

Western Australia

**Financial Administration and
Audit Act 1985**

Reprinted as at 9 July 1999

Western Australia

Financial Administration and Audit Act 1985

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Notes

Defined Terms

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Western Australia

Financial Administration and Audit Act 1985

An Act to make provision for the administration and audit of the public finances of the State and certain statutory authorities and other bodies, to provide for annual reporting by departments and statutory authorities, to authorize and regulate the investment of certain public moneys, to provide for the office and functions of the Auditor General, to repeal the *Audit Act 1904* and to make provision for related or incidental purposes.

Part I — Preliminary

1. Short title

This Act may be cited as the *Financial Administration and Audit Act 1985*¹.

2. Commencement

The provisions of this Act shall come into operation on such day or days as is or are respectively fixed by proclamation¹.

3. Interpretation

(1) In this Act, unless the contrary intention appears —

“**accountable authority**” means the person appointed as accountable authority of a statutory authority under section 54;

“**accountable officer**” means the accountable officer appointed by or under section 52;

“**accounting manual**” in relation to a department or a statutory authority, means the accounting manual of the department or statutory authority as amended from time to time, issued under section 18 or 44, as the case may be;

“**accounts**” means the records, however compiled and whether recorded or stored in written or printed form or on microfilm or by electronic process or otherwise, of transactions in respect of public moneys or other moneys or moneys of a statutory authority, or public property or other property, expressed in money, or in the case of property, expressed in money or other units of measurement, being records required to be established and kept for the purposes of this Act and includes books, documents, writings, monetary forms, abstracts, vouchers and other records of any kind from which accounts as described in this definition have been compiled;

“affiliated body”, in relation to a department or statutory authority, means —

- (a) a body —
- (i) that is formed or incorporated by an instrument under a written law or by administrative action;
 - (ii) that is financially dependent on the department or statutory authority;
 - (iii) that is not subject to the operational control of the department or statutory authority as a consequence of the independent exercise of control over its operations under authority provided for in the instrument that formed or created the body or by subsequent amendment of that instrument; and
 - (iv) that is not a subsidiary body or a related body of a department or statutory authority nor itself a department or statutory authority;

or

- (b) a body that is determined by the Treasurer, by notice in writing served on the department or statutory authority, to be an affiliated body of the department or statutory authority;

“Auditor General” means the officer of that title appointed or deemed to have been appointed in accordance with section 71;

“bank”, except in Division 7 of Part II, means —

- (a) in relation to a bank in Australia —
- (i) an ADI (authorised deposit-taking institution) as defined in section 5 of the *Banking Act 1959* of the Commonwealth; and
 - [(ii) *deleted*]

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(iii) the Reserve Bank of Australia;
and

(b) in relation to a bank not in Australia, a bank approved by the Treasurer;

“certifying officer” means an officer appointed as a certifying officer under section 53 or 55;

“Consolidated Fund” means the fund of that name established by section 64 of the *Constitution Act 1889* and referred to in section 6;

“department” means a department of the Public Service established or deemed to have been established under the *Public Sector Management Act 1994*, other than —

(a) a department specified as a statutory authority in Schedule 1; or

(b) a department which, under section 3(3) of that Act, is to be taken to be a part of an entity that is an organization within the meaning of that Act;

“financially dependent”, when used concerning the relationship of a body to a department or statutory authority, means that the body receives more than half of its funding and resources from a department or statutory authority that is obliged to provide funding and resources to the body;

“Minister” means —

(a) in relation to a department, the Minister of the Crown to whom the administration of the department is for the time being committed by the Governor;

(b) in relation to a statutory authority constituted by or under an Act, the Minister of the Crown to whom the administration of the Act by or under which the statutory authority is constituted is for the time being committed by the Governor; and

(c) in relation to a statutory authority not constituted by or under an Act, the Minister of the Crown to whom

the administration of the statutory authority is for the time being committed by the Governor;

“moneys of a statutory authority” means moneys, negotiable instruments or securities of any kind collected, received or held by any person for or on behalf of a statutory authority;

“officer”, except in section 85, in relation to a department or a statutory authority, means a person who is —

- (a) employed under the *Public Service Act 1978*⁵ or any other written law;
- (b) employed by a Minister;
- (c) employed under the provisions of any industrial award or agreement;
- (d) engaged by a department or a statutory authority as a consultant or is an employee of such a consultant; or
- (e) appointed to be a member of a statutory authority or a member of a body (by whatever name called) established by written law, cabinet decision, Ministerial, departmental or statutory authority decision, or otherwise and whether or not remuneration is payable to the person,

and who is —

- (aa) charged with or performs any duty relating to the keeping of accounts of a department or statutory authority;
- (bb) charged with or performs any duty relating to collecting, receiving, keeping in custody, banking or accounting for public moneys or other moneys or moneys of a statutory authority or collects, receives, keeps in custody, banks or accounts for public moneys or other moneys or moneys of a statutory authority;
- (cc) charged with or performs any duty relating to disbursing public moneys or other moneys or moneys of a statutory authority or disburses those moneys; or

(dd) charged with or performs any duty relating to the purchase, receipt, issue, sale, custody, control, management or disposal of or the accounting for public property or other property or purchases, receives, issues, sells, keeps in custody, controls, manages, disposes of or accounts for public property or other property;

“operating account” means a trust account established and administered under section 15B;

“operational control”, when used concerning the relationship of a department or statutory authority to a body, means that the department or statutory authority has the capacity to exercise direction over the operation of the body;

“other moneys” means moneys, negotiable instruments or securities of any kind collected, received or held by the State or a statutory authority for or on behalf of a person other than the State or a statutory authority;

“other property” means property that is held by the State or a statutory authority for or on behalf of a person other than the State or a statutory authority;

“prescribed” includes prescribed under the Treasurer’s Instructions;

“principal accounting officer” means a person who holds an office which has been designated under section 56 as that of a principal accounting officer;

“Public Bank Account” means the account of that name referred to in section 19;

“Public Bank Account Interest Earned Account” means the account of that name established under section 9(2)(d);

“public moneys” means moneys, negotiable instruments or securities of any kind collected, received or held by any person for or on behalf of the State, but does not include moneys of a statutory authority;

“public property” means all property, other than public moneys and moneys of a statutory authority, held for or on behalf of the State or a statutory authority;

“related body”, in relation to a department or statutory authority, means —

- (a) a body that is —
 - (i) formed or incorporated under a written law or by administrative action taken independently of the department or statutory authority;
 - (ii) financially dependent on the department or statutory authority;
 - (iii) subject to the operational control of the department or statutory authority; and
 - (iv) not a subsidiary body of a department or statutory authority nor itself a department or statutory authority;

or

- (b) a body that is determined by the Treasurer, by notice in writing served on the department or statutory authority, to be a related body of the department or statutory authority;

