

Financial Management (Statement of Performance Scrutiny) Guidelines 2017

Disallowable instrument DI2017–66

made under the

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

EXPLANATORY STATEMENT

Outline

These guidelines are issued in accordance with section 133 of the *Financial Management Act 1996* (the Act).

This instrument, *Financial Management (Statement of Performance Scrutiny) Guidelines 2017* prescribe the information to be included in the statements of performance of directorates and territory authorities and their annual scrutiny by the auditor-general.

This guideline has been amended as follows:

- It updates section references to the correct sections in the compiled Act associated with the performance criteria in directorate budgets and territory authority statements of intent, following the amendment to the Act through the *Financial Management Amendment Act 2015*. These amendments are minor and administrative in nature.
- It removes the transitional provisions that were effective until 15 November 2016, following the amendment to the Act through the *Financial Management Amendment Act 2015*. It also removes the words ‘from 15 November 2016’ to the current requirement for the statement of performance of territory authorities to include the performance criteria in the statement of intent (i.e. the combined statement), as it is no longer required.

Details of the Financial Management (Statement of Performance Scrutiny) Guidelines 2017

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

Clause 3 provides that the dictionary at the end of the guidelines is part of the guidelines.

Clause 4 provides that a note in the guidelines is explanatory and not part of the guidelines.

Clause 5 prescribes the performance criteria and other information to be included in the statements of performance of directorates.

Clause 6 provides for the performance criteria and other information to be included in the statements of performance of territory authorities.

Clause 7 revokes the *Financial Management (statement of Performance Scrutiny) Guidelines 2016*, which is replaced by provisions made under this guideline.

Dictionary includes provides definitions of the terms 'budget' and 'prescribed territory authority'. It also includes a note that the *Legislation Act 2001* contains definitions and other provisions relevant to these guidelines.

End