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DELAYED FINANCIAL INSTRUCTIONS

The Ministerial Financial Instructions allow for a progressive implementation of financial management best practices in accordance with a long term strategy and plan approved by SIG and to achieve compliance with statutory requirements. This scheme includes a strategy of staggered or delayed implementation recognising that best practice financial management can only be systematically achieved within available resources and capacity. The scheme ensures that a comprehensive Financial Framework and an efficient and effective Financial Reporting Management system is developed, maintained and controlled; that recognises that the overriding purpose of SIG accounts is to facilitate the efficient and effective achievement of the purposes of SIG.