



Government of **Western Australia**
Department of **Treasury**

Treasurer's Instructions Mapping Guide

September 2024

Acknowledgement of Country

This report was prepared by the Department of Treasury (WA Treasury) on the traditional Country of the Wadjuk people of the Noongar Nation.

WA Treasury respectfully acknowledges the Traditional Custodians of Country throughout Western Australia and their continuing connection to Country, Culture and Community.

We pay our respects to all members of Western Australia's Aboriginal communities and their cultures and to Elders past and present.

We acknowledge and pay tribute to the strength and stewardship of Aboriginal people in sustaining the world's oldest living culture and value the contribution Aboriginal people make to Western Australia's communities and economy.

We recognise our responsibility as an organisation to work with Aboriginal people, families, communities, and organisations to make a difference and to deliver improved economic, social and cultural outcomes for Aboriginal people.

Further information relating to this report may be obtained by emailing
Financial.Policy@treasury.wa.gov.au

Treasurer's Instructions Mapping Guide

This guide serves as a comprehensive tool for agencies to facilitate the transition between retired and newly introduced Treasurer's instruction (TIs) and associated guidance chapters. It includes:

- [Instructions mapping: retired to new.](#)
- [New TI Requirements in 2024-25 and onwards.](#)
- [New TI Terms and Definitions in 2024-25 and onwards.](#)
- [Accounting Policy Guidelines \(APGs\) mapping.](#)

The guide lays out a clear and structured comparison, which includes retired TIs alongside their corresponding paragraphs, newly introduced TIs or Treasurer's Guidance (TG) and detailed descriptions of new requirements or guidance chapters. Each entry is methodically aligned to ensure clarity and ease of navigation, allowing users to trace changes, understand new mandates, and effectively implement revised practices in their respective functions.

If a TI has been retired (deleted), the guide will provide the reason — whether it was overly prescriptive or redundant due to coverage under the *Financial Management Act 2006* (FMA) or other legislation.

Instructions Mapping: Retired to New

Retired TI	Retired TI Paragraph	New TI or TG	New TI Requirement or TG Chapter	New TI Requirement or TG Chapter Reference
102 Interpretation	1	TG 1 Foundation	Chapter 1. Treasurer's Instructions	Not Applicable
	2	TI 1 Foundation	Requirement 3. Interpretation	3.1
103 Treasurer's Instructions	1	TI 1 Foundation	Requirement 1. Treasurer's Instructions	1.1
	2	TG 1 Foundation	Chapter 1. Treasurer's Instructions	Not Applicable
	3	TI 1 Foundation	Requirement 1. Treasurer's Instructions	1.2
104 Exemptions	1	TI 1 Foundation	Requirement 2. Exemptions	2.1
	2	TG 1 Foundation	Chapter 2. Exemptions	Not Applicable
	3			
	4	TI 1 Foundation	Requirement 2. Exemptions	2.2
104C Annual Reporting 2023-24 Exemption	1	Not Applicable	Deleted – This instruction is not applicable to reporting periods ending after 31 July 2024.	Not Applicable
	2			
	3			
107 Authorisations	1	Not Applicable	Deleted – This instruction has been deleted due to redundant wording. Agencies are advised to refer to section 77 of the FMA.	Not Applicable
	3			
	4			
	5			
108 Operative Dates	1	Not Applicable	Deleted – No longer applicable due to the new layout of the Treasurer's Instructions.	Not Applicable

Retired TI	Retired TI Paragraph	New TI or TG	New TI Requirement or TG Chapter	New TI Requirement or TG Chapter Reference
202 Collection Agents	1	TI 6 Income and Receipts	Requirement 1. Collection Agents	1.1(i)
	2			1.1(ii)
	3			1.2
206 Banking of Money	1	TI 6 Income and Receipts	Requirement 2. Banking of Money	2.1
	2			2.2
	3			2.3(i)
	4			2.3(ii)
	5			2.3(ii)(a)
	6			2.3(ii)(b)
	7			2.3(iii)
302 Supplementation of Appropriations	1	TG 6 Income and Receipts	Chapter 2. Supplementation of Appropriation	2.2 Template and Form Requirements
	2			
	3			
	4			
304 Authorisation of Payments	1	TI 5 Expenditure and Payments	Requirement 1. Authorisation of Payments	1.2(i)
	2			1.2(ii)
	3			1.3
	4			1.4
	5			1.5
	6			1.8
308 Payment Records	1	TG 5 Expenditure and Payments	Chapter 2. Payment Records	2.2 Payment Record Inclusions
	2			
310 Payments and Returned Payments	1	TI 5 Expenditure and Payments	Requirement 1. Authorisation of Payments	1.8
	2	TG 5 Expenditure and Payments	Chapter 3. Payments and Returned Payments	3.2 Cheques and Signatories
	3			

