# Treasurer’s Directions (mandatory)

| Purpose | To detail the eligibility criteria and process for seeking a Treasurer’s Advance including the reporting obligations of an agency |
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| **Last reviewed** | Not applicable  |
| **Operative date** | March 2021 |
| **References** | * *Financial Management Act 1995*
* *Fiscal Integrity Transparency Act 2001*
* Treasurer’s Direction – Carryovers
* Treasurer’s Direction – Disaster recovery funding arrangements
* Guidance document – Treasurer’s Advance (**recommended to be read in conjunction with this Treasurer’s Direction**)
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# Scope

1. This Treasurer’s Direction outlines the eligibility criteria and process for seeking Treasurer’s Advance.
2. This Treasurer’s Direction is only applicable to agencies excluding government business divisions.

# Definition

1. Treasurer’s Advance is an appropriation purpose of that name, as specified in the *Appropriation Act*, which provides a limited pool of funds in each budget to meet one-off unexpected expenses that arise during the financial year and are substantial enough to warrant additional appropriation.

# Eligibility criteria for Treasurer’s Advance

1. Prior to submitting a request to access Treasurer’s Advance, an accountable officer must:
	1. assess expenses or activity against the eligibility criteria outlined in paragraphs 5 and 6
	2. conduct an assessment to determine if expenses can be met from within existing resources.
2. To be eligible for a Treasurer’s Advance, expenses must either be:
	1. extraordinary and one-off in nature
	2. or a major unforeseen or natural disaster event (See Treasurer’s Direction – Disaster recovery funding arrangements).
3. Pursuant to paragraph 5, expenses are not eligible for Treasurer’s Advance if they are either:
	1. recurring or ongoing in nature
	2. or form part of the normal operations of the agency.

# Seeking Treasurer’s Advance

1. An accountable officer may, through their portfolio minister, seek approval from the Treasurer for additional appropriation (Treasurer’s Advance) for the current financial year, where expenses meet the eligibility criteria outlined in paragraph 5 and where expenses are unable to be met from within existing resources.
2. Pursuant to paragraph 7, Treasurer’s Advance must be sought prior to 31 May, unless otherwise agreed with the Department of Treasury and Finance.
3. All requests for Treasurer’s Advance must, at a minimum, include the following information:
	1. reason for the request, including how it meets eligibility criteria outlined in paragraph 5
	2. amount of Treasurer’s Advance sought
	3. demonstration of why the agency is unable to identify savings or fund expenses from within existing resources
	4. details of funding previously approved by the Treasurer or Cabinet for the activity for which Treasurer’s Advance is being sought, where applicable.

# Treasurer’s approval

1. The Treasurer has absolute discretion to approve or not approve any expenditure item for Treasurer’s Advance.
2. Where an expense meets the eligibility criteria outlined in paragraph 5 and is absorbed from within existing resources, an accountable officer may identify these expenses in the agency’s carryover request in accordance with Treasurer’s Direction – Carryover, for consideration as part of the assessment of the agency’s carryover request.

# Unused Treasurer’s Advance

1. An accountable officer is not permitted to use Treasurer’s Advance for a purpose other than that for which it is approved, without prior written approval from the Treasurer.
2. The Treasurer may request an agency to return and write back any unutilised Treasurer’s Advance to the Central Holding Authority.

# Actual expenses exceed approved Treasurer’s Advance

1. Where actual costs for an activity exceed approved Treasurer’s Advance, an accountable officer must notify the Department of Treasury and Finance as soon as practicable and identify additional costs as part of the agency’s carryover request in accordance with Treasurer’s Direction – Carryover.
2. Pursuant to paragraph 14, the notification to the Department of Treasury and Finance must include, at a minimum, the following information:
	1. total expenses incurred on the activity
	2. sufficient documentation to support total expenses incurred on the activity.

# Recordkeeping

1. An accountable officer must:
	1. keep appropriate documentation to support a claim for Treasurer’s Advance, including cost estimates used in a request
	2. retain such records for the specified minimum period, in accordance with the agency’s records disposal schedule.

# Reporting

1. The following information must be published in the whole of government Treasurer’s Annual Financial Report each financial year:
	1. a list of approved Treasurer’s Advance items
	2. purpose of each Treasurer’s Advance item
	3. amount of Treasurer’s Advance approved for each purpose.
2. Upon request, an accountable officer must provide the Department of Treasury and Finance with a copy of documentation that supports the cost estimates used in seeking Treasurer’s Advance, spend incurred to date relating to approved Treasurer’s Advance and any other relevant information as necessary.

# Change history

| Version | Date | Author | Change details |
| --- | --- | --- | --- |
| 1.0 | March 2021 | DTF Financial Policy | Initial version |