“repealed Act” means the *Audit Act 1904*;

“statutory authority”, except in sections 37 and 38(3)(e), means a person or body specified in Schedule 1;

“subsidiary body”, in relation to a department or statutory authority, means —

- (a) a body which is —
 - (i) a company or recognized company within the meaning of the *Companies (Western Australia) Code*²; or
 - (ii) formed or incorporated under equivalent laws of a place other than a State or Territory,

and in respect of which the department or statutory authority has the capacity to dominate decision-making, directly or indirectly, in relation to the financial and operating policies of the body so as to enable the body to operate with the department or statutory authority in pursuing the objectives of the department or statutory authority; or

- (aa) a body that is declared under an Act to be a subsidiary of the department or statutory authority; or
- (b) a body that is determined by the Treasurer, by notice in writing served on the department or statutory authority, to be a subsidiary of the department or statutory authority;

“the estimates” means the annual estimates of receipts and payments in respect of the Consolidated Fund;

“Treasurer” means the Treasurer of the State;

“Treasurer’s accounts” means the accounts referred to in section 5;

“Treasurer’s Instructions” means instructions issued under and in accordance with section 58;

“Under Treasurer” means the chief executive officer of the department known as the Treasury.

- (2) Notwithstanding the definition of “department” in subsection (1), regulations under this Act may provide that the administration of —
 - (a) the Legislative Assembly;
 - (b) the Legislative Council;
 - (c) the Joint House Committee;
 - (d) the Joint Printing Committee;
 - (e) the Joint Library Committee;
 - (f) the Parliamentary Commissioner for Administrative Investigations; and
 - (g) the Information Commissioner,

shall be deemed to constitute one or more departments for the purposes of this Act.

- (3) Notwithstanding the definitions of “affiliated body” and “related body” in subsection (1), the regulations may prescribe that for the purposes of this Act a specified body shall be taken not to be an affiliated body or a related body of a specified department or statutory authority.
- (4) In subsection (3) “**specified**” means specified in the regulations.
- [Section 3 amended by No. 3 of 1986 s.4; No. 5 of 1989 s.4; No.73 of 1990 s.45; No. 92 of 1990 s.4; No. 76 of 1992 s.114; No. 6 of 1993 s.8(a) and (b); No. 6 of 1994 s.13; No. 32 of 1994 s.12; No. 2 of 1995 s.6; No. 14 of 1995 s.44; No. 49 of 1996 ss.4, 7, 27, 30 and 42; No. 26 of 1999 s.80(2).]*

4. Application

- (1) Except where a provision of an Act states expressly that the provision has effect notwithstanding the provisions or a specified provision of this Act, or contains express words to that effect, the provisions of this Act shall have effect notwithstanding any inconsistent provision in any other written law and any such inconsistent provision shall be construed subject to this Act.
- (1a) To avoid doubt it is declared that where subsection (1) or another provision of this Act provides for provisions of this Act to have effect notwithstanding or in addition to any provision of any other written law, or provides that any provision of any other written law has no effect, the reference to a written law is a reference to any written law whether enacted before or after the commencement of this Act.
- (2) The Governor may by regulation amend Schedule 1.
- (3) Where regulations under this Act provide that an administration is deemed to constitute a department for the purposes of this Act, the provisions of this Act shall have effect in relation to

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that administration subject to the modifications provided for in Part I of Schedule 1A.

- (4) The provisions of this Act shall have effect in relation to the Office of the Auditor General subject to the modifications provided for in Part II of Schedule 1A.

[Section 4 amended by No. 3 of 1986 s.4; No. 49 of 1996 s.5.]

Part II — Financial administration

Division 1 — Treasurer's accounts

5. Treasurer's accounts

There shall be, and the Treasurer shall cause to be kept under such separate heads as he may direct, the following accounts —

- (a) the Consolidated Fund;
- (b) the Treasurer's Advance Account; and
- (c) the Trust Fund.

[Section 5 inserted by No. 6 of 1993 s.8(c).]

6. Consolidated Fund

- (1) The Consolidated Revenue Fund established under the *Constitution Act 1889* and the General Loan and Capital Works Fund, in existence under this Act immediately before the commencement of this section, together constitute the Consolidated Fund for the purposes of this Act.
- (2) There shall be credited to the Consolidated Fund —
 - (a) all public moneys and moneys of a statutory authority that are required by this Act or any other written law to be credited to the Consolidated Fund;
 - (b) all other public moneys except those required by this Act or any other written law to be credited to the Treasurer's Advance Account or the Trust Fund;
 - (c) all moneys of a statutory authority except those —
 - (i) required by this Act or any other written law to be credited to the Treasurer's Advance Account or the Trust Fund; or
 - (ii) permitted by this Act to be credited to a bank account opened under section 21(1) or permitted by any other written law to be credited to a bank account entitled to be opened under that written law;

[(d) deleted]

- (e) general purpose interest-free capital grants provided by the Government of the Commonwealth, as approved by the Australian Loan Council; and
- (f) loan repayments under the *Financial Agreement Act 1995*.

(3) There may be credited to the Consolidated Fund —

- (a) other grants and advances of a capital nature provided by the Government of the Commonwealth;
- (b) contributions of a capital nature made by any person or from any fund or account;
- (c) loan repayments; and
- (d) any other moneys as the Treasurer may determine.

[Section 6 inserted by No. 6 of 1993 s.8; amended by No. 2 of 1995 s.6.]

[7. Repealed by No. 6 of 1993 s.8.]

8. Treasurer's Advance Account

The Treasurer's Advance Account established by section 5(b) may be operated on by the Treasurer for the purposes specified in, and in accordance with, the Treasurer's Advance Authorization Act for the relevant financial year.

[Section 8 inserted by No. 49 of 1996 s.6.]

8A. Operation of Treasurer's Advance Authorization Acts

- (1) Subject to section 26, any authorization provided in the Treasurer's Advance Authorization Act for a financial year lapses on 30 June of that financial year.
- (2) If by the end of a financial year (the "**preceding year**") no Treasurer's Advance Authorization Act has been enacted for the next succeeding financial year (the "**current year**"), the Treasurer may make payments and advances during the current

year for purposes authorized by the Treasurer's Advance Authorization Act for the preceding year, but so that in aggregate the sums paid and advanced under this subsection do not exceed three-quarters of the limit authorized by the Treasurer's Advance Authorization Act for the preceding year.