Retired TI	Retired TI Paragraph	New TI or TG	New TI Requirement or TG Chapter	New TI Requirement or TG Chapter Reference
	4			
	5			
	6			
	7			
319 Act of Grace Payments	1	TG 5 Expenditure and Payments	Chapter 4. Act of Grace and Ex Gratia Payments	4.1 Introduction
	2			4.1 Registers
	3	TI 8 Financial Accounting and Reporting	Requirement 3. Agency Annual Reports	3.2(i)
320 Refunds of Revenue	1	TG 6 Income and Receipts	Chapter 3. Refunds of Revenue	3.2 Refund Requirements
	2			
321 Credit Cards – Authorised Use	1	TI 5 Expenditure and Payments	Requirement 2. Credit Cards	2.1
	2			2.2
	3			2.3
	4			2.4
	5			2.5
	6			2.6(iii)
	7			2.6(i) & (ii)
	8	TG 5 Expenditure and Payments	Chapter 5. Credit Cards – Authorised Use	5.2 Written Notice
	9			
	10			
	11			
	12	TI 5 Expenditure and Payments	Requirement 2. Credit Cards	2.7
	13	TG 5 Expenditure and Payments	Chapter 5. Credit Cards – Authorised Use	5.3 Credit Card Reviews
	14		Terms and Definitions	Not Applicable

Retired TI	Retired TI Paragraph	New TI or TG	New TI Requirement or TG Chapter	New TI Requirement or TG Chapter Reference
	15	TI 5 Expenditure and Payments		
322 Debit Cards	1	Not Applicable	Deleted – This instruction has been deleted for being overly prescriptive.	Not Applicable
323 Timely Payment of Accounts	1	TI 5 Expenditure and Payments	Terms and Definitions	Not Applicable
	2	TI 5 Expenditure and Payments	Requirement 3. Timely Payment of Accounts	3.1(i)
	3			3.1(ii)
	4			3.1(iii)
406 Custody of Public Property and Other Property	1	TI 4 Risk Management and Internal Control	Requirement 6. Custody of Public Property and Other Property	6.2
	2	TG 4 Risk Management and Internal Control	Chapter 6. Custody of Public Property and Other Property	6.3 Stocktake Requirements
	3	TG 12 Registers	Chapter 6. Public property and other property with a value of \$5,000 or more	Not Applicable
410 Records of Public Property and Other Property	1	TI 4 Risk Management and Internal Control	Requirement 7. Records of Public Property and Other Property	7.1
	2		Requirement 7. Records of Public Property and Other Property	7.2
	3		Requirement 6. Custody of Public Property and Other Property	6.1
411 Motor Vehicles	1	Not Applicable	Deleted – This instruction is covered under the WA Government Fleet Policy and guidelines.	Not Applicable
	2			

Retired TI	Retired TI Paragraph	New TI or TG	New TI Requirement or TG Chapter	New TI Requirement or TG Chapter Reference
501 Employment Records (<i>Deleted – covered under section 49D of the Industrial Relations Act 1979</i>)	1	TG 11 Payroll	Chapter 2. Personnel Records	2.2 Employment records
	2			
502 Records of Attendance and Time Worked (<i>Deleted – covered under section 49D(2) of the Industrial Relations Act 1979</i>)	1	TG 11 Payroll	Chapter 2. Personnel Records	2.3 Records of Attendance and Time Worked
	2			
506 Pay Records (<i>Deleted – covered under Section 49D(2) of the Industrial Relations Act 1979</i>)	1	TG 11 Payroll	Chapter 2. Personnel Records	2.4 Pay Records
	2			
	3			
520 Transfer of Employees	1	TG 11 Payroll	Chapter 3. Transfer of Employees	3.2 Terms and Definitions
	2			3.3 Temporary transfers
	3			3.4 Permanent transfers – effect on agencies' statements of financial position

