

Aspects of the Bill that were not specifically recommended but resulted from the JSCOA Review or arose during the drafting process are detailed in the table below:

Clause Details	Reason for Inclusion in the FLAB
Clause 13 - Financial difficulty provisions were expanded to include all agencies	Recommendation 2 of JSCOA.
Clause 15(2) – Key Performance Indicators	During drafting, the reference to 'objectives' in section 61(2) was replaced with 'targets' to use correct terminology under the OBM Framework.
Clause 15(1) – Key Performance Indicators exemption	Consequential amendments to Schedules 2 and 3 in Clauses 18(b) and 19(b)
Clause 12 – Write Offs	The original intention was to clarify and streamline the approval process where write-offs are submitted to the Governor. Red tape reduction strategy resulted in revised drafting instructions to remove the role of the Governor as it was considered administratively cumbersome. This was noted by the JSCOA in its Second Review of the FMA.
	Consequential amendments for Schedules 2 and 3 in Clauses 18(a) and 19(a)
Clause 16 – Act of Grace Payments	The original intention was to clarify and streamline the approval process where act of grace payments are submitted to the Governor. During its Second review of the FMA, the JSCOA requested the Treasurer to consider whether it is appropriate for the Governor to retain responsibility for approving act of grace payments given changes being made to write-offs.
Clauses 18 (c) (d) and 19 (c) (d) – amend Schedules 2 and 3 to replace 'copies' with 'copy'	Section 10(c) of the Interpretations Act 1984 provides that words in the singular number include the plural and words in the plural number include singular. The change aligns with section 64 and 65 of the FMA which refers to 'copy'.
Clauses 18 (e) and 19 (e) – amend Schedules 2 and 3 to remove exclusion from resource agreements	Consequential amendments to expand the scope of resource agreements to all agencies.
Clause 8 – Transitional provisions for <i>Financial Legislation Amendment Act 2021</i>	The transitional provisions were included to allow previous payments under section 27(1) and (2) for which there has been no appropriation is deemed to be appropriated when the Bill becomes operational.
Clauses 20 and 21 - <i>Government Financial Responsibility Act 2000</i>	Consequential amendments to the <i>Government Financial Responsibility Act 2000</i> to elevate a Regulation requirement for disclosure of section 27 payments in the Annual Report on State Finances.