- (3) The authority conferred on the Treasurer by subsection (2) —
 - (a) does not extend beyond the first 2 months of the current year; and
 - (b) ceases upon the earlier enactment of a Treasurer's Advance Authorization Act for the current year.
- (4) Upon the Treasurer's Advance Authorization Act for the current year coming into operation, all payments and advances made under the authority conferred on the Treasurer by subsection (2) are to be regarded and treated for all purposes as payments or advances made under the authorization provided in that Act.

[Section 8A inserted by No. 49 of 1996 s.6.]

9. Trust Fund

- (1) The separate account called the Trust Fund by the repealed Act and in existence immediately prior to the commencement of this section shall constitute the Trust Fund for the purposes of this Act.
- (2) The Trust Fund shall consist of —
 - (a) such accounts as are established under any Act as accounts forming part of the Trust Fund;
 - (aa) operating accounts;
 - (b) suspense accounts established under section 27;
 - (c) those other accounts established by the Treasurer that are —
 - (i) for moneys that are private in nature and are held in trust;

- (ii) funded by parliamentary appropriations, or under the authority of section 28 and a Treasurer's Advance Authorization Act, or in both of those ways;
- (iii) for the purpose of holding balances for specific purposes pending being credited to the fund against which the expenditure has been or is to be met under parliamentary appropriation, or under the authority of section 28 and a Treasurer's Advance Authorization Act, or in both of those ways;
- (iiia) for the purposes of holding moneys transferred under section 40(4); or
- (iv) suspense accounts for moneys received pending identification of the purposes for which those moneys were received or identification of where those moneys are to be credited or paid, subject to any conditions specified by the Treasurer;

and

- (d) an account called the Public Bank Account Interest Earned Account established for the purpose of holding moneys credited to that account under section 39(9) pending allocation and payment as required or permitted under this Act or any other written law.

[Section 9 amended by No. 92 of 1990 s.8; No. 49 of 1996 ss.7 and 43.]

10. Trust statement

- (1) The appropriate accountable officer or accountable authority, as the case may be, shall cause a trust statement to be prepared for each account referred to in section 9(2)(b) or (c) and shall send that statement to the Treasurer for the Treasurer's approval and after approval of the statement is given shall send a copy of the approved statement to the Auditor General.

[(2) repealed]

- (3) A copy of the trust statement for each account referred to in section 9(2)(b) or (c) shall be included in the Treasurer's statement of accounts in the year in which the account is opened.

[Section 10 amended by No. 92 of 1990 s.9; No. 49 of 1996 s.8.]

11. Payments to Trust Fund accounts

There shall be credited to each account of the Trust Fund —

- (a) all moneys that are required by this Act or any other written law to be credited to that account; and
- (b) all moneys received by any officer for the purposes for which that account is established.

12. Charging of expenditure to Trust Fund accounts

Expenditure shall be charged to an account of the Trust Fund only for the purpose for which that account is established or for any other purpose authorized by this Act or any other written law concerning the particular account.

13. Accounts not to be overdrawn

- (1) The balance of any account forming part of the Trust Fund shall not be overdrawn except with the prior approval of the Treasurer.
- (2) If the Treasurer allows an account to be overdrawn under subsection (1) the overdraft —
 - (a) is to be regarded as an advance under the Treasurer's Advance Authorization Act for the relevant financial year; and
 - (b) is subject to such terms and conditions, including the charging of interest and the terms of repayment, as the Treasurer thinks fit.

[Section 13 amended No. 49 of 1996 s.9.]

14. Transfer of excess in Trust Fund

Subject to this Act and any other written law, if the Treasurer is satisfied that there is available in an account referred to in section 9(2)(a), (b) or (c) a credit balance in excess of the amount reasonably required for the purposes of that account, the Treasurer may direct that the whole or a part of that excess be credited to the Consolidated Fund.

[Section 14 amended by No. 6 of 1993 s.8; No. 49 of 1996 s.10.]

15. Closure of accounts

- (1) The Treasurer may close any account forming part of the Trust Fund other than an account established by an Act.
- (2) Subject to section 15E, upon the closure of an account under subsection (1), the balance of moneys standing to the credit of the account shall be applied first in payment of any debts outstanding in respect of that account and any balance shall be credited —
 - (a) to such account, fund or in such other manner as is specified in the trust statement relating to that account; or
 - (b) if no account, fund or manner is so specified, to the Consolidated Fund.

[Section 15 amended by No. 6 of 1993 s.8; No. 49 of 1996 s.44.]

15A. Estimates as to certain trust accounts

- (1) Unless the Treasurer otherwise directs in writing, the accountable officer of a department that operates a trust account referred to in section 9(2)(a) or (c)(ii) shall cause annual estimates of the financial operations of that trust account to be prepared under such headings and in such manner as the Treasurer may approve or direct.
- (2) The estimates prepared under subsection (1) shall be submitted by the accountable officer for the approval of the Minister not later than one month after the commencement of the financial year to which the estimates relate.

- (3) The Minister may give the approval referred to in subsection (2) or may reject the estimates and require the accountable officer to prepare and submit amended estimates for the approval of the Minister within such time as the Minister directs.

[Section 15A inserted by No. 49 of 1996 s.11.]

Division 1a — Trust accounts for the operations of departments

[Heading inserted by No. 49 of 1996 s.45.]

15B. Establishment of operating accounts

- (1) The Treasurer may establish a trust account for the purposes of the operations of a department in relation to services under the control of that department.
- (2) An operating account may be established in relation to all the services under the control of a department or in relation to such of those services as are determined by the Treasurer, and different operating accounts may be established in relation to different services under the control of the same department.
- (3) The services in relation to which an operating account is established are referred to in this Division as the “**relevant services**”.
- (4) When an operating account is established, the Treasurer shall notify the accountable officer of the department of —
- (a) the establishment of the account; and
 - (b) the relevant services,

and the accountable officer shall administer the account for the purposes of the operations of the department in relation to the relevant services.

[Section 15B inserted by No. 49 of 1996 s.45.]

15C. Payments to operating accounts

Without limiting section 11, there may be credited to an operating account —

- (a) moneys appropriated for the relevant services by an Act or paid or advanced for the relevant services under section 24;
- (b) moneys paid or advanced for the relevant services under a Treasurer's Advance Authorization Act or under section 8A; and
- (c) moneys the subject of a determination under section 23A in relation to the relevant services.

[Section 15C inserted by No. 49 of 1996 s.45.]

15D. Charging of expenditure to operating accounts

Without limiting section 12, expenditure shall be charged to an operating account only for the relevant services.