Retired TI	Retired TI Paragraph	New TI or TG	New TI Requirement or TG Chapter	New TI Requirement or TG Chapter Reference
521 Portability of Employer's Unfunded Liability for Superannuation under Schemes Administered by the Government Employees Superannuation Board	1	Not Applicable	Deleted – This instruction has been removed due to being obsolete.	Not Applicable
	2			
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	10			
	11			
	12			
	13			
701 Financial Management Manuals	1	TI 4 Risk Management and Internal Control	Requirement 1. Financial Management Manuals	1.1
	2	TG 4 Risk Management and Internal Control	Chapter 1. Financial Management Manuals	1.2 Contents of FMM
	3			
	4			
	5	Not Applicable	Not applicable – Please refer to the FMM Best Practice Guide.	Not Applicable
	6	Not Applicable	Deleted – This instruction has been deleted for being overly prescriptive.	Not Applicable
	7			
8				
802 Special Purpose Statements and Trust Statements	1	TI 7 Special Purpose Account	Requirement 1. Special Purpose Statements and Trust Statements	1.1
	2			1.3 Approval process

Retired TI	Retired TI Paragraph	New TI or TG	New TI Requirement or TG Chapter	New TI Requirement or TG Chapter Reference
	3	TG 7 Special Purpose Accounts	Chapter 1. Special Purpose Statements and Trust Statements	
	4	TI 7 Special Purpose Account	Requirement 1. Special Purpose Statements and Trust Statements	1.2
	5	TG 7 Special Purpose Accounts	Chapter 1. Special Purpose Statements and Trust Statements	1.5 Annual review and updates
	6	TI 7 Special Purpose Account	Requirement 1. Special Purpose Statements and Trust Statements	1.3
803 Shortages and Surpluses of Money (<i>Deleted</i>)	9	TG 12 Registers	Chapter 7. Shortages and surpluses of money	Not Applicable
804 Retention of Accounting Records	1	TG 4 Risk Management and Internal Control	Chapter 10. Retention of Accounting Records	10.2 Terms and Definitions
	2	TG 4 Risk Management and Internal Control	Chapter 10. Retention of Accounting Records	10.3 Record Management
	3			
	4			
	5			
805 Operating Accounts for Departments and Sub-Departments	1	TG 7 Special Purpose Accounts	Chapter 2. Operating Accounts for Departments and Sub Departments	2.2 Terms and definitions
	2	TG 7 Special Purpose Accounts	Chapter 2. Operating Accounts for Departments and Sub Departments	2.3 Accounting treatment
	3			
	4	TG 7 Special Purpose Accounts	Chapter 2. Operating Accounts for Departments and Sub Departments	2.5 Internal controls
806 Specific Purpose and Other Money (Money Held in Trust)	1	TG 7 Special Purpose Accounts	Chapter 3. Specific Purpose and Other Money (Money Held in Trust)	3.2 Terms and definitions

Retired TI	Retired TI Paragraph	New TI or TG	New TI Requirement or TG Chapter	New TI Requirement or TG Chapter Reference
	2	TG 7 Special Purpose Accounts	Chapter 3. Specific Purpose and Other Money (Money Held in Trust)	3.3 Specific purpose money
	3			
	4	TG 7 Special Purpose Accounts	Chapter 3. Specific Purpose and Other Money (Money Held in Trust)	3.4 Other money
	5	TG 7 Special Purpose Accounts	Chapter 3. Specific Purpose and Other Money (Money Held in Trust)	3.5 Preparing a special purpose statement or a trust statement
	6			
	7	TG 7 Special Purpose Accounts	Chapter 3. Specific Purpose and Other Money (Money Held in Trust)	3.6 Internal controls
807 Write-offs	1	TG 4 Risk Management and Internal Control	Chapter 9. Write-offs	9.2 Terms and Definitions
	2			9.4.1 General monetary limits for write-offs
	3			9.5 Internal Controls
	4			9.4.5 'One matter'
808 Resource Agreements	1	TG 13 Treasury Forms and Templates	Chapter 2. Resource Agreement	Not Applicable
	2	TI 3 Financial Sustainability	Requirement 2. Resource Agreements	2.1
	3			2.2
810 Tariffs, Fees and Charges	1	TI 6 Income and Receipts	Scope and application	Scope
	2		Requirement 3. Tariffs, Fees and Charges	3.1
	3		Requirement 3. Tariffs, Fees and Charges	3.2
	4		Requirement 3. Tariffs, Fees and Charges	3.3

