

Treasurer's Instruction No	101
Title	Interpretation
Effective date	1 September 2004
Objective and Background	Provides interpretive assistance and definitions to terms used in the Treasurer's Instructions
Last Reviewed Date	30 April 2007

This Instruction was previously known as Treasurer's Instruction No 102 – Interpretation.

Black letter (or bold) items within these Instructions are mandatory and other plain font items are instructional or for the purpose of providing guidance only.

- (1) **Unless a contrary intention is shown, the terms defined in the Act shall apply to all Treasurer's Instructions.**
- (2) **In these Instructions, the following definitions will apply unless the contrary intention appears:**

Accounting Manual	The Agency's accounting manual issued in accordance with Section 10 of the <i>Financial Management and Audit Act 1990</i> .
The Act	Means the <i>Financial Management and Audit Act 1990</i> .
Agency Arrangement	Where an agency undertakes activity solely as an agent for another entity.
Appropriation	An amount which may be expended from the Consolidated Fund under the authority of an Act of Parliament.
Certified	The signing of payment documentation or a journal by a certifying officer appointed in accordance with section 22 of the Act.
Consolidated Fund	The Fund established by Part II of the <i>Public Account Act 1986</i> to receive all taxes and the majority of other revenue received by the Government. All payments from the Consolidated Fund must be authorised by Parliament.
Crown	The Crown in Right of the State of Tasmania acting through and represented by the Agency. Crown shall include servants, authorised sub-contractors and agents of the Crown.
Employee	An officer within the meaning of the <i>Financial Management and Audit Act 1990</i> .

Finance Manual	The accounting manual referred to in section 10 of the <i>Financial Management and Audit Act 1990</i> .
General Government Sector	A Sector of Government comprised of agencies and certain statutory authorities that provide services free of charge or at prices substantially below their cost of production, or that are financed mainly through the collection of taxes or compulsory levies.
Output	An identifiable good or service produced by, or on behalf of, an Agency and provided to customers outside the Agency. The Government purchases Outputs in order to achieve policy objectives or Outcomes.
Public Account	The Account established by the <i>Public Account Act 1986</i> . It consists of two separate Funds: the Consolidated Fund and the Special Deposits and Trust Fund.
Related Body	A body is a Related Body where an Agency is responsible to a Minister for the administration of that body, in accordance with the enactments specified for the Agency, under the current Administrative Arrangements.
Secretary	Means the Secretary of the Department of Treasury and Finance.
Special Deposits and Trust Fund	A Fund established under the <i>Public Account Act 1986</i> which comprises various individual accounts designated for specific purposes.
TFRS	The Treasury Financial Reporting System (TFRS) used by the Department of Treasury and Finance to collect financial information from agencies to assist in financial management and reporting for the Government.