

Financial Management Act 1994 – Standing Directions 2018 under the Financial Management Act 1994

Instrument of delegation: Instructions supporting the Standing Directions 2018 under the Financial Management Act 1994

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Interpretation

In this instrument:

Accountable Officer has the meaning given in section 3 of the Act.

Act means the *Financial Management Act 1994*.

department means the Department of Families, Fairness and Housing in the State of Victoria.

employee means an employee of the department holding, acting in or performing the duties of the respective office or position in the department specified in column 3 of the schedule.

Instructions means the instructions supporting the Standing Directions 2018 under the Financial Management Act 1994, October 2018, as amended from time to time.

Ministerial Directions means the Standing Directions 2018 under the *Financial Management Act 1994*, October 2018, as amended from time to time.

powers and responsibilities means the powers and responsibilities (as the case may be) of the Secretary under the provisions of the Ministerial Directions and instructions specified in column 1 of the Schedule.

Responsible Body means the Accountable Officer of the department.

schedule means the schedule attached to this instrument, which forms part of this instrument.

Secretary means the Secretary to the Department of Families, Fairness and Housing.

Description

The descriptions in column 2 of the schedule are for ease of reference only. They do not affect the interpretation of nor limit the delegation of the powers and responsibilities contained in the Ministerial Directions and Instructions specified in column 1 of the schedule.

Delegation

I, **Brigid Monagle**, Acting Secretary, as Accountable Officer and Responsible Body for the department, acting under Direction 2.5 of the Ministerial Directions:

- (a) **DELEGATE** to the employees listed in Column 3 of the Schedule the powers and responsibilities listed in columns 1 and 2 of Schedule, subject to limitations; and

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- (b) **REVOKE** the previous instrument of authorisation made by the Secretary to the department dated 12 February 2021,

Commencement

This instrument commences on and from the date that this instrument is signed.

Signed at Melbourne in the State of Victoria

This 18th day of March 2022

Brigid Monagle

Acting Secretary

Department of Families, Fairness and Housing

Schedule

Source of authority/power:	Standing Directions 2018 under the <i>Financial Management Act 1994</i> , October 2018
Holder of power/function:	Secretary
Authority type:	Delegation

COLUMN 1 Direction/instruction	COLUMN 2 Description	COLUMN 3 Delegates/employees	COLUMN 4 Limitations
Direction 2.2(b)	Establish appropriate and effective financial governance and oversight arrangements and regularly review the effectiveness of those arrangements.	<ul style="list-style-type: none"> • Chief Finance Officer 	
Direction 2.2(c)	Ensure the department implements Victorian government policy frameworks relating to the requirements of the Act and the associated directions issued under section 8 of the Act (including the Ministerial Directions, the Instructions and the Financial Reporting Directions).	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance • Manager – Governance 	
Direction 2.3.1(b)	Establish and maintain an effective internal control system.	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance • Manager - Governance • Executive Director, Information Technology Services 	
Direction 2.3.1(c)	Identify and manage the department's risks.	<ul style="list-style-type: none"> • Chief Finance Officer • Executive Director, Organisational Development and Performance 	

COLUMN 1 Direction/instruction	COLUMN 2 Description	COLUMN 3 Delegates/employees	COLUMN 4 Limitations
		<ul style="list-style-type: none"> • Director, Audit and Risk / Chief Risk and Audit Officer 	
Direction 2.3.1(d)	Manage the department's financial information.	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Budget Strategy, PAEC and Reporting • Director, Accounting and Compliance • Director, Budget Management 	
Direction 2.3.1(e)	Ensure the department plans and manages performance to achieve financial sustainability.	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Budget Strategy, PAEC and Reporting 	
Direction 2.3.1(f)	Ensure the department's financial management compliance.	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance • Manager – Governance 	
Direction 2.3.1(g)	Must meet internal and external reporting and information provision requirements.	<ul style="list-style-type: none"> • Chief Finance Officer • Director Accounting and Compliance • Director, Budget Planning, PAEC and Reporting • Director, Budget Management 	
Direction 2.3.1(h)(i)	Provide assurance to the department's Audit Committee on the integrity of information relevant to financial management, performance and sustainability in the Annual Report.	<ul style="list-style-type: none"> • Chief Finance Officer • Executive Director, Organisational Development and Performance 	
Direction 2.3.1(h)(ii)	Provide assurance to the department's Audit Committee on compliance with relevant	<ul style="list-style-type: none"> • Chief Finance Officer 	