[Section 15D inserted by No. 49 of 1996 s.45.]

15E. Closure of operating account or transfer of service

- (1) Where —
 - (a) an operating account established in relation to a service is closed; or
 - (b) the responsibility for a service in relation to which an operating account is established is transferred,

the Treasurer may direct that moneys standing to the credit of that operating account, and determined by the Treasurer to relate to that service, be transferred to another operating account established in relation to that service or in relation to services that include that service.

- (2) This section does not limit section 25 but has effect despite section 15(2).

[Section 15E inserted by No. 49 of 1996 s.45.]

15F. Other laws not affected

Nothing in this Division affects the operation of any other written law that requires or authorizes a department to conduct its operations through an account or accounts established under that written law.

[Section 15F inserted by No. 49 of 1996 s.45.]

Division 2 — Departmental accounts and manuals

16. Departmental accounts subsidiary to the Treasurer's accounts

Each accountable officer shall, in respect of his department, cause to be established and maintained, in accordance with the requirements prescribed by the Treasurer's Instructions, accounting records, forms of account and accounting and financial management information systems to harmonize with and be subsidiary to the Treasurer's accounts and the system of those accounts.

17. Other departmental accounts to be maintained

In addition to the departmental accounts subsidiary to the Treasurer's accounts referred to in section 16, each accountable officer shall maintain or cause to be maintained such other departmental accounts as may be prescribed by the Treasurer's Instructions to record the financial position and transactions of any manufacturing, trading, commercial or other activity conducted by the department.

18. Accounting manuals

- (1) The accountable officer of a department shall cause to be prepared and issued an accounting manual for the use of officers of the department and the accountable officer shall ensure that the accounting manual is kept under review and maintained in an effective and up to date form.

- (2) Every accounting manual and every amendment of an accounting manual shall comply and be consistent with this Act, any other written law with respect to financial administration and the Treasurer's Instructions and the manual shall set out in detail particulars of the financial systems of the department concerned and the forms, practices and procedures to be used or followed by officers of the department.
- (3) A copy of, or in an appropriate case, an extract from the accounting manual shall be issued by the accountable officer to each officer of the department charged with the exercise or performance of a function with respect to the financial administration of that department.
- (4) Every officer engaged on duties in connection with the financial administration of a department shall, subject to this Act, comply with the accounting manual issued in respect of that department.

[Section 18 amended by No. 92 of 1990 s.10.]

Division 3 — Bank accounts

19. Public Bank Account

In accordance with section 20, the Treasurer shall open and maintain the Public Bank Account, in the name of the Government of Western Australia, with such bank or banks and under such subdivisions as the Treasurer determines.

20. Conduct of banking business of State

- (1) The Treasurer may agree with a bank or banks, upon such terms and conditions as the Treasurer thinks fit —
 - (a) for the receipt, custody, payment and transmission of moneys;
 - (b) for advances to be made and for charges in respect of advances;
 - (c) for interest to be payable by or to the bank or banks upon balances or advances respectively; and

- (d) for the conduct generally of the banking business of the State.
- (2) Subject to section 34(3), a bank account for the receipt, custody, payment or transmission of public moneys shall not be opened otherwise than in accordance with this Division.

[Section 20 amended by No. 3 of 1986 s.7; No. 49 of 1996 s.22.]

21. Departments and statutory authorities may open and maintain bank accounts

- (1) Where a department or statutory authority is not authorized to open and maintain a bank account under some other written law, the Treasurer may authorize the department or statutory authority to open and maintain a bank account for such purpose and subject to such terms and conditions as the Treasurer approves.
- (2) Except as otherwise directed by the Treasurer, a bank account opened and maintained under subsection (1) does not form part of the Public Bank Account.

[Section 21 amended by No. 92 of 1990 s.11.]

22. Treasurer may approve overdraft

No officer shall cause any bank account maintained under this Division to be overdrawn, except with and subject to the prior approval of the Treasurer.

Division 3a — Application of Public Bank Account

[Heading inserted by No. 49 of 1996 s.12.]

22A. Application of Public Bank Account

The Treasurer may apply any moneys standing to the credit of the Public Bank Account to make any payment that may lawfully be made for expenditure in respect of any of the Treasurer's accounts.

[Section 22A inserted by No. 49 of 1996 s.12.]

Division 4 — Supply and appropriation

23. Moneys to be appropriated

No payment shall be made for expenditure in respect of the Consolidated Fund except under appropriation made by an Act or under the authority of section 8A or 24 or of section 28 and a Treasurer's Advance Authorization Act.

[Section 23 inserted by No. 49 of 1996 s.13.]

23A. Net appropriations

- (1) For the purposes of this section, the Treasurer may make a determination providing for prescribed revenue received by a department or statutory authority to be retained for services under the control of the department or statutory authority.
- (2) A determination may be made in relation to —
 - (a) one or more specified services; or
 - (b) all services relating to a specified purpose.
- (3) A determination relating to prescribed revenue may be made so as to apply —
 - (a) to all of those moneys;
 - (b) to those moneys to a specified extent;
 - (c) to a specified class of those moneys; or
 - (d) to a specified class of those moneys to a specified extent.
- (4) A determination —
 - (a) applies to the financial year or financial years referred to in the determination;
 - (b) may be made before or after the commencement of a financial year to which it applies; and
 - (c) may be revoked by the Treasurer at any time.

- (5) If a determination is made before the estimates for a financial year to which it applies have been tabled in the Legislative Assembly, the appropriation item that includes the service or services to which the determination relates shall be expressed in the estimates for the year to be subject to a deduction in respect of retained revenue.
- (6) If a determination is made after the estimates for a financial year to which it applies have been tabled in the Legislative Assembly, the Treasurer shall cause a copy of the determination to be laid before both Houses of Parliament within 60 days after making the determination.
- (7) If either House of Parliament is not sitting, the Treasurer can comply with subsection (6) by transmitting a copy of the determination to the Clerk of that House within the period referred to in that subsection and causing a copy of the determination to be tabled when that House is next sitting.
- (8) If a determination applies to a financial year, an amount equal to the revenue retained under the determination is to be regarded as having been appropriated for the service or services to which the determination relates and is available for that service or those services.
- (9) In this section —
- “**determination**” means a determination under subsection (1);
- “**prescribed revenue**” means any moneys lawfully received by the department or statutory authority other than moneys received —
- (a) by way of taxes or fines under any written law;
 - (b) by way of royalty in respect of fauna or forest produce or in respect of minerals, petroleum, water or other natural resources of the State;
 - (c) from the Commonwealth in the form of a general purpose grant; or

- (d) from any other source prescribed for the purposes of this section by regulation;

“**specified**” means specified in the determination.