Retired TI	Retired TI Paragraph	New TI or TG	New TI Requirement or TG Chapter	New TI Requirement or TG Chapter Reference
	5	TG 12 Registers	Chapter 12. Tariffs, fees and charges	Not Applicable
	6	TG 6 Income and Receipts	Chapter 4. Tariffs, Fees and Charges	4.2 Requirements – Register
811 Register of Security Documents	1	TG 12 Registers	Chapter 8. Security documents	Not Applicable
	2			
812 Insurance	1	TG 4 Risk Management and Internal Control	Chapter 4. Insurance	4.1 Introduction
	2	TI 4 Risk Management and Internal Control	Requirement 4. Insurance	4.1
	3	TG 4 Risk Management and Internal Control	Chapter 4. Insurance	4.1 Introduction
813 Variances in Capital Expenditure	1	TG 3 Financial Sustainability	Chapter 1. Financial Sustainability	1.2 Variances in Capital Expenditure
	2	Not Applicable	Deleted – This instruction has been deleted as it no longer serves a practical purpose.	Not Applicable
	3			
819 Treasury Forms	1	TG 13 Treasury Forms and Templates	Chapter 1. Treasury Forms	Not Applicable
	2			
820 Register of Contracts (Deleted – covered under the Western Australian Procurement Rules Procurement Direction 2021/02 Rule F5 Establish and	4	TG 12 Registers	Chapter 15. Contracts	Not Applicable
	5			

Retired TI	Retired TI Paragraph	New TI or TG	New TI Requirement or TG Chapter	New TI Requirement or TG Chapter Reference
Maintain a Contracts Register.)				
821 Guarantees and Indemnities	1	TI 3 Financial Sustainability	Terms and Definitions	Not Applicable
	2		Requirement 3. Guarantees and Indemnities	3.1
	3		Requirement 3. Guarantees and Indemnities	3.2
	4	TG 12 Registers	Chapter 3. Guarantees and indemnities	Not Applicable
	5	TI 3 Financial Sustainability	Requirement 3. Guarantees and Indemnities	3.3
	6	TG 3 Financial Sustainability	Chapter 3. Guarantees and indemnities	3.2 Scope
822 Borrowings	1	TI 3 Financial Sustainability	Scope and application	Scope
	2		Requirement 4. Borrowings	4.1
	3	TG 3 Financial Sustainability	Chapter 4. Borrowings	4.4 Register
	4	TI 3 Financial Sustainability	Terms and Definitions	Not Applicable
823 Requirements of Accounting Systems	1	TI 8 Financial Accounting and Reporting	Requirement 1. Requirements of Accounting Systems	1.1
	2			1.2
824 Chief Finance Officers	1	TI 2 Accountability	Terms and Definitions	Not Applicable
	2		Requirement 2. Chief Finance Officer	2.1
825 Risk Management	1	TI 4 Risk Management and Internal Control	Requirement 2. Risk Management	2.1 (ii) and (iii)
826 Managing Foreign Exchange Risk	1	TG 4 Risk Management and Internal Control	Chapter 5. Managing Foreign Exchange Risk	5.1 Introduction
	2			
	3			
	4	TI 4 Risk Management and Internal Control	Requirement 5. Managing Foreign Exchange Risk	5.1
	5	TG 4 Risk Management and Internal Control	Chapter 5. Managing Foreign Exchange Risk	5.2 Requirement