COLUMN 1 Direction/instruction	COLUMN 2 Description	COLUMN 3 Delegates/employees	COLUMN 4 Limitations
	legislation, standards and government requirements for attesting in the Annual Report.	<ul style="list-style-type: none"> • Director, Budget Strategy, PAEC and Reporting • Director, Accounting and Compliance • Manager – Governance 	
Direction 2.3.1(j)	Provide assurance to the Audit Committee on the integrity of the department's: (a) budgets and financial projections; and (b) financial and performance reports.	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Budget Strategy, PAEC and Reporting • Director, Accounting and Compliance 	<ul style="list-style-type: none"> • Director Budget Strategy, PAEC and Reporting for (a) and (b); • Director Accounting and Compliance for (b) only.
Direction 2.3.1(l)	Ensure that exemptions from the Ministerial Directions and Instructions are sought and dealt with appropriately.	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance • Manager – Governance 	
Direction 2.3.2	As soon as practicable: (a) provide the Responsible Minister any information related to financial management, performance and sustainability required by the Responsible Minister; and (b) notify the Responsible Minister of any significant issue of which the department's Accountable Officer is aware that has affected or may affect the department's or State's financial management, performance, sustainability or reputation.	<ul style="list-style-type: none"> • Chief Finance Officer 	
Direction 2.3.4(a)	Provide advice and support to its Portfolio Agencies in relation to financial management, performance and sustainability.	<ul style="list-style-type: none"> • Chief Finance Officer 	

COLUMN 1 Direction/instruction	COLUMN 2 Description	COLUMN 3 Delegates/employees	COLUMN 4 Limitations
		<ul style="list-style-type: none"> • Director, Budget Strategy, PAEC and Reporting • Director, Budget Management • Director, Accounting and Compliance 	
Direction 2.3.4(b)	Support the Responsible Minister in the oversight of Portfolio Agencies and the Responsible Minister's portfolio as a whole, including providing information to the Responsible Minister on Portfolio Agencies' financial management, performance and sustainability.	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance • Manager – Governance 	
Direction 2.3.4(c)	Provide information to the Department of Treasury and Finance Accountable Officer to support the Government's delivery of sound financial management.	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Budget Strategy, PAEC and Reporting • Director, Budget Management • Director, Accounting and Compliance • Manager – Governance 	
Direction 2.3.5(a)	Establish appropriate financial management requirements for the department's portfolio entities that are excluded from the Ministerial Directions under Direction 1.2(a) - (c).	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance • Manager – Governance 	
Direction 3.1(a)(c)-(h)	Establish and maintain effective financial governance that includes: <ul style="list-style-type: none"> (a) an appropriate internal management structure and oversight arrangements for planning, managing and overseeing the financial operations, risks and 	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance • Manager – Governance 	

COLUMN 1 Direction/instruction	COLUMN 2 Description	COLUMN 3 Delegates/employees	COLUMN 4 Limitations
	<p>opportunities of the department to achieve performance and compliance;</p> <p>(b) clear roles, responsibilities, accountabilities and delegations that are documented and communicated;</p> <p>(c) the development and implementation of policies and procedures to support the internal control system, in a way that is consistent with, and appropriate for, the sound financial management of the department's business operations;</p> <p>(d) the effective management and oversight of the department's financial management activities that are undertaken externally, including shared services arrangements and outsourcing to private sector providers;</p> <p>(e) effective relationships between stakeholders, committees of the Responsible Body and management;</p> <p>(f) cooperation with external parties, including other Agencies, to achieve common objectives; and</p> <p>(g) consideration of the effect of compliance burdens when developing and imposing requirements.</p>		
Direction 3.1(b)	Establish and maintain effective financial governance that includes appropriate levels of resourcing and capability (including succession planning) to deliver the department's financial	<ul style="list-style-type: none"> Executive Director, People and Culture 	

