

# WESTERN AUSTRALIAN GOVERNMENT Gazette

1463



PERTH, WEDNESDAY, 30 APRIL 2003 No. 64 SPECIAL

PUBLISHED BY AUTHORITY JOHN A. STRIJK, GOVERNMENT PRINTER AT 3.30 PM

© STATE OF WESTERN AUSTRALIA

## FINANCIAL ADMINISTRATION AND AUDIT ACT 1985 TREASURER'S INSTRUCTIONS

Department of Treasury and Finance  
Perth, 30 April 2003.

It is 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 date this notice is published in the *Government Gazette*.

Treasurer's Instruction	Topic
102	Interpretation
103	Treasurer's Instructions
107	Authorisations
108	Operative Dates
206	Banking of Moneys
213	Receipt of Moneys by Credit/Debit Card
302	Supplementation of Appropriations
307	Treasurer's Advances
309	Duplicate Claims
310	Payment by Cheque or EFT and Returned Payments
319	Act of Grace Payments
320	Refunds of Revenue
321	Credit Cards
406	Custody of Public Property
410	Records of Assets
411	Motor Vehicles
501	Employment Records
502	Records of Attendance and Time Worked
505	Conversion of Rates
506	Pay Records
507	Pay Period and Pay in Advance
515	Deductions
520	Transfer of Employees
701	Content, Custody and Control of Accounting Manuals
801	Accountability for Trust Fund Moneys and Moneys Held in a Bank Account
802	Trust Statements
803	Shortages and Surpluses of Moneys
804	Retention of Accounting Records
807	Write-Offs
811	Register of Security Documents
819	Treasury and Finance and other Accounting Forms
822	Borrowings
823	Requirements of Accounting Systems
824 - New	Qualifications of Principal Accounting Officers
825 - New	Risk Management and Security
903	Report on Operations
947	Certification of Financial Statements
949	Comparative Figures
952	General Information in Financial Statements
954	Revaluation of Non-Current Physical Assets
955	Contributions by Owners Made to Wholly Owned Public Sector Entities
1101	Application of Accounting Standards and Other Pronouncements