Retired TI	Retired TI Paragraph	New TI or TG	New TI Requirement or TG Chapter	New TI Requirement or TG Chapter Reference
902 Statement of Compliance	1	Not Applicable	Deleted – This instruction has been deleted due to redundancy. Agencies are advised to refer to section 61(1)(d) of the FMA.	Not Applicable
	2	TI 8 Financial Accounting and Reporting	Requirement 2. Statement of Compliance	2.1
	3			2.2
903 Agency Annual Reports	1	Not Applicable	Deleted – This instruction has been deleted for being overly prescriptive.	Not Applicable
	2	TI 8 Special Purpose Accounts	Terms and Definitions	Not Applicable
		TG 8 Financial Accounting and Reporting	Chapter 1. Agency Annual Reports	1.2 Terms and Definitions
	3	TG 8 Financial Accounting and Reporting	Chapter 1. Agency Annual Reports	1.3 Agency Annual Report
	4			1.3 Agency Annual Report
	5			1.4.1 Executive Summary
	6			1.4.2 Operational Structure
	7			1.4.3 Performance Management Framework
	8			1.5 Agency Performance
	9			1.6 Significant Issues impacting the Agency
	10	Not Applicable	Deleted – This instruction has been deleted for being overly prescriptive.	Not Applicable
	11	TG 8 Financial Accounting and Reporting	Chapter 1. Agency Annual Reports	1.7 Disclosures and Legal Compliance
	12	TI 8 Financial Accounting and Reporting	Requirement 3. Agency Annual Reports	3.1
13	TG 8 Financial Accounting and Reporting	Chapter 1. Agency Annual Reports	1.7 Disclosures and Legal Compliance	

Retired TI	Retired TI Paragraph	New TI or TG	New TI Requirement or TG Chapter	New TI Requirement or TG Chapter Reference
	14	Not Applicable	Deleted – This instruction has been deleted for being overly prescriptive.	Not Applicable
	15	TI 8 Financial Accounting and Reporting	Requirement 3. Agency Annual Reports	3.2 (ii) & (iii)
	16	TG 8 Financial Accounting and Reporting	Chapter 1. Agency Annual Reports	1.7 Disclosures and Legal Compliance
904 Key Performance Indicators	1	TI 3 Financial Sustainability	Scope and application	Scope
	2		Terms and Definitions	Not Applicable
	3		Requirement 5. Key Performance Indicators	5.1
	4		Requirement 5. Key Performance Indicators	5.2
	5	TG 3 Financial Sustainability	Chapter 5. Key Performance Indicators	5.2.1 Agencies
904U Key Performance Indicators for Universities	1	Not Applicable	Deleted – This instruction has been removed due to redundancy under the new TIs.	Not Applicable
	2	TI 3 Financial Sustainability	Terms and Definitions	Not Applicable
	3	TI 3 Financial Sustainability	Requirement 5. Key Performance Indicators	5.1
	4			5.2
905 Certification of Key Performance Indicators	1	TI 3 Financial Sustainability	Requirement 6. Certification of Key Performance Indicators	6.1
	2			6.2
	3			6.3
916 Leases	1	TI 8 Financial Accounting and Reporting	Scope and application	Scope
	2		Terms and Definitions	Not Applicable
	3		Requirement 4. Leases	4.1
	5		Requirement 4. Leases	4.2
	6	TG 8 Financial Accounting and Reporting	Chapter 2. Leases	2.2 Lessees
	7			
	8			Requirement 4. Leases

Retired TI	Retired TI Paragraph	New TI or TG	New TI Requirement or TG Chapter	New TI Requirement or TG Chapter Reference
	10	TI 8 Financial Accounting and Reporting		4.4
924 Related Party Disclosures	1	Not Applicable	Deleted – This instruction has been deleted due to redundancy.	Not Applicable
	2	TI 8 Financial Accounting and Reporting	Terms and Definitions	Not Applicable
	3		Requirement 5. Related Party Disclosures	5.1
945 Explanatory Statement	1	TI 3 Financial Sustainability	Requirement 7. Explanatory Statement	7.1
	2		Terms and Definitions	Not Applicable
	3		Requirement 7. Explanatory Statement	7.2
	4		Requirement 7. Explanatory Statement	7.3
945P Explanatory Statement for Non-GGS Agencies	1	Not Applicable	Deleted – This instruction has been deleted for being overly prescriptive.	Not Applicable
	2			
	3			
947 Certification of Financial Statements	1	TI 9 Financial Statements	Requirement 2. Certification of Financial Statements	2.1
	2			2.2
	3			2.3
951 Related and Affiliated Bodies	1	TG 8 Financial Accounting and Reporting	Chapter 4. Related and Affiliated Bodies	4.2 Scope
	2	TI 8 Financial Accounting and Reporting	Terms and Definitions	Not Applicable
	3		Requirement 6. Related and Affiliated Bodies	6.1
	4		Requirement 6. Related and Affiliated Bodies	6.2
	5		Requirement 6. Related and Affiliated Bodies	6.3
	6	TG 8 Financial Accounting and Reporting	Chapter 4. Related and Affiliated Bodies	4.3 Disclosure