[Section 23A inserted by No. 49 of 1996 s.46.]

24. Payments prior to grant of supply

- (1) Where before the end of the financial year no supply is granted in respect of moneys to be withdrawn from the Public Bank Account to meet the requirements of the next succeeding financial year, the Treasurer may make such payments and advances to meet those requirements at the commencement of the financial year as do not exceed in the aggregate an amount equivalent to one-fifth of the expenditure authorized by the respective Appropriation Acts for the immediately preceding financial year, but the authority conferred on the Treasurer by this section —
- (a) does not extend beyond the period of the first 2 months of the financial year; and
- (b) ceases upon the enactment of a Supply Act for the financial year.
- (2) Upon the Appropriation Acts for the financial year coming into operation, all payments and advances made under the authority conferred on the Treasurer by subsection (1) shall be regarded and treated for all purposes as expenditure appropriated by those Acts to the relevant divisions and heads of service for that financial year.

25. Transfer of appropriations on transfer of function

- (1) Notwithstanding the provisions of any Appropriation Act, where after the coming into operation of an Appropriation Act for a financial year the responsibility for a service or function for which an appropriation is made in the Appropriation Act for that year is transferred, the appropriation shall not lapse and the unexpended portion of any moneys appropriated may be issued and applied, in accordance with such determination as may be made by the Treasurer, for or towards that service or function.

- (2) Where the Treasurer has made a determination under subsection (1) in relation to an appropriation, the Treasurer shall prepare the Treasurer's statements for the financial year in relation to which the determination is made so as to deal separately with the portion of the appropriation that was expended prior to the determination and the unexpended portion of the appropriation that was the subject of the determination.
- (3) If the appropriation is affected by a determination under section 23A(1), the determination continues to have effect after the transfer of responsibility for the service or function as if it had been made by the Treasurer in relation to moneys received by the department or statutory authority to which responsibility for the service or function is transferred.

[Section 25 amended by No. 49 of 1996 s.47.]

25A. Transfer from central appropriations

- (1) In this section —
“general purpose” means a purpose described in the estimates in general terms being a purpose of a kind that is likely to require expenditure from 2 or more appropriation items to meet that purpose in a financial year.
- (2) Where a sum is appropriated in an Appropriation Act for a financial year by way of a central appropriation for a general purpose the Treasurer may authorize and direct the transfer of a portion of the sum so appropriated to another appropriation item but only for the purpose of meeting all or part of the actual or estimated expenditure that accords with both the general purpose and the purpose of the item to which the transfer is made.
- (3) Where, under subsection (2), portion of a sum is transferred from a central appropriation to another appropriation item, expenditure against that portion shall be regarded and treated as expenditure under that item and be recorded and reported under this Act accordingly.

[Section 25A inserted by No. 92 of 1990 s.12.]

26. Payment within 10 days after financial year ends

If an account in respect of services of a financial year is presented for payment at the Treasury within 10 days after the end of that year, payment of that account may, with the approval of the Treasurer, be made from money —

- (a) appropriated for that year by an Act; or
- (b) provided under the authority of section 28 and the Treasurer's Advance Authorization Act for that year,

and a payment so made is to be regarded as having been made within that year.

[Section 26 inserted by No. 49 of 1996 s.14.]

27. Transfers to suspense account

- (1) The Treasurer may direct that the unexpended balance of any appropriation at the end of a financial year may, to the extent necessary to meet any relevant commitment, be transferred to a suspense account to which moneys payable in connection with that commitment shall be charged, and any such transfer shall be deemed a payment correctly chargeable against such appropriation for that financial year.
- (2) The Treasurer may direct that such amounts as may be required to provide in a financial year for payment of salaries and wages for a 27th fortnightly and 53rd weekly pay period occurring in a future financial year shall be charged against the appropriate Consolidated Fund items and transferred to a suspense account; and every such transfer shall be deemed a payment correctly chargeable against such items for that financial year.
- (3) The sum or sums standing to the credit of every suspense account to which a sum is transferred under this section shall be credited to the Consolidated Fund at such time or times as the Treasurer directs.

[Section 27 amended by No. 92 of 1990 s.13; No. 6 of 1993 s.8.]

28. Expenditure in advance of appropriation

Where the Treasurer determines that expenditure should be made for which —

- (a) no appropriation has been made in the financial year; or
- (b) an appropriation has been made in the financial year but the charging of that expenditure would cause the appropriation to be exceeded,

the Governor in a case to which paragraph (a) applies or the Treasurer in a case to which paragraph (b) applies may authorize that expenditure to be made in advance of a parliamentary appropriation on the authority of the Treasurer's Advance Authorization Act for that financial year and be charged to such fund or account under such heading of expenditure as may be directed in the authority given under this section.

[Section 28 amended by No. 49 of 1996 s.15.]

29. Unexpended appropriations to lapse

Subject to sections 26 and 27, every appropriation made out of the Consolidated Fund for the service of a financial year shall lapse and cease to have any effect for any purpose at the end of that year and any balance of the moneys so appropriated which may then be unexpended shall lapse.

[Section 29 amended by No. 6 of 1993 s.8.]

Division 4a — Transfer of interest earned

[Heading inserted by No. 92 of 1990 s.14; amended by No. 49 of 1996 s.16.]

[29A. Repealed by No. 49 of 1996 s.17.]

29B. Payments from the Public Bank Account Interest Earned Account

- (1) Moneys that are, at any time, standing to the credit of the Public Bank Account Interest Earned Account may be credited to the Consolidated Fund if the Treasurer so determines.

- (2) At the end of a financial year the moneys then standing to the credit of the Public Bank Account Interest Earned Account shall be credited to the Consolidated Fund.
- (3) A reference in this section to moneys standing to the credit of the Public Bank Account Interest Earned Account does not include a reference to moneys being held in that account pending payment as provided for in a determination under section 39(5) or as required under any other written law.

[Section 29B inserted by No. 49 of 1996 s.18.]

Division 5 — Payment or transfer of moneys

30. Manner of issue of moneys

No money shall be withdrawn from the Public Bank Account or any transfer made within the Treasurer's accounts except in the prescribed manner.

31. Warrants

No payment that is to be charged to the Consolidated Fund shall be made except in accordance with a warrant under the hand of the Governor.

[Section 31 inserted by No. 49 of 1996 s.19.]

