

[LEGAL NOTICE NO. 40]

FINANCIAL MANAGEMENT ACT 2004

Finance (Amendment) Instructions 2025

IN exercise of the powers conferred on me by section 30 of the Financial Management Act 2004, I hereby make these Instructions—

Short title and commencement

- 1.—(1) These Instructions may be cited as the Finance (Amendment) Instructions 2025.
- (2) These Instructions come into force on 1 August 2025.

Instruction 10 amended

2. Instruction 10 of the Finance Instructions 2010 is amended by—

- (a) deleting paragraph (1) and substituting the following—

“(1) The permanent secretaries for agencies may authorise the transfer of budgeted funds as follows—

- (a) into and out of one or more of SEGs (SEGs 3, 4 or 5); and
- (b) within SEGs (SEGs 3, 4 or 5) as the case may be.”; and

- (b) deleting paragraph (2) and substituting the following—

“(2) The permanent secretary responsible for finance may authorise the transfer of the following budgeted funds in respect of all agencies—

- (a) within each of SEGs 1 or 2 or from SEG 1 into SEG 2 or *vice versa*;
- (b) into or out of one or more of the operating SEGs (SEGs 1, 2, 3, 4, 5, 6 or 7);
- (c) into or out of one or more of the capital SEGs (SEGs 8, 9 or 10);
- (d) into or out of one or more of the operating SEGs (1, 2, 3, 4, 5, 6 or 7) to the capital SEGs (SEGs 8, 9 or 10) or *vice versa*, as the case may be;
- (e) within each of SEGs 6, 7, 8, 9 or 10;
- (f) within each of SEG 14 or 15 or from SEG 14 into SEG 15 or *vice versa*, as the case may be.”.

Made this 31st day of July 2025.

B. C. PRASAD
Deputy Prime Minister and
Minister for Finance