

**TREASURER'S INSTRUCTION**  
**FINANCIAL MANAGEMENT ACT 2016**  
**FINANCE MANUAL**

**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 require the establishment of an Agency Finance Manual.

**INSTRUCTION**

- 3.1 The Accountable Authority must ensure that the Agency has a Finance Manual.
- 3.2 The Accountable Authority must ensure that the Agency's Finance Manual:
  - 3.2.1 documents all of the Agency's current financial management policies and guidelines;
  - 3.2.2 is subject to review every two years; and
  - 3.2.3 is easily accessible by all Agency officers.

**ADDITIONAL GUIDANCE**

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