

WESTERN AUSTRALIA

**ACTS AMENDMENT (FINANCIAL
ADMINISTRATION AND AUDIT)
ACT 1991**

No. 32 of 1991

AN ACT to amend the *Curtin University of Technology Act 1966* and the *Edith Cowan University Act 1984*.

[Assented to 4 December 1991]

The Parliament of Western Australia enacts as follows:

PART 1—PRELIMINARY

Short title

1. This Act may be cited as the *Acts Amendment (Financial Administration and Audit) Act 1991*.

PART 2—*CURTIN UNIVERSITY OF TECHNOLOGY ACT 1966*

Section 22 amended

2. Section 22 of the *Curtin University of Technology Act 1966** is amended—

- (a) in subsection (1) by deleting “The provisions” and substituting the following—

“ Subject to subsection (4), the provisions ”;

and

- (b) by inserting after subsection (3) the following subsection—

“ (4) Notwithstanding the provisions of the *Financial Administration and Audit Act 1985*—

(a) sections 21, 22, 42 and 44 of that Act shall not have effect in relation to the University; and

(b) section 58 of that Act shall have effect in relation to the University as if it had been enacted in the following form—

Treasurer’s Instructions

“ 58. (1) The Treasurer may prepare and issue and amend instructions, in this Act called the “Treasurer’s Instructions”, with respect to the annual report required to be prepared under section 66, including instructions with respect to accounting standards and other requirements for the preparation of financial statements required under section 67, but instructions issued under this section shall not be inconsistent with this Act or the regulations.

(2) Without limiting the generality of subsection (1), the Treasurer may issue instructions relating to—

- (a) the establishment and keeping of the accounts of statutory authorities including accounts of subsidiary and related bodies;
- (b) the form and content of financial statements and reports on the operations of statutory authorities and their subsidiary and related bodies, including information to be disclosed in respect of affiliated bodies; and
- (c) the preparation of performance indicators of statutory authorities and their subsidiary and related bodies.

(3) The Treasurer's Instructions may be issued—

- (a) so as to apply—
 - (i) at all times or at a specified time;
 - (ii) to all statutory authorities and their subsidiary and related bodies or to specified statutory authorities or subsidiary or related bodies;

- (b) so as to require a matter affected by the instructions to be—
 - (i) in accordance with a specified standard or specified requirement;
 - (ii) approved by or to the satisfaction of a specified person or body or a specified class of person or body;
- (c) so as to confer a discretionary authority on a specified person or body or a specified class of person or body;
- (d) so as to empower the Treasurer by written direction issued generally or in a particular case to supplement the requirements of the instructions; and
- (e) so as to provide, or to empower the Treasurer to provide by written direction, in a specified case or class of case for the exemption of persons or things or a class of persons or things from the provisions of the instructions, whether unconditionally or on specified conditions or conditions additionally imposed and either wholly or to such an extent as is specified or otherwise determined.

(4) Subject to this Act, every accountable authority and officer shall comply with the Treasurer's Instructions.

(5) In subsection (3) “specified” means specified in the instructions.

(6) The Treasurer shall cause to be published in the *Gazette* notice of the making or amendment of Treasurer’s Instructions, but notices under this subsection need not include the text of the instructions or the amendment. ”.

[*Reprinted as at 24 August 1988.

For subsequent amendments, see 1990 Index to Legislation of Western Australia, p. 41.]

PART 3—EDITH COWAN UNIVERSITY ACT 1984

Section 39 repealed and a section substituted

3. Section 39 of the *Edith Cowan University Act 1984** is repealed and the following section is substituted—

Application of *Financial Administration and Audit Act 1985*

“ 39. (1) Subject to subsection (3), the provisions of the *Financial Administration and Audit Act 1985* regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the University and its operations.

(2) Notwithstanding the *Financial Administration and Audit Act 1985* the financial year of the University shall end on 31 December.

(3) Notwithstanding the provisions of the *Financial Administration and Audit Act 1985*—

(a) sections 21, 22, 42 and 44 of that Act shall not have effect in relation to the University; and

- (b) section 58 of that Act shall have effect in relation to the University as if it had been enacted in the following form—

Treasurer's Instructions

“ 58. (1) The Treasurer may prepare and issue and amend instructions, in this Act called the “Treasurer’s Instructions”, with respect to the annual report required to be prepared under section 66, including instructions with respect to accounting standards and other requirements for the preparation of financial statements required under section 67, but instructions issued under this section shall not be inconsistent with this Act or the regulations.

(2) Without limiting the generality of subsection (1), the Treasurer may issue instructions relating to—

- (a) the establishment and keeping of the accounts of statutory authorities including accounts of subsidiary and related bodies;
- (b) the form and content of financial statements and reports on the operations of statutory authorities and their subsidiary and related bodies, including information to be disclosed in respect of affiliated bodies; and
- (c) the preparation of performance indicators of statutory authorities and their subsidiary and related bodies.

(3) The Treasurer's Instructions may be issued—

(a) so as to apply—

(i) at all times or at a specified time;

(ii) to all statutory authorities and their subsidiary and related bodies or to specified statutory authorities or subsidiary or related bodies;

(b) so as to require a matter affected by the instructions to be—

(i) in accordance with a specified standard or specified requirement;

(ii) approved by or to the satisfaction of a specified person or body or a specified class of person or body;

(c) so as to confer a discretionary authority on a specified person or body or a specified class of person or body;

(d) so as to empower the Treasurer by written direction issued generally or in a particular case to supplement the requirements of the instructions; and

(e) so as to provide, or to empower the Treasurer to provide by written direction, in a specified case or class of case for the exemption of persons or things or a class of persons or things from the provisions of the instructions,

whether unconditionally or on specified conditions or conditions additionally imposed and either wholly or to such an extent as is specified or otherwise determined.

(4) Subject to this Act, every accountable authority and officer shall comply with the Treasurer's Instructions.

(5) In subsection (3) "specified" means specified in the instructions.

(6) The Treasurer shall cause to be published in the *Gazette* notice of the making or amendment of Treasurer's Instructions, but notices under this subsection need not include the text of the instructions or the amendment. "

[*Act No. 18 of 1984.

For subsequent amendments, see 1990 Index to Legislation of Western Australia, p. 47.]
