

Australian Capital Territory

# Financial Management (Statement of Performance Scrutiny) Guidelines 2008

Disallowable instrument DI2008–63

made under the

**Financial Management Act 1996, s133 (Guideline-making power)**

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The Treasurer makes the following guidelines under the *Financial Management Act 1996*, section 133 (Guideline-making power).

Dated: 19 April 2008

JON STANHOPE MLA  
Treasurer

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# Financial Management (Statement of Performance Scrutiny) Guidelines 2008

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### 1 Name of guidelines

These guidelines are the *Financial Management (Statement of Performance Scrutiny) Guidelines 2008*.

### 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 provide a Report of Factual Findings on the performance of a department against the performance criteria in the department's statement of performance.

- (2) The performance criteria to be included in the statement of performance are the accountability indicators listed in the budget for the department for the year.

*Note* The strategic indicators listed in the budget for the department for the year need not be reported in the statement of performance as they are not performance criteria for the provision of outputs as specified in section 30A (2).

## 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 provide a Report of Factual Findings on the performance of an authority against the performance criteria in the authority's statement of performance, except for the performance of the authority against strategic indicators included in the authority's statement of intent; and
  - (b) the performance criteria to be included in the statement of performance are the accountability indicators listed in the budget for the authority for the year, and the performance criteria and other measures included in the authority's statement of intent.

*Note* Strategic indicators listed in the budget for the authority for the year but not in the authority's statement of intent, need not be reported in the statement of performance as they are not performance criteria for the provision of outputs as specified in section 68 (3).

- (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 against the performance criteria and other measures included in authority's statement of intent.

## 7 Revocation

The *Financial Management (Statement of Performance Scrutiny) Guidelines 2005* DI 2005-273 is repealed.

## 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).