COLUMN 1 Direction/instruction	COLUMN 2 Description	COLUMN 3 Delegates/employees	COLUMN 4 Limitations
	management, performance and sustainability obligations.		
Direction 3.4	<p>Establish an effective internal control system in relation to financial management, performance and sustainability, including financial, operational and compliance controls, to:</p> <ul style="list-style-type: none"> (a) ensure effective and efficient department operations and processes; (b) safeguard resources and assets, and minimise Fraud, Corruption and Other Losses; (c) produce reliable internal and external reports; and (d) comply with applicable laws, regulations and standards. (e) Design, implement and communicate policies and procedures that meet the requirements in Direction 3.4. (f) Conduct periodic reviews of those policies and procedures to reflect changes in business operations, technology and good practice trends in financial and risk management. (g) Ensure the department's operations and processes comply with those policies and procedures. 	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance • Manager – Governance 	
Direction 3.5.1	(a) Take all reasonable steps to minimise and manage the risk of Fraud, Corruption and Other Losses.	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance • Director, Executive Services 	

COLUMN 1 Direction/instruction	COLUMN 2 Description	COLUMN 3 Delegates/employees	COLUMN 4 Limitations
	(b) Establish a Fraud, Corruption and Other Losses prevention and management policy that is implemented across the department.	<ul style="list-style-type: none"> • Executive Director, Executive Services • Manager – Governance 	
Direction 3.5.2	<p>(a) Keep records of all actual and suspected Fraud, Corruption and Other Losses, including remedial actions planned and taken.</p> <p>(b) On request, provide the Responsible Minister, department or Audit Committee with a copy of records kept under Direction 3.5.2(a).</p>	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance • Director, Executive Services • Executive Director, Executive Services • Manager – Governance 	
Direction 3.5.3	<p>Where the department is made aware of an actual or suspected Significant or Systemic Fraud, Corruption or Other Loss:</p> <p>(a) notify, as soon as is practicable, the Responsible Minister, Audit Committee, the department and Auditor-General of the incident and remedial action to be taken;</p> <p>(b) ensure that the persons notified under Direction 3.5.3(a) are kept informed about the incident, including the outcome of investigations; and</p> <p>(c) ensure that the department takes appropriate action to mitigate against future Fraud, Corruption and Other Losses.</p>	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance • Director, Executive Services • Executive Director, Executive Services • Manager – Governance 	
Direction 3.6	Establish policies and procedures to ensure appropriate use and administration of purchasing, gift cards and prepaid debit cards.	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance 	

COLUMN 1 Direction/instruction	COLUMN 2 Description	COLUMN 3 Delegates/employees	COLUMN 4 Limitations
		<ul style="list-style-type: none"> • Director, Procurement, Concessions and Contract Services / Chief Procurement Officer • Manager – Governance 	
Direction 3.7.1	Ensure that the department applies the <i>Victorian Government Risk Management Framework</i> .	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance • Director, Risk and Audit • Executive Director, Organisational Development & Performance • Manager – Governance 	
Direction 3.7.2.2(a)	Establish and maintain policies and procedures to identify, assess, monitor, report on and mitigate its treasury and investment risks.	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance • Manager – Governance 	
Direction 3.7.2.3(a)	Subject to Direction 3.7.2.3(b), ensure that all borrowings, investments and financial arrangements are transacted with a financial institution that: <ul style="list-style-type: none"> (i) is a State owned entity; or (ii) has a credit rating, assigned by a reputable rating agency, that is the same as or better than the rating assigned by the same agency to the State of Victoria. 	<ul style="list-style-type: none"> • Chief Finance Officer 	
Direction 3.8	Ensure that the department applies the <i>Pricing for Value Guide</i>	<ul style="list-style-type: none"> • Chief Finance Officer 	

COLUMN 1 Direction/instruction	COLUMN 2 Description	COLUMN 3 Delegates/employees	COLUMN 4 Limitations
Direction 3.9	Ensure that the department applies relevant legislation, standards and policies in relation to the management of financial information, including financial information systems.	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance • Executive Director, Information Technology Services • Manager – Governance 	
Direction 4.1.1	<ul style="list-style-type: none"> (a) Ensure that the department plans and manages performance to achieve financial sustainability based on its business, regulatory, governance and funding arrangements. (b) Prepare short and longer term plans, budgets and financial projections. (c) Consider government objectives and priorities and statutory functions in planning and managing financial related performance. (d) Allocate resources to deliver against the department's plans and strategies efficiently, effectively and in a timely manner. (e) Establish systems to regularly monitor, evaluate and report on the department's financial related performance. (f) Ensure the availability of financial and financial related information about the department that is relevant, appropriate and fairly represents actual performance, including as against key performance indicators and associated targets. 	<ul style="list-style-type: none"> • Chief Finance Officer • Chief Finance Officer, Homes Victoria • Director, Budget Strategy, PAEC and Reporting 	

