



Western Australia

Government Financial Responsibility Act 2000

**Government Financial Responsibility  
Regulations 2006**

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Western Australia

# **Government Financial Responsibility Regulations 2006**

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## **Government Financial Responsibility Regulations 2006**

### **1. Citation**

These regulations are the *Government Financial Responsibility Regulations 2006*.

### **2. Annual Report on State Finances (s. 14A)**

- (1) For the purposes of section 14A(3)(c) of the Act, an Annual Report on State Finances is to include —
  - (a) a statement of the balances as at the end of the budget year, and as at the end of the preceding budget year, of —
    - (i) the Consolidated Account; and
    - (ii) the Treasurer's Advance Account referred to in the *Financial Management Act 2006* section 7(b); and
    - (iii) the Treasurer's special purpose accounts referred to in the *Financial Management Act 2006* section 7(c);and
  - (b) a statement of the revenue credited to, and the expenditure charged to, the Consolidated Account during the budget year and the net amount credited or charged to the Consolidated Account during that year; and
  - (c) a statement of —

- (i) the payments in respect of extraordinary or unforeseen matters made under the authority of the *Financial Management Act 2006* section 27 in the budget year or any Treasurer's Advance Authorisation Act for the budget year; and
  - (ii) the net unrecovered balances as at the end of the budget year in respect of the advances made under the authority of the *Financial Management Act 2006* section 28 in the budget year or any Treasurer's Advance Authorisation Act for the budget year.
- (2) For the purposes of section 14A(4) of the Act, an Annual Report on State Finances is to be certified —
  - (a) by the Under Treasurer; and
  - (b) to the effect that the Annual Report on State Finances —
    - (i) has been prepared by the Under Treasurer from information provided by public sector bodies; and
    - (ii) has been prepared in accordance with external reporting standards; and
    - (iii) in the opinion of the Under Treasurer, presents fairly the operating results and cashflows of the Government for the budget year and the financial position at the end of the budget year.

*[Regulation 2 amended: Gazette 24 Jun 2008 p. 2915.]*

### Notes

- <sup>1</sup> This is a compilation of the *Government Financial Responsibility Regulations 2006* and includes the amendments made by the other written laws referred to in the following table.

#### Compilation table

Citation	Gazettal	Commencement
<i>Government Financial Responsibility Regulations 2006</i>	23 Jun 2006 p. 2230-1	23 Jun 2006
<i>Government Financial Responsibility Amendment Regulations 2008</i>	24 Jun 2008 p. 2914-5	r. 1 and 2: 24 Jun 2008 (see r. 2(a)); Regulations other than r. 1 and 2: 25 Jun 2008 (see r. 2(b))