

<b>Treasurer's Instruction No</b>	<b>307</b>
Title	<b>Record of Nature and Value of Investments</b>
Effective date	<b>1 July 2005</b>
Objective and Background	<b>Specifies the requirement to maintain registers and other documents necessary to fully record the nature and value of investments</b>
Last Reviewed Date	<b>31 July 2003</b>

*This Instruction was previously known as Treasurer's Instruction No 204 – Record of Nature and Value of Investments.*

*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) **The Agency shall maintain such registers and other documents and records as are considered necessary to fully record the nature and value of investments, whether in the nature of deposits, bonds, or debentures with a financial institution, Government instrumentality or other organisation, or in the nature of share capital or other form of equity in any organisation howsoever described.**
- (2) **For the purposes of paragraph (1), a Register shall record in respect of each investment:**
  - (a) **the amount;**
  - (b) **the date;**
  - (c) **the type;**
  - (d) **the interest rate and interest due dates;**
  - (e) **the date of maturity; and**
  - (f) **references to the security held, the approval, and any other relevant documents.**