32. Payment to be authorized by law

No payment shall be made for expenditure in respect of any of the Treasurer's accounts unless it is in accordance with an Act or regulation, or is in accordance with a trust statement, or if chargeable to the Consolidated Fund, is covered by an Appropriation Act or an Act authorizing the issue and application of moneys of such fund or account.

[Section 32 amended by No. 6 of 1993 s.8; No. 49 of 1996 s.20.]

33. Payments to be certified

- (1) No payment shall be made from the Public Bank Account or charged to any of the Treasurer's accounts unless certified as correct by a certifying officer.
- (1a) No payment shall be made from a bank account maintained by a department or statutory authority unless certified as correct by a certifying officer.
- (1b) Subsection (1a) does not apply to the disbursement of a cash advance held in a bank account maintained by a department or statutory authority unless the disbursement is of a kind specified in a written direction given, in the exercise of a discretion, by an accountable officer or accountable authority to certifying officers.
- (2) A certifying officer shall not certify as correct the payment of an account for the purposes of subsection (1) or (1a) unless —
 - (a) satisfied that money is lawfully available for the payment of that account;
 - [(b) deleted]*
 - (c) satisfied that such account is correct and the expenditure or transfer of moneys is correctly classified;
 - (d) payment of the account is authorized by the person incurring the expense in accordance with the Treasurer's Instructions; and
 - (e) any other prescribed requirements relating to the payment of the account have been complied with.

[Section 33 amended by No. 92 of 1990 s.15; No. 49 of 1996 s.21.]

Division 6 — Receipt of moneys

[Heading inserted by No. 3 of 1986 s. 8.]

34. Certain moneys to be paid to a bank account

- (1) Every person who collects or receives public moneys, other than moneys that are cash advances drawn from the Treasurer's Advance Account, shall daily, or at such other intervals as may

be directed by the Treasurer, deposit those moneys to the credit of the Public Bank Account or an account maintained in accordance with Division 3.

- (2) Every person who collects or receives moneys of a statutory authority, other than moneys that are cash advances drawn from the Treasurer's Advance Account or the moneys of the statutory authority, shall daily, or at such other intervals as may be directed by the Treasurer, deposit those moneys to the credit of —
 - (a) the Public Bank Account;
 - (b) an account maintained in accordance with Division 3; or
 - (c) a bank account established in accordance with any other written law.
- (3) Notwithstanding subsections (1) and (2) and section 20(2), where a person who is not an officer collects or receives public moneys or moneys of a statutory authority, those moneys may, in accordance with an agreement between the person and the relevant accountable officer or accountable authority, be paid into an ordinary bank account pending their being deposited as required by subsection (1) or (2).
- (4) In subsection (3) "**ordinary bank account**" means a bank account other than —
 - (a) the Public Bank Account;
 - (b) an account maintained in accordance with Division 3; or
 - (c) a bank account established in accordance with any other written law.

[Section 34 amended by No. 3 of 1986 s.9; No. 92 of 1990 s.16; No. 49 of 1996 s.22.]

35. Certain moneys to be credited to an account or fund

All moneys collected or received and deposited to the Public Bank Account shall be credited to the Consolidated Fund, the Treasurer's Advance Account or the Trust Fund, or, where it is

not possible to determine the proper fund or account, to the Consolidated Fund.

[Section 35 amended by No. 3 of 1986 s.10; No. 6 of 1993 s.8.]

35A. Adjustments within 10 days after financial year

If a deposit of money, or other transaction resulting in the crediting of money, relating to the Consolidated Fund or the Treasurer's Advance Account in respect of a financial year is completed within 10 days after the end of that year, the Fund or Account may, with the approval of the Treasurer, be adjusted accordingly in respect of that year.

[Section 35A inserted by No. 49 of 1996 s.23.]

36. Private moneys collected to be credited to Trust Fund

- (1) Subject to this section, when any money to which this section applies comes to the possession or control of a person who is an officer or, subject to this Act, any person by virtue of his office, service or employment under the State or a statutory authority, the person shall pay that money and act in respect of it in the same manner as officers are required to act in relation to public moneys or moneys of a statutory authority, as the case may require.
- (2) Moneys to which this section applies shall be credited to the Trust Fund under such separate heads as the Treasurer may direct or held in a bank account opened and maintained in accordance with section 21(1) subject to the approval of the Treasurer and in accordance with such terms and conditions as the Treasurer may direct in writing.
- (2a) The appropriate accountable officer or accountable authority, as the case may be, shall cause a trust statement to be prepared for each bank account in which moneys are held under subsection (2) and shall send that statement to the Treasurer for the Treasurer's approval and after approval of the statement is given shall send a copy of the approved statement to the Auditor General.

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- (3) This section applies to —
- (a) any money which under any Act is directed to be paid into the Treasury or to the Treasurer for or on account of or for the use and benefit of any person; and
 - (b) any money which by virtue of the office, service or employment of a person under the State or a statutory authority or by virtue of any legal process comes to the possession or control of such a person for or on account of or for the use and benefit of any other person,

but this section applies to the extent only to which it is consistent with the provisions of any other written law applicable to that money.

[Section 36 amended by No. 3 of 1986 s.11; No. 92 of 1990 s.17; No. 49 of 1996 s.64.]

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[Heading amended by No. 49 of 1996 s.24.]

37. Interpretation

In this Division, unless the contrary intention appears —

“**bank**” means —

- (a) an ADI (authorised deposit-taking institution) as defined in section 5 of the *Banking Act 1959* of the Commonwealth;
- (b) a bank authorized under an Act of a State to carry on banking business if —
 - (i) the liabilities of the bank are guaranteed by the Government of the State; or
 - (ii) the repayment of all moneys deposited with the bank and all securities issued or backed by the bank are guaranteed by the Government of the State;

“register” means the register of approved dealers maintained under section 38(5);

“registered dealer” means a person the name of whom or which appears in the register;

“securities” means —

- (a) stocks, bonds, bills, notes or debentures issued by the Government of the Commonwealth, by the Government of any State or by a statutory authority constituted under a law of the Commonwealth or any State;
- (b) bank accepted or endorsed bills of exchange; and
- (c) negotiable, convertible or transferable certificates of deposit issued by a bank;

“trust account” means an account forming part of the Trust Fund.

[Section 37 amended by No. 49 of 1996 s.25; No. 26 of 1999 s.80(3).]

38. Investment by the Treasurer of moneys that are in the Public Bank Account

- (1) Subject to this Division, the Treasurer may withdraw so much of the moneys standing to the credit of the Public Bank Account as the Treasurer thinks fit and invest those moneys, and may for that purpose deal in any securities —
 - (a) representing that investment; or
 - (b) furnished by way of security under subsection (2)(e).
- (1a) A withdrawal under subsection (1) does not have to be charged to any of the Treasurer’s Accounts.
- (1b) Subject to section 39(8), subsection (1) has effect in addition to and without limiting any enactment concerning the investment of particular moneys.