Retired TI	Retired TI Paragraph	New TI or TG	New TI Requirement or TG Chapter	New TI Requirement or TG Chapter Reference
952 General Information in Financial Statements	1	Not Applicable	Deleted – This instruction has been deleted due to redundancy.	Not Applicable
	2	TI 9 Financial Statements	Requirement 1. General Information in Financial Statements	1.1
	3	Not Applicable	Deleted – This instruction has been deleted for being overly prescriptive.	Not Applicable
	4	TG 9 Financial Statements	Chapter 1. General Information in Financial Statements	1.4 Notes to the Financial Statements
	5	TI 9 Financial Statements	Requirement 1. General Information in Financial Statements	1.2
	6	TG 9 Financial Statements	Chapter 1. General Information in Financial Statements	1.4 Notes to the Financial Statements
953 Annual Estimates	1	Not Applicable	Deleted – This instruction has been removed as the requirement is mandated under section 40(1) of the FMA. The Treasurer's direction has been incorporated into the guidance document.	Not Applicable
	1	TG 9 Financial Statements	Chapter 2. Annual Estimates	Attachment 1
	2	TI 9 Financial Statements	Requirement 3. Annual Estimates	3.1
	3			3.2
954 Revaluation of Non-Current Physical Assets	1	Not Applicable	Deleted – This instruction has been deleted due to redundancy.	Not Applicable
	2		Deleted – This instruction has been removed due to redundancy, as the term "agencies" is defined in the FMA.	
	3	TI 8 Financial Accounting and Reporting	Requirement 7. Revaluation of Non-Current Physical Assets	7.1
	4			7.2

Retired TI	Retired TI Paragraph	New TI or TG	New TI Requirement or TG Chapter	New TI Requirement or TG Chapter Reference
	5	TG 8 Financial Accounting and Reporting	Chapter 5. Revaluation of Non-Current Physical Assets	5.3 Valuations of land and buildings
955 Contributions by Owners Made to Wholly Owned Public Sector Entities	1	TG 8 Financial Accounting and Reporting	Chapter 6. Contributions by Owners Made to Wholly-Owned Public Sector Entities	6.2 Terms and Definitions
	2	TI 8 Financial Accounting and Reporting	Requirement 8. Contributions by Owners Made to Wholly-Owned Public Sector Entities	8.1 & 8.3
	3			8.1
	4	Not Applicable	Deleted – This instruction has been deleted for being overly prescriptive.	Not Applicable
	5	TI 8 Financial Accounting and Reporting	Requirement 8. Contributions by Owners Made to Wholly-Owned Public Sector Entities	8.2
	6			8.3
	7	Not Applicable	Deleted – This instruction has been deleted for being overly prescriptive.	Not Applicable
1101 Application of Australian Accounting Standards and Other Pronouncements	1	TI 9 Financial Statements	Scope and application	Scope
	2		Terms and Definitions	Not Applicable
	3	Not Applicable	Deleted – This instruction has been removed as it is considered self-evident.	Not Applicable
	4	TI 9 Financial Statements	Requirement 4. Application of Australian Accounting Standards and Other Pronouncements	4.1
	5	Not Applicable	Deleted – This instruction has been removed as it is already required by the AASB.	Not Applicable
	6	TI 9 Financial Statements	Requirement 4. Application of Australian Accounting Standards and Other Pronouncements	4.2
	7			4.3
	8			4.3
	9			4.4
	10			4.5
	11	Not Applicable		Not Applicable

