

Australian Capital Territory

# Financial Management (Statement of Performance Scrutiny) Guidelines 2005

**Disallowable instrument DI2005–273**

made under the

**Financial Management Act 1996, s107 (Guideline-making power)**

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The Treasurer makes the following guidelines under the *Financial Management Act 1996*, section 107 (Guideline-making power).

Dated: 23 November 2005

TED QUINLAN MLA  
Treasurer

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# Financial Management (Statement of Performance Scrutiny) Guidelines 2005

## Disallowable instrument DI2005–273

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### 1 Name of guidelines

These guidelines are the *Financial Management (Statement of Performance Scrutiny) Guidelines 2005*.

### 2 Commencement

These guidelines commence on the day after notification.

*Note* The naming and commencement provisions automatically commence on the notification day (see Legislation Act, s 75 (1)).

### 3 Dictionary

The dictionary at the end of these guidelines is part of these guidelines.

*Note 1* The dictionary at the end of these guidelines defines certain words and expressions used in these guidelines,

*Note 2* A definition in the dictionary applies to the entire guidelines unless the definition, or another provision of the guidelines, provides otherwise or the contrary intention otherwise appears (see *Legislation Act 2001*, s 155 and s 156(1)).

### 4 Notes

A note included in these guidelines is explanatory and is not part of the guidelines.

*Note* See Legislation Act 2001, s 127 (1), (4) and (5) for the legal status of notes.

### 5 Scrutiny of annual statements of performance of departments-Act, s 30C (4)

- (1) The auditor-general will not provide a report on the performance of a department against the performance criteria listed as "Strategic Indicators" in the budget for the department for the year.

- (2) The auditor-general will provide a Report of Factual Findings on the performance of a department against the performance criteria listed as "Accountability Indicators" in the budget for the department for the year.
- (3) Subsection (1) does not limit the auditor-general's ability to conduct a performance audit under section 12 of the *Auditor-General Act 1996* in relation to performance criteria listed as "Strategic Indicators".

## **6 Scrutiny of annual statements of performance of territory authorities-Act, s 70 (4)**

- (1) For a prescribed territory authority:
  - (a) the auditor-general will not provide a report on the performance of the authority against the performance criteria listed as "Strategic Indicators" in the budget for the authority for the year; and
  - (b) the auditor-general will provide a Report of Factual Findings on the performance of the authority against the performance criteria listed as "Accountability Indicators" in the budget for the authority for the year; and
  - (c) the auditor-general will provide a Report of Factual Findings on the performance of the authority in meeting the objectives included in the statement of intent for the year against any remaining performance criteria included in that statement that are not performance criteria for the purposes of paragraphs (a) or (b).
- (2) For a territory authority that is not prescribed, the auditor-general will provide a Report of Factual Findings on the performance of the authority in meeting the objectives included in the statement of intent for the year against the performance criteria included in that statement.
- (3) Subsection (1) (a) does not limit the auditor-general's ability to conduct a performance audit under section 12 of the *Auditor-General Act 1996* in relation to performance criteria listed as "Strategic Indicators".

## **Dictionary**

(see s 3)

*Note* The *Legislation Act 2001* contains definitions and other provisions relevant to these guidelines.

***budget***, for a department or territory authority, means the budget for the department or authority for the financial year presented to the Legislative Assembly under section 10 (b) or (c) (Budget papers) and, if the budget has been amended under the Act, the budget as amended.

***prescribed territory authority*** means a territory authority prescribed for section 12A (1) (b) (Territory authority and territory-owned corporation budgets).