



**WESTERN  
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# Gazette

3839



**PERTH, TUESDAY, 22 AUGUST 1995 No. 113 SPECIAL**

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**FINANCIAL ADMINISTRATION AND AUDIT ACT**

The Treasury,  
Perth, 22 August 1995.

It is hereby notified for general information that, pursuant to section 58 of the Financial Administration and Audit Act 1985, the Treasurer has issued the following new and amended Treasurer's Instructions to be effective from the operative date specified in the Treasurer's Instruction or, in the absence of a specified date, from the date this notice is published in the *Government Gazette*.

Treasurer's Instruction	Paragraph	Topic
947	1 - 6	Certification of Financial Statements
1009	1	Treasurer's Instructions for cash-based reporting not to apply where Accountable Officers prepare financial statements in accordance with Treasurer's Instruction 1101A
1101A	1 - 4	Financial Reporting by Departments on an Accrual Basis

It is hereby notified for general information that, pursuant to section 58 of the Financial Administration and Audit Act 1985, the Treasurer has deleted the following Treasurer's Instruction effective from the date this notice is published in the *Government Gazette*.

Treasurer's Instruction	Paragraph	Topic
1008	1 - 5	Consolidation of Subsidiaries

It is hereby notified for general information that, pursuant to section 58 of the Financial Administration and Audit Act 1985, the Treasurer has issued the following amended Treasurer's Instruction to apply to the departments which are subject to section 4(3) of the Act and to the Office of the Auditor General, to be effective from the date this notice is published in the *Government Gazette*.

Treasurer's Instruction	Paragraph	Topic
947/SIA	1 - 7	Certification of Financial Statements—Administrations Deemed to be Departments and Office of the Auditor General

