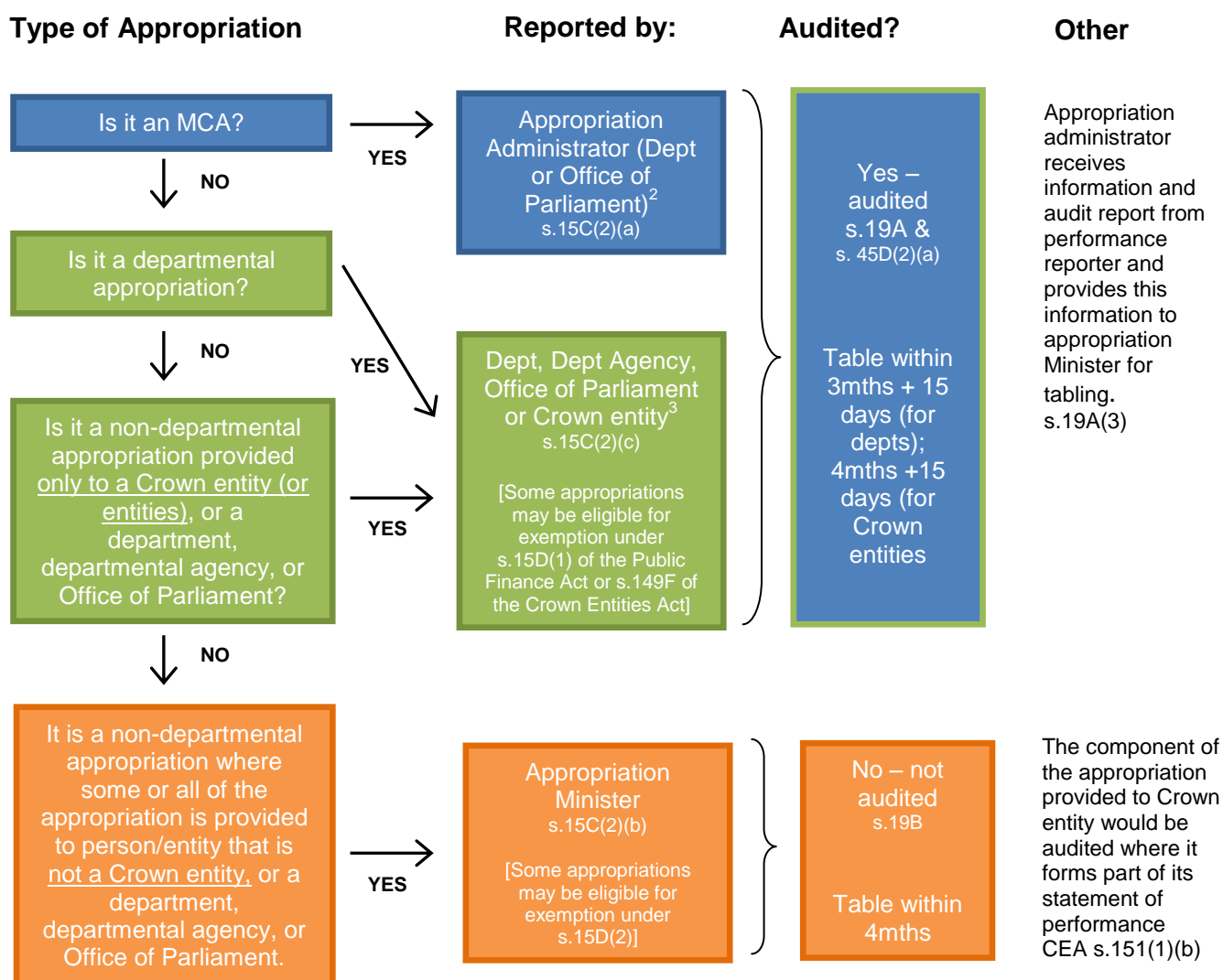


Public Finance Act¹ – Who reports performance against appropriations?

The supporting information to the Estimates must state who will provide performance information for each appropriation, unless that appropriation is exempt from performance reporting. The flowchart below has been designed to assist agencies in determining whether performance information is to be reported by: (1) the appropriation administrator, (2) the appropriation Minister, or (3) the department/departmental agency/Office of Parliament/Crown entity. Questions about this guidance can be emailed to: performanceinfo@treasury.govt.nz



¹ Unless otherwise stated, section references relate to the Public Finance Act 1989 (as amended in July 2013).

² Where a non-departmental category of an MCA is provided to an NGO or similar third party, the appropriation administrator will need to a) ensure that the performance measures they set up with the NGO/third party are measurable and b) consider how it gets assurance over any reported result.

³ Where an appropriation is going to more than one Crown entity, each entity will report in its statement of performance at year end on what has been achieved with its portion of the expenditure. Additionally, one of the Crown entities or the appropriation administrator should report on what has been achieved with the whole appropriations (i.e. an aggregate or consolidated picture of the individual agencies portion).