COLUMN 1 Direction/instruction	COLUMN 2 Description	COLUMN 3 Delegates/employees	COLUMN 4 Limitations
	(g) Inform the Responsible Body and its relevant committees on financial management plans, policies, strategies, risks and resolutions regularly, and performance against plans at least quarterly.		
Direction 4.2.1	<p>In relation to the acquisition of assets, goods and services, must ensure that the department:</p> <ul style="list-style-type: none"> (a) establishes, maintains and embeds appropriate governance arrangements; (b) is efficient, effective and economical; (c) has appropriate processes in place covering the acquisition lifecycle; (d) has appropriate capability to manage the acquisition throughout the acquisition lifecycle; (e) is able to demonstrate that any financial commitment, obligation or expenditure delivers value for money for the department and/or the State; and (f) undertakes investment planning and evaluation of performance when department planning has identified the need to acquire significant services, assets or infrastructure. 	<ul style="list-style-type: none"> • Chief Finance Officer • Director Procurement, Concessions and Contract Services / Chief Procurement Officer • Executive Director, Asset Management, Homes Victoria 	
Direction 4.2.2	<p>In relation to discretionary financial benefits, including grants, sponsorships and donations:</p> <ul style="list-style-type: none"> (a) ensure that value for money outcomes are maximised; 	<ul style="list-style-type: none"> • Chief Communications Officer • Chief Finance Officer • Deputy Secretary • Director 	A Deputy Secretary, the Chief Finance Officer and a Director may only exercise this delegation in relation to discretionary grants.

COLUMN 1 Direction/instruction	COLUMN 2 Description	COLUMN 3 Delegates/employees	COLUMN 4 Limitations
	(b) establish effective and efficient administrative controls; (c) apply the Government's <i>Investment principles for discretionary grants</i> ; and (d) apply the <i>Victorian Government Sponsorship Policy</i> .		The Chief Communications Officer may only exercise this delegation in relation to sponsorships.
Direction 4.2.3	Ensure that the department applies the Victorian Government's <i>Asset Management Accountability Framework</i> .	<ul style="list-style-type: none"> • Chief Finance Officer • Chief Executive Officer, Homes Victoria • Director, Accounting and Compliance • Executive Director, Asset Management, Homes Victoria • Executive Director, Information Technology Services • Manager – Governance 	
Direction 4.2.4	Ensure that the Agency applies the Ministerial Directions for Public Construction Procurement in Victoria.	<ul style="list-style-type: none"> • Chief Finance Officer • Chief Executive Officer, Homes Victoria • Chief Finance Officer, Homes Victoria • Director, Accounting and Compliance • Executive Director Asset Management, Homes Victoria • Manager – Governance 	
Direction 4.3	Ensure that the department applies the <i>Resource Management Framework</i> issued by	<ul style="list-style-type: none"> • Chief Finance Officer 	

COLUMN 1 Direction/instruction	COLUMN 2 Description	COLUMN 3 Delegates/employees	COLUMN 4 Limitations
	the Department of Treasury and Finance Deputy Secretary.	<ul style="list-style-type: none"> • Director, Accounting and Compliance • Director, Budget Management • Manager, Budget and Appropriation Control • Manager – Governance 	
Direction 5.1.1	Establish a framework for financial management compliance to ensure compliance with: <ul style="list-style-type: none"> (a) the Act, the Ministerial Directions and the Instructions; (b) applicable Commonwealth and State laws relating to financial management; and (c) applicable industry codes and standards relating to financial management. 	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance • Manager – Governance 	
Direction 5.1.2(a)	Conduct an annual assessment of compliance with all applicable requirements in the Act, the Ministerial Directions and the Instructions.	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance • Manager – Governance 	
Direction 5.1.3(a)	Ensure that the internal audit function conducts a detailed review of the department's compliance with all requirements in the Act, the Ministerial Directions and the Instructions over the period specified in Direction 5.1.3(b).	<ul style="list-style-type: none"> • Director, Risk and Audit • Executive Director, Organisational Development and Performance 	
Direction 5.1.5	Take remedial action to address, and to mitigate the risk of recurrence of, any Compliance Deficiency as soon as practicable.	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance • Manager – Governance 	