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- (2) An investment authorized by subsection (1) shall not be made otherwise than in one or more of the following ways —
- (a) in any securities in respect of which repayment of the amount secured and payment of interest on that amount is guaranteed by the Government of the Commonwealth or the Government of any State, whether or not those securities are to be held until maturity;
 - (aa) by placing the moneys with the Western Australian Treasury Corporation established by the *Western Australian Treasury Corporation Act 1986*;
 - (b) by placing the moneys on deposit with any bank;
 - (c) in bank accepted or endorsed bills of exchange, whether or not those securities are to be held until maturity;
 - (d) in negotiable, convertible or transferable certificates of deposit issued by a bank, whether or not those securities are to be held until maturity; or
 - (e) by advancing moneys, on deposit in accordance with an offer and acceptance procedure approved by the Treasurer and against security (which may be required to be lodged and maintained with the Treasurer), to a registered dealer in the short term money market.
- (2a) Where moneys are placed with the Western Australian Treasury Corporation under subsection (2)(aa) —
- (a) that Corporation shall deal with the moneys in accordance with any directions given by the Treasurer to the Corporation, either generally or in a particular case; and
 - (b) subject to paragraph (a), that Corporation may invest the moneys in any way authorized by the *Western Australian Treasury Corporation Act 1986* for moneys accepted from authorities under that Act.

- (3) The security that a registered dealer may be required to furnish under subsection (2)(e) in respect of advances made to that dealer shall comprise one or more of the following —
- (a) securities in respect of which repayment of the amount secured and payment of interest on that amount is guaranteed by the Government of the Commonwealth or the Government of any State;
 - (b) negotiable, convertible or transferable certificates of deposit issued by a bank;
 - (c) bank accepted or endorsed bills of exchange;
 - (d) irrevocable letters of credit issued or confirmed by a bank; or
 - (e) such other securities as may be authorized for the purposes of this subsection, either generally or in relation to any particular transaction, by the Governor on the recommendation of the Treasurer, being securities that are issued by a statutory authority or body constituted under a law of the Commonwealth or the State, notwithstanding that the securities are not guaranteed by the Government of the Commonwealth or the Government of the State.
- (4) A person who seeks to be approved as a dealer and registered for the purposes of this Division shall make application to the Treasurer and shall furnish the Treasurer with such information as he may require, and the Treasurer shall, after causing such inquiry to be made as he thinks fit, approve or reject the application.
- (5) A register shall be compiled and maintained in the Treasury setting out —
- (a) the names and addresses of persons approved as dealers for the purposes of this Division; and
 - (b) such other information as the Treasurer may direct.

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- (6) The Treasurer may determine that the name of any registered dealer shall be removed from the register and —
- (a) that person thereupon ceases to be a person approved for the purposes of this Division; and
 - (b) as soon as practicable thereafter —
 - (i) the name of the person shall be removed from the register; and
 - (ii) the determination, and the removal of the name from the register, shall be notified in writing to that person.

[Section 38 amended by No. 3 of 1986 s.12; No. 49 of 1996 s.26; No. 25 of 1998 s.26.]

39. Proceeds of investments

- (1) Moneys received by the Treasurer in respect of any investment made under section 38 that are in repayment of principal shall be deposited to the credit of the Public Bank Account.
- (2) In the remaining provisions of this section “**investment income**” means moneys received by the Treasurer in respect of any investment made under section 38 that are in excess of the amount invested under that section.
- (3) Subject to this section, investment income shall be deposited into the Public Bank Account and credited to the Consolidated Fund.
- (4) The amount of investment income to which paragraph (c) of subsection (2) of section 12A of the *Road Traffic Act 1974* applies shall be credited in accordance with that subsection.
- (5) The Treasurer may make and give effect to a determination that relates to a trust account and provides for the crediting to the trust account, or to a statutory authority or other person determined by the Treasurer, of such amount of investment income as is provided for in the determination.

- (6) The amount credited under a determination under subsection (5) shall not exceed such amount as is determined by the Treasurer (at a rate determined by the Treasurer) to be attributable to the investment under section 38 of moneys standing to the credit of the trust account.
- (7) Subsection (5) does not apply in relation to public moneys held in a trust account unless another enactment provides, either expressly or by implication, that income derived from those moneys is to be credited to the trust account.
- (8) To the extent that another enactment authorizes or requires a person or statutory authority other than the Treasurer to invest particular moneys, that enactment has no effect if there is a determination under subsection (5) relating to a trust account in which those moneys are held, but that determination shall not be made except by agreement with that person or statutory authority.
- (9) Investment income may be credited to the Public Bank Account Interest Earned Account pending being dealt with under subsection (3), (4) or (5).
- (10) Subject to subsection (4), this section has effect notwithstanding any enactment concerning the distribution of income derived from the investment of particular moneys.

[Section 39 inserted by No. 49 of 1996 s.27.]

[Division 8. Repealed by No. 49 of 1996 s.28.]

40. Investment of moneys by departments and statutory authorities

- (1) If —
 - (a) a department holds other moneys; or
 - (b) a statutory authority holds moneys of a statutory authority or other moneys,

whether in the Public Bank Account or in a bank account that does not form part of the Public Bank Account, the Treasurer may authorize the department or statutory authority to invest the

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moneys in the same manner as moneys in the Public Bank Account may be invested under section 38 or trust funds may be invested in accordance with Part III of the *Trustees Act 1962* and in accordance with such directions and conditions as the Treasurer may issue in writing, including directions concerning the application of income derived from investment.

- (2) Subsection (1) has effect —
- (a) subject to any enactment concerning the investment of particular moneys; and
 - (b) in the case of moneys in an account forming part of the Trust Fund, subject to the terms of the relevant trust statement.
- (3) Subsection (1) does not limit the power of —
- (a) a department to hold public moneys or other moneys; or
 - (b) a statutory authority to hold moneys of a statutory authority or other moneys,

in an interest bearing bank account in accordance with section 21 but, in the case of public moneys referred to in paragraph (a), the interest shall be deposited into the Public Bank Account and credited to the Consolidated Fund.

- (4) A statutory authority that holds moneys of a statutory authority or other moneys in a bank account that does not form part of the Public Bank Account may transfer those moneys to the Public Bank Account for investment purposes under section 38.
- (5) Subsection (4) has effect —
- (a) subject to any enactment concerning the investment of particular moneys; but
 - (b) notwithstanding any enactment requiring moneys to be held in a particular bank account.

