> Applies to statutory bodies.
NSW Government Commissioning and Contestability Policy	TPP 16-05	<ul style="list-style-type: none"> Applies to all agencies.
NSW Government Commissioning and Contestability Practice Guide	NSW Government Guide	
Commencement of legal proceedings for recovering debts	TC 16-05	<ul style="list-style-type: none"> Issued as a Treasurer’s Direction under section 9 of the <i>Public Finance and Audit Act 1983</i>. Applies to officers of an authority and accounting officers as defined in section 4 of the <i>Public Finance and Audit Act 1983</i>.

Items	Ref.	Application details
Guideline for reimbursing agency expenditures related to disaster emergency and recovery operations	TC 12-02	<ul style="list-style-type: none"> Applies to agencies involved in disaster emergency and recovery operations.
Gold Book Treasurer's Directions:	TD 92.2	<ul style="list-style-type: none"> Applies to all agencies.
Sale or Lease of Government Assets	TD 89.1 TD 88.2	<ul style="list-style-type: none"> These Directions have been retained due to a lack of clear government policy in the area.
Repeal of outdated Treasury Circulars	TC 07-15	<ul style="list-style-type: none"> Issued as a Treasurer's Direction under sections 9 and 45E of the <i>Public Finance and Audit Act 1983</i>.
Commercial Policy Framework: Treasury Management Policy	TPP 07-7	<ul style="list-style-type: none"> Applies to all agencies.
Guidelines for Pricing of User Charges	TPP 01-2	<ul style="list-style-type: none"> Applies to: <ul style="list-style-type: none"> Budget Dependent General Government Sector agencies Public Trading Enterprises, Public Financial Enterprises and Non Budget Dependent General Government Sector agencies that are outside the Commercial Policy Framework.

OUR VISION

Our insights inform and challenge government to improve outcomes for citizens.

OUR PURPOSE

To help parliament hold government accountable for its use of public resources.