COLUMN 1 Direction/instruction	COLUMN 2 Description	COLUMN 3 Delegates/employees	COLUMN 4 Limitations
Direction 5.1.6(a)	Notify the Responsible Minister of any Material Compliance Deficiency, and of planned and completed remedial actions, as soon as practicable.	<ul style="list-style-type: none"> • Chief Finance Officer 	
Direction 5.1.7(a)	At least annually, inform the Department of Treasury and Finance of all Material Compliance Deficiencies reported to the Accountable Officer by a Portfolio Agency under Direction 5.1.6.	<ul style="list-style-type: none"> • Chief Finance Officer 	
Direction 5.1.7(b)	At least annually, inform the Department of Treasury and Finance of all actual or suspected Significant or Systemic Fraud, Corruption or Other Losses reported to the Accountable Officer by a Portfolio Agency under Direction 3.5.3.	<ul style="list-style-type: none"> • Chief Finance Officer • Executive Director, Executive Services 	
Direction 5.1.7(c)	At least annually, inform the Department of Treasury and Finance of strategies of the department to mitigate the risk of future non-compliance by their Portfolio Agencies.	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance • Manager – Governance 	
Direction 5.1.7(d)	At least annually, must meet with the Department of Treasury and Finance Accountable Officer or the Department of Treasury and Finance Deputy Secretary on their request to discuss compliance performance, including to discuss the matters reported to the Department of Treasury and Finance under Direction 5.1.7(a) - (c).	<ul style="list-style-type: none"> • Chief Finance Officer 	
Direction 5.2.1(a)	Implement and maintain a process to ensure the department's Annual Report is prepared in accordance with the Act, the Ministerial	<ul style="list-style-type: none"> • Chief Finance Officer 	

COLUMN 1 Direction/instruction	COLUMN 2 Description	COLUMN 3 Delegates/employees	COLUMN 4 Limitations
	Directions, the Instructions, applicable Australian Accounting Standards and Financial Reporting Directions.	<ul style="list-style-type: none"> • Director, Accounting and Compliance • Director, Budget Management • Director, Budget Strategy, PAEC and Reporting 	
Direction 5.3.1(b)	Provide financial and financial related information requested by the Department of Treasury and Finance to facilitate reporting and Government decision making, within the time provided in the request.	<ul style="list-style-type: none"> • Chief Finance Officer 	
Direction 5.3.1(c)	<p>Provide financial and financial related information relevant to the department and/or the Department of Treasury and Finance on:</p> <ul style="list-style-type: none"> (i) any significant foreseeable issues that may affect Government decision making and/or the department's or the State's financial management, performance, sustainability or reputation as soon as practicable; and (ii) any significant issues that have affected the department or the State's management, performance, sustainability or reputation as soon as practicable. 	<ul style="list-style-type: none"> • Chief Finance Officer 	
Direction 5.3.3	<ul style="list-style-type: none"> (a) Notify the Department of Treasury and Finance Accountable Officer, as soon as practicable, of any material issues within the department or a Portfolio Agency that may affect the State's financial management, performance, sustainability or reputation. (b) Provide the Department of Treasury and Finance Accountable Officer with relevant 	<ul style="list-style-type: none"> • Chief Finance Officer 	

COLUMN 1 Direction/instruction	COLUMN 2 Description	COLUMN 3 Delegates/employees	COLUMN 4 Limitations
	reports, documents and other information to support a notification under this Direction.		
Instruction 2.3.4(1.1)	<p>Establish and maintain an effective portfolio relationship framework for:</p> <p>(a) supporting the Responsible Minister's oversight of the financial management performance of Portfolio Agencies; and</p> <p>(b) assisting the Department of Treasury and Finance to manage its whole of government responsibilities.</p>	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance • Director Budget Management • Director Budget Strategy, PAEC and Reporting • Manager, Budget and Appropriation Control • Manager – Governance 	
Instruction 2.3.4(1.2)	<p>In establishing the portfolio relationship framework under clause 1.1 of Instruction 2.3.4:</p> <p>(a) consider any functions of the department's Accountable Officer and/or Minister in their Portfolio Agencies' establishing legislation, including the nature and extent of such functions;</p> <p>(b) consider the risk profile and performance of Portfolio Agencies and/or sectors;</p> <p>(c) include any systems, processes, policies and procedures as necessary so as to enable key portfolio relationship functions to be undertaken by the department;</p> <p>(d) consider the roles, responsibilities and relationships between the department and Portfolio Agencies; and</p>	<ul style="list-style-type: none"> • Chief Finance Officer • Director Budget Strategy, PAEC and Reporting 	

