



## DEPARTMENT OF FINANCE

### DISTRICT TREASURY PROCEDURES AND CONTROLS

#### Introduction

A crucial area of organizational management is Financial Management in government, this requires rigor and special attention of managers as the process is greatly influenced by law thus, necessitating compliance.

The implementation of the New Organic Law on Provincial and Local-level Governments brought with it, Changes and developments which have transformed financial management in the operational environment of Local-level Governments. This places a demand for clear guidance and hence, the development of this manual.

This volume of the Finance Management Manual has been prepared to provide clear guidance to Finance Department staff working in District Treasuries. The Manual is to provide a source of reference to the accounting staff and managers in the course of their work and to ensure compliance with the Public Finances (Management) Act. To ensure that compliance is maintained, appropriate extracts of the relevant laws are appended for ease of reference. Comprehensive coverage has been given to the laws, rules and procedures involved in proper public financial management. Emphasis is placed in ensuring that every procedural aspect of the task of managing finances also embodies the requisite attitude, records, skills and reports necessary in proper practice. Therefore, staff in District Treasuries must make it part of their responsibilities as individuals, to thoroughly understand the contents of the manual.

The shape, format and contents of the manual have been influenced by the efforts from within and outside the Department. To this end, I must sincerely extend my thanks to Divisional and Branch Managers of the Department of Finance as well as other departmental staff who have contributed tirelessly towards this manual. Without their collative effort, the release of this Volume II would not have been possible. I also wish to extend my sincere word of thanks to the Bank of South Pacific for providing excellent support.

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August 2006