



WESTERN
AUSTRALIAN
GOVERNMENT
Gazette



RTH, THURSDAY, 30 SEPTEMBER 1993 No. 135 SPECIAL

PUBLISHED BY AUTHORITY G. L. DUFFIELD, GOVERNMENT PRINTER AT 3.30 PM

FINANCIAL ADMINISTRATION AND AUDIT ACT 1985

FINANCIAL ADMINISTRATION AMENDMENT REGULATIONS 1993

Made by His Excellency the Governor in Executive Council.

Citation

1. These regulations may be cited as the *Financial Administration Amendment Regulations 1993*.

Principal regulations

2. In these regulations the *Financial Administration Regulations 1986** are referred to as the principal regulations.

[* *Published in Gazette of 30 June 1986 at pp. 2256-61.*
For amendments to 22 September 1993 see 1992 Index to
Legislation of Western Australia, Table 4, p. 74.]

Regulation 4 amended

3. Regulation 4 of the principal regulations is amended by deleting "Revenue Fund and the General Loan and Capital Works Fund" and substituting the following —

" Fund ".

Regulation 6 amended

4. Regulation 6 (2) of the principal regulations is amended by deleting "Revenue Fund and the General Loan and Capital Works Fund" and substituting the following —

" Fund ".

Regulation 7 amended

5. Regulation 7 of the principal regulations is amended by inserting after "authority" the following —

" , for supply of a service or goods, ".

Regulation 8 amended

6. Regulation 8 (3) of the principal regulations is amended by deleting "cheques for" and substituting the following —

" cheques from ".

Regulation 9 repealed and a regulation substituted

7. Regulation 9 of the principal regulations is repealed and the following regulation is substituted —

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Treasurer's statements

9. (1) For the purposes of section 59 of the Act, the Treasurer shall prepare the following quarterly statements —

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|--------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (a) Treasurer's Balances | a statement of the balances of the Treasurer's accounts, the Public Bank Account and investments as at the end of the quarter; |
| (b) Statement of the Consolidated Fund | a statement that provides — <ul style="list-style-type: none"> (i) a statement of revenue credited and expenditure charged to the Consolidated Fund and the net result for the quarter and for the financial year to the end of the quarter; and (ii) the balance of the Consolidated Fund as at the end of the quarter; |
| (c) Trust Fund | a statement of the balances of accounts within the Trust Fund as at the end of the quarter; |
| (d) Statement of the Treasurer's Advance Account | a statement of the advances made under the authority of the Treasurer's Advance Authorization Act to departments, statutory authorities, other Governments, accounts or persons and not recouped as at the end of the quarter. |

(2) For the purposes of section 60 of the Act, the Treasurer shall prepare the following annual statements —

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|--------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| (a) Treasurer's Balances | a statement of the balances of the Treasurer's accounts, the Public Bank Account and investments as at 30 June; |
| (b) Statement of the Consolidated Fund | a statement of revenue credited and expenditure charged to the Consolidated Fund, the net result for the year and the balance of the Consolidated Fund, including the following comparisons — <ul style="list-style-type: none"> (i) estimated revenue to actual out-turn for the year ended 30 June; (ii) actual expenditure to appropriations made under the Appropriation Acts for the year ended 30 June; and (iii) estimated expenditure to actual out-turn for expenditure authorized by other Acts; |
| (c) Trust Fund | a statement of balances of accounts within the Trust Fund as at 30 June; |
| (d) Statement of the Treasurer's Advance Account | a statement of the advances made under the authority of a Treasurer's Advance Authorization Act to departments, statutory authorities, other Governments, accounts or persons and not recouped as at 30 June; |

- (e) Loan Repayments a statement that provides a summary of repayments made during the financial year by departments, statutory authorities and persons in respect of loans made from the Consolidated Fund, the Consolidated Revenue Fund or General Loan and Capital Works Fund (as existed before 1 July 1993) or the General Loan Fund (as existed before 1 July 1986), being repayments made in advance of those required under established repayment schedules;
- (f) Liability under Loan Acts a statement that provides a summary of the debt outstanding as at 30 June, and of loan raisings, repayments and redemptions during the financial year, in respect of borrowings made under the *Financial Agreement Act 1928* or through the Western Australian Treasury Corporation under the authority of Loan Acts;
- (g) Statement of Loan Liability to the Commonwealth under agreements outside the *Financial Agreement Act 1928* a statement that lists the State's liability to the Commonwealth, as at 30 June, under various agreements outside the *Financial Agreement Act 1928*;
- (h) Guarantees, Indemnities and Sureties a statement that provides a summary of contingent liability arising as a consequence of guarantees, indemnities and sureties given by the Treasurer or under the authority of an Act;
- (i) Payments under Guarantees, Indemnities and Sureties a statement that provides a summary of payments made by the Treasurer under guarantees, indemnities and sureties.

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Regulation 26 amended

8. Regulation 26 of the principal regulations is amended —

- (a) in subregulation (1) by deleting “payment into the Consolidated Revenue Fund” and substituting the following —

“ being credited to the Consolidated Fund ”; and

- (b) by repealing subregulations (2), (3) and (4) and substituting the following subregulations —

“

(2) If the cost of acquiring the public property disposed of was met either wholly or partly from a contribution of a capital nature made by any person, or from any account or fund, under an agreement, so much of the proceeds of the disposal that does not exceed the amount of that contribution shall be —

(a) paid to the person; or

(b) credited to the account or fund,

in accordance with the agreement, and any balance of those proceeds shall be credited to the Consolidated Fund.

(3) If an account of the Trust Fund, as constituted by section 9 of the Act, is funded solely by appropriation from the Consolidated Fund, the proceeds of the disposal by sale of public property purchased with moneys from that account shall be credited to the Consolidated Fund.

(4) If the source of the funds used to acquire public property cannot be determined, the proceeds of the disposal by sale of the property shall be credited to the Consolidated Fund.

By His Excellency's Command,

D. G. BLIGHT, Clerk of the Council.