COLUMN 1 Direction/instruction	COLUMN 2 Description	COLUMN 3 Delegates/employees	COLUMN 4 Limitations
	(e) include monitoring and evaluation of the effectiveness of the portfolio relationship function.		
Instruction 3.4(1.1)	Ensure that the Agency's internal control system under Direction 3.4 includes: (a) a control environment; (b) risk assessment; (c) control activities, in particular separation of roles (segregation of duties), financial authorisations and reconciliations; (d) information and communication; and (e) monitoring activities.	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance • Manager – Governance 	
Instruction 3.4(3.1)	Ensure that the department's revenue is managed in accordance with the department's revenue policies and procedures, which must provide for: (a) promptly, completely and accurately identifying, managing, recording and reporting of revenue; (b) the timely and appropriate writing off of revenue; and (c) collecting and securing revenue.	<ul style="list-style-type: none"> • Chief Finance Officer • Chief Finance Officer, Homes Victoria • Director, Accounting and Compliance • Director, Budget Management 	
Instruction 3.4(4.1)	Ensure that the department's cash is managed in accordance with the department's cash policies and procedures, which must provide for: (a) promptly, completely and accurately identifying, collecting, securing, investing, banking and forecasting cash; and	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance • Manager, Accounting Operations • Manager, Financial Accounting and Reporting 	

COLUMN 1 Direction/instruction	COLUMN 2 Description	COLUMN 3 Delegates/employees	COLUMN 4 Limitations
	(b) accurately recording transactions involving cash.		
Instruction 3.4(5.1)	<p>Ensure that the department's bank accounts are managed in accordance with the department's bank account policies and procedures, which must provide for:</p> <p>(a) the approval of all opening and closing of bank accounts by the Responsible Body;</p> <p>(b) opening of bank accounts with an Authorised Deposit-Taking Institution(s);</p> <p>(c) effective and efficient operations of bank accounts; and</p> <p>(d) at least monthly reconciliation of bank accounts.</p>	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance • Manager, Accounting Operations • Manager, Financial Accounting and Reporting 	
Instruction 3.4(6.1)	<p>Ensure that the department's expenditure is managed in accordance with the department's expenditure policies and procedures, which must provide for:</p> <p>(a) promptly, completely and accurately identifying, managing, recording and reporting of expenses; and</p> <p>(b) the timely and appropriate payment of expenses.</p>	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Budget Management 	
Instruction 3.4(6.2)	<p>Ensure that the department develops policies and procedures to address the following expenditure types:</p> <p>(a) travel;</p> <p>(b) advertising and communications;</p> <p>(c) employee advances;</p>	<ul style="list-style-type: none"> • Director, People and Culture 	

COLUMN 1 Direction/instruction	COLUMN 2 Description	COLUMN 3 Delegates/employees	COLUMN 4 Limitations
	(d) personal expense reimbursement; and (e) where applicable, remuneration of boards, statutory bodies and advisory committees.		
Instruction 3.4(6.2)	Ensure that the department develops policies and procedures to address the following expenditure types: (a) capital expenditure; and (b) ex-gratia payments.	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance 	
Instruction 3.4(7.1)(a)-(d)	The department's Accountable Officer must ensure that the department's payroll is managed in accordance with the department's payroll policies and procedures, which must provide for: (a) bona fide payment to employees, including recoupment of over payment of salaries; (b) correct payment made based on the rate in accordance with any written law, industrial award or industrial agreement, and for hours worked; (c) prompt authorisation and disbursement of all deductions; and (d) an appropriate level of security for payroll distribution (including independent review prior to processing).	<ul style="list-style-type: none"> • Executive Director, People and Culture • Executive Director, Customer Support • Director, People and Payments 	
Instruction 3.4(7.1)(e)	Ensure that the department's payroll is managed in accordance with the department's payroll policies and procedures, which must provide for applying the Cost Recovery Guidelines to the costs associated with voluntary payroll deductions from gross pay.	<ul style="list-style-type: none"> • Chief Finance Officer • Executive Director, Customer Support • Director, People and Payments 	