Retired TI	Retired TI Paragraph	New TI or TG	New TI Requirement or TG Chapter	New TI Requirement or TG Chapter Reference
	12		Deleted – This instruction has been deleted for being overly prescriptive.	
	13	TG 9 Financial Statements	Chapter 3. Application of Australian Accounting Standards and Other Pronouncements	3.10 Tier 1 Agencies 3.11 Tier 2 Agencies
	14	TI 9 Financial Statements	Requirement 4. Application of Australian Accounting Standards and Other Pronouncements	4.6
1102 Statements of Comprehensive Income	1	TI 9 Financial Statements	Scope and application	Scope
	2		Terms and Definitions	Not Applicable
	3		Requirement 5. Statements of Comprehensive Income	5.1
	4		Requirement 5. Statements of Comprehensive Income	5.2
	5	Not Applicable	Deleted – This instruction has been deleted for being overly prescriptive.	Not Applicable
	6	TG 9 Financial Statements	Chapter 4. Statements of Comprehensive Income	4.5 Commercial Format Statement of Comprehensive Income
	7			4.6 Cost of Service Format Statement of Comprehensive Income
	9			4.4 Other presentation and disclosure requirements
	11			4.7 Reporting of Assets and Services Received Free of Charge or For Nominal Cost, and

Retired TI	Retired TI Paragraph	New TI or TG	New TI Requirement or TG Chapter	New TI Requirement or TG Chapter Reference
				Liabilities assumed by Other Parties
1103 Statements of Financial Position	1	TI 9 Financial Statements	Scope and application	Scope
	2	TG 9 Financial Statements	Chapter 5. Statements of Financial Position	5.2 Terms and Definitions
	3	TI 9 Financial Statements	Requirement 6. Statements of Financial Position	6.1
	4	TG 9 Financial Statements	Chapter 5. Statements of Financial Position	5.4 Statements of Financial Position Structure
	5			5.4.1 Current and Non-Current Assets
	6			5.4.1 Current and Non-Current Assets
	7			5.4.1 Current and Non-Current Assets
	8	Not Applicable	Deleted – This instruction has been removed due to redundancy. Agencies are advised to refer to the Model Annual Report.	Not Applicable
	9	TG 9 Financial Statements	Chapter 5. Statements of Financial Position	5.4.2 Current and Non-Current Liabilities
	10			
	11	Not Applicable	Deleted – This instruction has been removed due to redundancy. Agencies are advised to refer to the Model Annual Report.	Not Applicable
	12			
	13	TG 9 Financial Statements	Chapter 5. Statements of Financial Position	5.4.3 Equity
	14	Not Applicable	Deleted – This instruction has been removed due to redundancy. Agencies are advised to refer to the Model Annual Report.	Not Applicable

Retired TI	Retired TI Paragraph	New TI or TG	New TI Requirement or TG Chapter	New TI Requirement or TG Chapter Reference
	15	TI 9 Financial Statements	Requirement 6. Statements of Financial Position	6.2
1105 Consolidated Financial Statements	1	Not Applicable	Deleted – This instruction has been removed due to redundancy.	Not Applicable
	2	TG 9 Financial Statements	Chapter 6. Consolidated Financial Statements	6.2 Terms and Definitions
	3	TG 9 Financial Statements	Chapter 6. Consolidated Financial Statements	6.4 Consolidated Financial Statement Requirements
	4			
	5			
	6			
1106 Application of Accounting Standard Changes	1	Not Applicable	Deleted – This instruction has been removed due to redundancy.	Not Applicable
	2		Deleted – This instruction no longer applies under the new framework.	
1107 Application of Tiered Reporting – Simplified Disclosures	1	Not Applicable	Deleted – This instruction has been removed due to redundancy, as the term "agencies" is defined in the FMA.	Not Applicable
	2	TI 9 Financial Statements	Requirement 7. Application of Tiered Reporting – Simplified Disclosures	7.1
	3			7.2
1201 Internal Audit	1	TG 10 Internal Audit	Chapter 1. Internal Audit	1.3 Internal Audit Function
	2			
	3	TI 10 Internal Audit	Requirement 1. Internal Audit	1.5
	4			1.2
	6	TG 10 Internal Audit	Chapter 1. Internal Audit	1.3 Internal Audit Function

