

**Commencement Timetable** (provisions proposed to commence after 1 December 2018 are subject to the Treasurer's and Executive Council's approval)

<b>Government Sector Finance Act 2018</b>		<b>1 Dec 2018</b>	<b>1 July 2019</b>	<b>1 July 2020</b>	<b>1 July 2021</b>
<b>Part 1</b>	<b>Preliminary</b>	✓			
<b>Part 2</b>	<b>Key concepts</b> such as 'entities', 'GSF agencies' and 'government officers'	✓			
<b>Part 3</b>	<b>Roles and responsibilities</b> of Treasurer, 'accountable authorities', 'government officers'	✓			
<b>Part 4</b>	<b>Budget, appropriations and Special Deposits Account</b>		✓		
<b>Part 5:</b>	<b>Expenditure and gifts</b>				
section 5.1	'Budget controls' to regulate expenditure	✓			
section 5.2	Conditions on Ministerial delegations	✓			
section 5.3	Payment of tax equivalents to Treasurer		✓		
section 5.4	Payment of financial distributions to Treasurer		✓		
section 5.5	Authorisation of expenditure	✓			
section 5.6	Gifts of government property		✓		
section 5.7	Act of grace payments		✓		
<b>Part 6</b>	<b>Financial Services and Arrangements</b>	✓			
<b>Part 7:</b>	<b>Reporting</b>				
Division 7.1	Interpretation			✓	
Division 7.2	Financial Reporting (excluding Special Deposits Accounts)	<i>FY18/19 – signed off under PFA. FY19/20 signed off under GSF</i>			
Division 7.2	Financial Reporting (Special Deposits Accounts)	<i>FY21/22 - signed off GSF Act. Until then no reporting of accounts within the SDA</i>			
Division 7.3	Annual reporting	<i>FY19/20 - signed off under PFA. FY20/21- signed off under GSF Act</i>			
Division 7.4	Consolidated government sector reporting	<i>FY 18/19 – signed off under PFA. FY19/20 - signed off under GSF</i>			
<b>Part 8</b>	<b>Performance information</b>	✓			
<b>Part 9:</b>	<b>Administration and enforcement provisions</b>				
Division 9.1	Information sharing	✓			
Division 9.2	Delegations	✓			
Division 9.3	Tabling, service and language of documents and records	✓			
Division 9.4 (except section 9.15)	Civil recovery except for debt for unauthorised gifts of government property	✓			
Section 9.15	Civil recovery for debt for unauthorised gifts of government property		✓		
<b>Part 10:</b>	<b>Miscellaneous</b>				
section 10.1	Status of Workers Compensation Insurance Fund			✓	
section 10.2	<i>Duties Act 1997</i> exemptions	✓			
Section 10.3	Reference of matters to Public Accounts Committee			✓	
section 10.4	Regulations	Assent (24 Oct 2018)			
<b>Schedule 1</b>	<b>Savings, transitional and other provisions</b>	Assent (24 Oct 2018)			