COLUMN 1 Direction/instruction	COLUMN 2 Description	COLUMN 3 Delegates/employees	COLUMN 4 Limitations
Instruction 3.4(8.1)	Ensure that the department's liabilities are managed in accordance with the department's liability policies and procedures, which must provide for identifying, managing, recording and reporting of liabilities and commitments for capital expenditure, in a prompt, complete and accurate manner.	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance • Director, Budget Management • Manager, Financial Accounting and Reporting 	
Instruction 3.4(9.1)	<p>Ensure that the department's taxation obligations are managed in accordance with taxation law and the department's taxation policies and procedures, which must provide for:</p> <ul style="list-style-type: none"> (a) the prompt preparation and submission of taxation returns/statements; (b) maximising of cash flows from tax entitlements; and (c) informing the department of issues and risks relating to Commonwealth taxation obligations and concessions that are not unique to their own Agencies and which have potential portfolio-wide implications. 	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance • Manager – Taxation 	
Instruction 3.4(10.1)	<p>Ensure that the department's shared services and outsourcing arrangements, related to financial management, are effectively managed, including by:</p> <ul style="list-style-type: none"> (a) prior to sharing or outsourcing functions either in full or part, the costs and benefits are analysed and the decision is approved by the Responsible Body; (b) the services to be provided are detailed in a contract, service level agreement or 	<ul style="list-style-type: none"> • All Deputy Secretaries • All Directors • Chief Finance Officer • Director, Accounting and Compliance • Executive Director • Manager – Governance 	

COLUMN 1 Direction/instruction	COLUMN 2 Description	COLUMN 3 Delegates/employees	COLUMN 4 Limitations
	<p>equivalent, together with performance indicators and measures;</p> <p>(c) performance is regularly monitored and reviewed, including a review (at least annually) by the department's Accountable Officer or delegate, with the results of the review reported to the Responsible Body;</p> <p>(d) appropriate assurance is obtained, and the level of assurance is documented, annually; and</p> <p>(e) the arrangements are subject to internal and external audit scrutiny.</p>		
Instruction 3.4(11.1)	Ensure that the department develops policies and procedures that apply the minimum accountabilities set out in the Victorian Public Sector Commission's <i>Gifts, Benefits and Hospitality Policy Framework</i> .	<ul style="list-style-type: none"> • Director, Executive Services • Executive Director, Executive Services • Executive Director, People and Culture 	
Instruction 3.6(2.1)	<p>(a) Ensure that cardholders are required to use purchasing and prepaid debit cards for official business only, that is, purchasing goods and services for government purposes.</p> <p>(b) Authorise the opening of a facility account with the card provider on behalf of the Agency.</p> <p>(c) Assign a program administrator to manage the purchasing and prepaid debit card programs.</p> <p>(d) Assign authorised signatories to review and approve transactions and payments.</p>	<ul style="list-style-type: none"> • Chief Finance Officer • Director, Accounting and Compliance • Manager – Governance 	

COLUMN 1 Direction/instruction	COLUMN 2 Description	COLUMN 3 Delegates/employees	COLUMN 4 Limitations
	<p>(e) Ensure the effective, efficient and appropriate use of the card facility by the Agency.</p> <p>(f) Ensure effective internal controls are maintained for the issue, use and acquittal of the purchasing and prepaid debit card to prevent unauthorised use and non-compliance.</p>		
Instruction 3.7(1.1)	<p>Ensure that the department:</p> <p>(a) develops, implements and maintains documented Business continuity planning (BCP) processes consistent with the latest Australian/New Zealand standard on Business continuity or, where relevant, another Australian, international or industry recognised standard; and</p> <p>(b) reviews and tests its BCP processes on a regular basis, but at a minimum every two years.</p>	<ul style="list-style-type: none"> • Director, Emergency Resilience • Executive Director, Information Technology Services / Chief Information Officer 	
Instruction 3.7(2.1)	<p>Ensure that a request to the Treasurer for an indemnity under Part 6A of the Act is made in writing by the Responsible Minister and in accordance with relevant legislation, standards and policies.</p>	<ul style="list-style-type: none"> • Chief Finance Officer 	
Instruction 3.7(2.5)	<p>(a) Monitor each indemnity granted by the Treasurer under the Act and advise the Treasurer in the event of any change in circumstances that may change the nature of the risk covered by the indemnity.</p> <p>(b) Record each indemnity for which it is responsible as a contingent liability in</p>	<ul style="list-style-type: none"> • Chief Finance Officer 	