Retired TI	Retired TI Paragraph	New TI or TG	New TI Requirement or TG Chapter	New TI Requirement or TG Chapter Reference
	7	TI 10 Internal Audit	Requirement 1. Internal Audit	1.4
	5(i)			1.6
	5(ii)	TG 10 Internal Audit	Chapter 1. Internal Audit	1.5 Internal Audit Committee
	5(iii)			
1202 Conduct of Audits and Consultancy	1	TI 10 Internal Audit	Requirement 2. Conduct of Audits and Consultancy	2.2
	2			2.1
	3			2.3
	4			2.3
	5	Not Applicable	Deleted – This instruction has been deleted for being overly prescriptive.	Not Applicable

New TI Requirements in 2024-25 and Onwards

New TI	New TI Requirement	New TI Requirement Paragraph
TI 1 Foundation	Requirement 2. Exemptions	2.3
TI 2 Accountability	Requirement 1. Accountability and Transparency ¹	1.1 1.2 1.3
TI 3 Financial Sustainability	Requirement 1. Financial Sustainability ²	1.1 1.2 1.3 1.4
TI 4 Risk Management and Internal Control	Requirement 1. Financial Management Manuals	1.2
	Requirement 2. Risk Management	2.1 (i) 2.1 (iv) 2.1 (v)
	Requirement 3. Internal Control ³	3.1 3.2

¹ Mapped to Overarching Principle 1

² Mapped to Overarching Principle 3

³ Mapped to Overarching Principle 5

New TI	New TI Requirement	New TI Requirement Paragraph
TI 5 Expenditure and Payments	Requirement 1. Authorisation of Payments	1.1 1.2 1.6 1.7
	Requirement 3. Timely Payment of Accounts	3.1 3.1(iv)
TI 7 Special Purpose Account	Requirement 1. Special Purpose Statements and Trust Statements	1.4
TI 10 Internal Audit	Requirement 1. Internal Audit	1.1 1.3 1.7 1.8
TI 11 Transition	Requirement 1. Transition	1.1

New TI Terms and Definitions in 2024-25 and Onwards

New TI	New TI Terms and Definitions
TI 1 Foundation	<ul style="list-style-type: none"> • Old Requirement • New Requirement • Revoked Treasurer's Instructions • New Treasurer's Instructions
TI 2 Accountability	<ul style="list-style-type: none"> • Incumbent Chief Finance Officer
TI 3 Financial Sustainability	<ul style="list-style-type: none"> • Prior Approval • Senior Management
TI 4 Risk Management and Internal Control	<ul style="list-style-type: none"> • Certify (the Financial Management Manual) • Risk Management • Risk Management Framework
TI 5 Expenditure and Payments	<ul style="list-style-type: none"> • Assigned Purpose • Certifying • Claim • Incurring • Ordering • Receiving • Personal Purpose • Personal Use Expenditure
TI 6 Income and Receipts	<ul style="list-style-type: none"> • Bank Account • Money

TI 10 Internal Audit	<ul style="list-style-type: none"> • Suitably qualified
TI 11 Transition	<ul style="list-style-type: none"> • 2024 Financial Year • Revoked Treasurer's Instructions • New Treasurer's Instructions

Accounting Policy Guidelines (APGs) Mapping

APG	New TG	New TG Chapter
APG 1 Accounting for Contaminated Sites	TG 8 Financial Accounting and Reporting	Chapter 7. Accounting for Contaminated Sites
APG 2 AASB 138 'Intangible Assets'	TG 8 Financial Accounting and Reporting	Chapter 9. Accounting for Intangible Assets
APG 3 Provisions – Discount Rates and Other Factors	TG 8 Financial Accounting and Reporting	Chapter 8. Accounting for Provisions – Discount Rates and Other Factors
APG 4 Related Party Disclosures	TG 8 Financial Accounting and Reporting	Chapter 3.4 Accounting for Related Party Disclosures
APG 5 Revenue and Income	TG 6 Income and Receipts	Chapter 6. Accounting for Revenue and Income
APG 6 Leasing	TG 8 Financial Accounting and Reporting	Chapter 2.8 Accounting for Leases