

Australian Capital Territory

Financial Management (Statement of Performance Scrutiny) Guidelines 2019

Disallowable instrument DI2019–136

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: 25 June 2019

ANDREW BARR MLA
TREASURER

Financial Management (Statement of Performance Scrutiny) Guidelines 2019

Disallowable instrument DI2019-136

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 2019*.

2 Commencement

These guidelines commence on the day after the notification day.

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 Limited Assurance Report on the results of 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)

- (1) For a prescribed territory authority:

- (a) the auditor-general will provide a Limited Assurance Report on the results of 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 (6) (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.
- (2) For a territory authority that is not prescribed, the auditor-general will provide a Limited Assurance Report on the results of the performance criteria and other measures included in authority's statement of intent under s 61 (7) (a).

7 Revocation

DI2017-66 notified on the legislation register on 1 June 2017 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 (6) (territory authority statements of intent).