COLUMN 1 Direction/instruction	COLUMN 2 Description	COLUMN 3 Delegates/employees	COLUMN 4 Limitations
	accordance with Australian Accounting Standards.		
Instruction 3.7.2.2(1.1)	<p>The Responsible Body with borrowings and/or cash and interest-earning investments such as term deposits must establish, maintain and ensure the department's compliance with a treasury policy that:</p> <ul style="list-style-type: none"> (a) includes a clear definition of each treasury and investment risk along with details of recognition, measurement, timing and objectives of risk management; (b) addresses the department's treasury and investment risks; (c) contains guidelines for the management of any investments; and (d) contains guidelines for the use of any borrowings and/or financial arrangements. 	<ul style="list-style-type: none"> • Chief Finance Officer 	
Instruction 3.7.2.2(1.2)	<p>The Responsible Body investing with Victorian Funds Management Corporation (VFMC), or in long-term or other high risk investments such as equities and managed funds, must establish, maintain and ensure the department's compliance with an investment policy statement that:</p> <ul style="list-style-type: none"> (a) includes a clear definition of each treasury and investment risk along with details of recognition, measurement, timing and objectives of risk management; (b) contains guidelines for the management of the investments; and 	<ul style="list-style-type: none"> • Chief Finance Officer • Chief Finance Officer, Homes Victoria 	

COLUMN 1 Direction/instruction	COLUMN 2 Description	COLUMN 3 Delegates/employees	COLUMN 4 Limitations
	(c) addresses the department's treasury and investment risks.		
Instruction 3.7.2.2(1.3)	Approve the treasury and investment risk management policies.	<ul style="list-style-type: none"> • Chief Finance Officer 	
Instruction 3.7.2.3(1.1)	Ensure the department checks the credit rating of financial institutions before transacting.	<ul style="list-style-type: none"> • Chief Finance Officer 	
Instruction 4.2.1(1.1)	<p>When acquiring assets, goods and services, must ensure that the Agency:</p> <ul style="list-style-type: none"> (a) applies relevant legislation, standards, policies and funding arrangements; (b) achieves value for money; (c) understands and engages the market; (d) encourages open and fair competition; (e) supports probity, accountability and transparency; and (f) manages risks appropriately. 	<ul style="list-style-type: none"> • Chief Finance Officer • Director Procurement, Concessions and Contract Services / Chief Procurement Officer • Executive Director, Asset Management, Homes Victoria 	
Instruction 4.2.1(2.1)	<p>Ensure that the department's processes covering the acquisition lifecycle under Direction 4.2.1(d) include:</p> <ul style="list-style-type: none"> (a) strategic planning; (b) transition planning; and (c) evaluation of acquisitions. 	<ul style="list-style-type: none"> • Executive Director Information Technology Services / Chief Information Officer • Executive Director, Asset Management, Homes Victoria • Director, Procurement, Concessions and Contract Management / Chief Procurement Officer 	
Instruction 4.2.1(3.1)	Ensure the department's facilitates contract performance, including by:	<ul style="list-style-type: none"> • Co-General Counsel • Executive Director, Asset Management, Homes Victoria 	

COLUMN 1 Direction/instruction	COLUMN 2 Description	COLUMN 3 Delegates/employees	COLUMN 4 Limitations
	<ul style="list-style-type: none"> (a) establishing a sound governance framework for effectively managing contracts; (b) securing people with sufficient capability for contract design and management; (c) establishing an effective performance management framework for the contract; <p>Contract specification</p> <ul style="list-style-type: none"> (a) defining all contract deliverables in terms of objectives required; (b) including key components of the contract performance regime in the contract; (c) setting parameters around the ownership, sharing of data, and protocols for communication; (d) providing for the Auditor-General to have access to the premises and systems of private sector contractors and subcontractors as necessary under statute; <p>Contract management</p> <ul style="list-style-type: none"> (e) establishing and implementing effective internal controls to manage contract variations and disputes; (f) regularly monitoring and managing performance; and (g) regularly reporting to the Responsible Body on the Agency's assessment of contractor performance. 	<ul style="list-style-type: none"> • Director - Procurement, Concessions and Contract Services / Chief Procurement Officer 	