



# Accrual Budget & Financial Management

Email Bulletin No 13 July 2003

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## Note from the Director Budget Management

Thank you for the effort of agencies in establishing the new accrual budgets for 2003-04. In many cases, the people undertaking the accrual budgeting implementation work were also the people responsible for the preparation of Budget submissions and your patience and understanding is appreciated. A special thanks goes to those agencies that had to deal with both the departmental restructures and accrual budgeting implementation.

However, the ABFM project is by no means complete. There are a number of areas that need further refinement and integration into the ongoing Budget development and management processes.

Outputs for the next phase of the project have been prioritised and finalised. These Outputs were approved by the Steering Committee at its last meeting on 25 July 2003.

In relation to staffing, Ian Pitchford has transferred to the position of Project Manager from 17 July 2003. We would also like to welcome Sarah Goodwin to the Project Team following the departure of Eleanor Patterson.

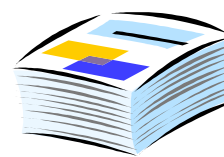
**Andrea Lawrie**  
Director, Budget Management



## 2004-05 Budget

The Treasurer approved new Budget Management Guidelines in June 2003.

The Guidelines will be submitted for endorsement at the next meeting of Budget Committee on 11 August 2003.



## Contact Officers

Brett Hall, Principal Budget Analyst in Budget Management Branch, will be the sub-project manager responsible for implementation of enhancements to budget management business support systems to support the Accrual Budgeting Framework.

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Debbie Sadler, Assistant Director in Government Finance Accounting Branch, is responsible for the implementation of an education and training program in financial management.

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*The ABFM Email Bulletin is a publication designed to provide agency budget and finance officers, and those involved with corporate and strategic government planning, with information on the implementation of an accrual Budgeting framework for the Tasmanian General Government Sector.*

As mentioned previously, Sarah Goodwin, Principal Budget Analyst, has joined the Project Team to fill the position vacated by Eleanor Patterson.

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## BMFRS Enhancements

The new annual system rollover process to the new Budget year and creation of the new forward estimate year has been completed.

Also completed has been the restructure of all Budgets to the revised transaction types.

Further system enhancements are to be undertaken shortly to further bed down accrual budget processes and increase user functionality in the system. These enhancements include:

- increased enquiry functionality;
- increased functionality in entry and maintenance of information;
- addressing issues concerning data integrity, data validation and system controls; and
- refinements of various system and business functions.

For further information concerning enhancements to BMFRS or system reports, please contact Brett Hall on 6233 2292 or by Email: [brett.hall@treasury.tas.gov.au](mailto:brett.hall@treasury.tas.gov.au)

## Education Program

As part of the Tasmanian Government's Financial Management Education and Training Strategy, the Education and Training Working Group identified the need to develop a detailed Financial Management Education and Training Program for Tasmanian Government Agencies.

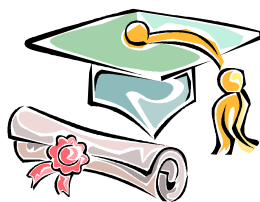
Major Training Services Pty Limited (MTS) was selected to develop the Program.

Kevin Riley of MTS has recently been in Hobart to conduct Focus Group sessions with target audiences identified in the recent *Survey of Financial Management in Inner Budget Agencies* with a view to:

- confirming the priority areas of training needs;
- identifying training delivery requirements; and
- identifying other issues concerning training delivery, content and effectiveness.

Kevin will be providing a report to the Education and Training Working Group by the end of August, outlining a proposed Education and Training Program framework.

For further information, please contact Debbie Sadler on 6233 3729 or by Email: [debbie.sadler@treasury.tas.gov.au](mailto:debbie.sadler@treasury.tas.gov.au)



## Communication

A communication strategy for the next phase of the ABFM Project is currently being developed.

It is anticipated that communication with stakeholders will include strategies such as:

- the continued production and distribution of Email Bulletins on a regular basis;
- the extension of the BMS Reference Group to include other applications within BMFRS;
- refresher presentations relating to the Accrual Budget Framework and accrual financial management principles for various stakeholders; and
- continued use of the established Financial Managers Forum.



## New Reporting Framework

The *Financial Management and Audit Amendment Act 2003* received Royal Assent on 4 July 2003. This Act amends the tabling date for annual reports and introduces changes to the external reporting framework required as part of the introduction of accrual budgeting.

Until now, the Consolidated Fund result has represented the sole Headline Budget Measure. From 2003-04 onward, attention will focus on accrual based statements for the General Government Sector. The new reporting framework includes:

- a half yearly reporting series reporting as at 31 December and 30 June. This series will continue to report on the Consolidated Fund as well as providing additional accrual based financial statements. The December report will provide a revised Budget outcome for the current Budget year, including explanations of the reasons for any changes in forecasts; and
- a Treasurer's Annual Report to be released by 31 October each year. This will present the final Budget outcomes for the Headline Budget Measures, and audited Public Account information and mandatory

statistical information. It will also include commentary on significant variations between the results and the original Budget estimates.

The Act also brought forward the tabling date for agency and statutory authority annual reports from 30 November to 31 October, effective from the 2003-04 reporting year.

The new reporting framework will impact on General Government agencies and statutory authorities. Treasury will be conducting a workshop in September 2003 to ensure that all agencies and statutory authorities are aware of the new reporting framework and the associated changes to Budget management and reporting processes.

For further information concerning the new reporting framework, please contact David Tadd on 6233 2515 or by Email: [david.tadd@treasury.tas.gov.au](mailto:david.tadd@treasury.tas.gov.au)