

TREASURER'S INSTRUCTION
FINANCIAL MANAGEMENT ACT 2016
AUTHORITY FOR EXPENDITURE FROM THE PUBLIC ACCOUNT

EFFECTIVE DATE

1 July 2019

SCOPE

This Treasurer's Instruction applies to all agencies listed in Column I of Schedule I, Part I in the *Financial Management Act 2016* unless otherwise exempted or provided for under the provisions of the Act.

APPLICATION

At all times.

OBJECTIVE

To provide direction in relation to the authority to expend money from the Public Account.

INSTRUCTION

- 2.1 An Accountable Authority is authorised to spend from the Public Account in accordance with adjustments to the annual appropriation for the relevant Agency as approved by the Treasurer pursuant to sections 20, 21, 22, 23, 27 and 30 of the Act.
- 2.2 An Accountable Authority must ensure that all expenditure from a Specific Purpose Account is in accordance with the purpose(s) of that Account as approved by the Treasurer pursuant to section 17(1)(b) of the Act.
- 2.3 Notwithstanding the estimated expenditure approved by the Treasurer pursuant to section 17(10) or (11) for a Specific Purpose Account, an Accountable Authority must not cause a Specific Purpose Account to be overdrawn at any time.

ADDITIONAL GUIDANCE

Further information in support of this Treasurer's Instruction can be found in the *Financial Management - Better Practice Guidelines*.