

Australian Capital Territory

Financial Management (Departments) Guidelines 2005

Disallowable instrument DI2005–276

made under the

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

EXPLANATORY STATEMENT

Outline

These guidelines are issued in accordance with section 107 of the *Financial Management Act 1996* (the Act) and are one of a set of guidelines that replace provisions previously made through:

- *Financial Management Guidelines 2002*;
- *Financial Management Amendment Guidelines 2003 (No 1)*;
- *Financial Management Amendment Guidelines 2004 (No 1)*;
- *Financial Management Amendment Guidelines 2004 (No 2)*;
- *Financial Management Amendment Guidelines 2004 (No 3)*;
- *Financial Management Amendment Guidelines 2004 (No 4)*; and
- *Financial Management Amendment Guidelines 2005 (No 1)*.

The reissued set of financial management guidelines aims to be more accessible and easier to maintain, by grouping similar provisions with common amendment patterns into separate financial management guidelines.

This instrument, *Financial Management (Departments) Guidelines 2005*, prescribes certain departments for the purposes of the Act, replacing the corresponding provisions of sections 24 and 24A of the *Financial Management Guidelines 2002* as amended by the *Financial Management Amendment Guidelines 2004 (No 1)* and *Financial Management Amendment Guidelines 2004 (No 4)*.

Details of the Financial Management (Departments) Guidelines 2005

Clauses 1 and **2** are formal requirements. They refer to the name and the commencement date of the Guidelines.

Clause 3 prescribes certain parts of administrative units as separate departments, for the purposes of the Act, under part (b) of the Act's dictionary definition.

Clause 4 omits sections 24 and 24A of the previous guidelines, which are replaced by provisions made under this guideline.

End