

FMM 01.7 Finance Instructions and Finance Manuals

7.1 Process for Issuance

Finance Instructions and Manuals are developed by the Department of Finance under the authority of the Finance departmental head (Secretary Finance).

Under Section 64C of the PFMA a Statutory Body shall establish, use and regularly update a Financial Management Manual. The Statutory Body can adopt this manual as their Finance Manual. Any established Financial Management Manual cannot conflict with any instructions and finance manuals issued by the Finance departmental head.

Departmental heads have the authority to issue any other procedures and directions on PFM necessary to assist in carrying out their responsibilities and cannot conflict with any instructions and finance manuals issued by the Finance departmental head.

Once approved, FIs and FMMs are officially issued and published on the Department of Finance’s website www.finance.gov.pg.

7.2 Compliance and Updates

All public entities under the scope of the PFMA are required to adhere to the guidance provided in these documents. Regular updates are issued to reflect changes in legislation, policy, or emerging financial management practices.

Notifications of new or revised instructions are also communicated through the Finance website and circulars to ensure widespread dissemination.

Further Information	frcd@finance.gov.pg
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