

Australian Capital Territory

# Financial Management (Statement of Performance Scrutiny) Guidelines 2016

**Disallowable instrument DI2016–122**

made under the

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

---

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

Dated: 17 June 2016

ANDREW BARR MLA  
TREASURER

---

# Financial Management (Statement of Performance Scrutiny) Guidelines 2016

## Disallowable instrument DI2016-122

made under the

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

---

### **1 Name of guidelines**

These guidelines are the *Financial Management (Statement of Performance Scrutiny) Guidelines 2016*.

### **2 Commencement**

These guidelines commence on 1 July 2016.

### **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 directorates - Act, s 30 C (3)**

- (1) The auditor-general will provide a Report of Factual Findings on the performance of a directorate against the performance criteria in the directorate's statement of performance.

- (2) The performance criteria to be included in the statement of performance are the accountability indicators listed in the budget under s 12 (1) (b) (ii) for the directorate for the year.

*Note* The strategic indicators listed in the budget for the directorate 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).

- (3) While the cost and appropriation information is included in the statement of performance for completeness, these are not accountability indicators.

## **6 Scrutiny of annual statements of performance of territory authorities-Act, s 70 (3) – until 15 November 2016**

- (1) This clause applies to a territory authority until 15 November 2016.
- (2) 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;
  - (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; and

*Note* The strategic indicators listed in the budget and/ or statement of intent for the authority 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 68 (3).

- (c) while the cost and appropriation information is included in the statement of performance for completeness, these are not accountability indicators.
- (3) 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 under s 61 (5B) (a).

## **7 Scrutiny of annual statements of performance of territory authorities-Act, s 70 (3) – from 15 November 2016**

- (1) This clause applies to a territory authority from 15 November 2016.
- (2) 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;
  - (b) the performance criteria to be included in the statement of performance are the accountability indicators included in the authority's statement of intent under s 61 (5A) (b) for the year; and

*Note* The strategic indicators listed in the statement of intent for the authority 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 68 (3).

- (c) while the cost and appropriation information is included in the statement of performance for completeness, these are not accountability indicators.
- (3) 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 under s 61 (5B) (a).

## 8 Revocation

DI2011-167 notified on the legislation register on 30 June 2011 is revoked.

## Dictionary

(see s 3)

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

**budget**, for a directorate or territory authority, means the budget for the directorate 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 61 (5A) (territory authority statements of intent).