[Section 40 inserted by No. 49 of 1996 s.28.]

[41.] *Repealed by No. 49 of 1996 s.28.]*

Division 9 — Financial administration of statutory authorities

42. Estimates of statutory authorities

- (1) Unless the Treasurer otherwise directs in writing, the accountable authority of a statutory authority shall cause annual estimates of the financial operations of the statutory authority to be prepared under such headings and in such manner as the Treasurer may approve or direct.
- (2) The estimates prepared under subsection (1) shall be submitted by the accountable authority for the approval of the Minister not later than one month after the commencement of the financial year to which the estimates relate.
- (3) The Minister may give the approval referred to in subsection (2) or may reject the estimates and require the accountable authority to prepare and submit amended estimates for the approval of the Minister within such time as the Minister directs.

[Section 42 amended by No. 92 of 1990 s.21; No. 49 of 1996 s.29.]

43. Accounts to be kept

The accountable authority of a statutory authority shall cause to be kept proper accounts and records of the transactions and affairs of the statutory authority and shall do all things necessary to ensure that all moneys received are properly brought to account, all payments are correctly made and properly authorized and that adequate control is maintained over public property and other property of or in the custody of the statutory authority and over the incurring of liabilities by the statutory authority.

[Section 43 amended by No. 3 of 1986 s.14.]

44. Accounting manuals

- (1) The accountable authority of a statutory authority shall cause to be prepared and issued an accounting manual for the use of officers of the statutory authority and the accountable authority

shall ensure that the accounting manual is kept under review and maintained in an effective and up to date form.

- (2) Every accounting manual and every amendment of an accounting manual shall comply and be consistent with this Act, any other written law with respect to financial administration and the Treasurer's Instructions and the manual shall set out in detail particulars of the financial systems of the statutory authority concerned and the forms, practices and procedures to be used or followed by officers of the statutory authority.
- (3) A copy of, or in an appropriate case an extract from, the accounting manual shall be issued by the accountable authority to each officer of the statutory authority charged with the performance of a function with respect to the financial administration of that statutory authority.
- (4) Every officer engaged on duties in connection with the financial administration of a statutory authority shall, subject to this Act, comply with the accounting manual issued in respect of that statutory authority.

[Section 44 amended by No. 92 of 1990 s.22.]

Division 10 — Write-offs and recoveries

45. Write-offs

- (1) Amounts in respect of public property held for or on behalf of the State and revenue and other debts due to the State may be written off by an accountable officer or the responsible Minister subject to and in accordance with the limits prescribed by regulations.
- (2) Amounts in respect of public property held for or on behalf of the State and revenue and other debts due to the State greater than the amounts prescribed by regulations for the purpose of subsection (1) may be written off by the responsible Minister with the prior approval of the Governor.

- (3) Amounts in respect of public property held for or on behalf of a statutory authority and revenue and other debts due to a statutory authority may be written off —
- (a) by the accountable authority of that statutory authority subject to and in accordance with the limits prescribed by regulations; or
 - (b) by the Minister responsible for that statutory authority.
- (4) Subsection (3) applies in respect of a statutory authority subject to the terms of any written law applicable to that statutory authority.

[Section 45 amended by No. 92 of 1990 s.23.]

46. Liability for losses, etc.

- (1) Subject to subsection (2) and to section 47(7), where there occurs a loss of or deficiency in public moneys or other moneys or a loss or destruction of or damage to public property or other property, an officer who by misconduct or performance of duties in a grossly negligent manner causes or contributes to the loss, deficiency, destruction or damage is liable to pay to the State an amount equal —
- (a) in the case of loss of or deficiency in moneys, to the amount of the loss or deficiency;
 - (b) in the case of loss or destruction of property, to the value of the property lost or destroyed;
 - (c) in the case of damage to property, to the expense of repairing the damage to the property or the value of the property, whichever is the less.
- (2) Where the negligence or misconduct of an officer was not the sole cause of any loss, deficiency, destruction or damage of the kind referred to in subsection (1), the officer is liable under that subsection to pay to the State so much only of the amount that but for this subsection would be payable as is just and equitable having regard to the officer's share of responsibility for the loss, deficiency, destruction or damage.

- (3) Without limiting the generality of subsection (1), an officer may under subsection (4), (5) or (8) be under a liability to the State in respect of a loss of, or deficiency in, public moneys or other moneys, or the loss or destruction of, or damage to, public property or other property, notwithstanding that the officer has not caused or contributed to the loss, deficiency, destruction or damage by his misconduct or by performing any of his duties in a grossly negligent manner.
- (4) Where there occurs a loss of, or deficiency in, public moneys held by an officer by way of an advance, the officer is, subject to subsection (7), liable to pay to the State an amount equal to the amount of the loss or deficiency.
- (5) Where a loss of, or a deficiency in, public moneys or other moneys occurs while the moneys are under the control of an officer as provided for by subsection (6), the officer is, subject to subsection (7), liable to pay to the State an amount equal to the amount of the loss or deficiency.
- (6) For the purpose of subsection (5), public moneys or other moneys shall be taken to be under the control of an officer if the moneys have been collected or received by the officer but have not been paid to another person, or to the credit of a bank account, as required under a written law and applicable to those moneys.
- (7) An officer is not liable to pay an amount to the State under subsection (4) or (5) in respect of a loss of, or deficiency in, public moneys or other moneys held by, or under the control of, the officer if the loss or deficiency occurred notwithstanding that the officer had taken such steps as it was reasonable, in all the circumstances, for him to take to prevent any loss of the moneys, or the occurrence of any deficiency in the moneys, as the case may be.
- (8) Where —
 - (a) the loss or destruction of, or damage to, public property or other property occurs while the property is under the control of an officer as provided by subsection (10); and

- (b) when the property was delivered to the officer, the officer was informed, in writing, and acknowledged, in writing, that the property was delivered to him on the express condition that he would, at all times, take strict care of the property,

the officer is, subject to subsection (9), liable to pay to the State an amount equal —

- (aa) in the case of the loss or destruction of the property, to the value of the property; or
 - (bb) in the case of damage to property, to the expense of repairing the damage to the property or the value of the property, whichever is the less.
- (9) An officer is not liable to pay an amount to the State under subsection (8) in respect of the loss or destruction of, or damage to, public property or other property if the loss, destruction or damage occurred notwithstanding that the officer had taken such steps as it was reasonable, in all the circumstances, for him to take to prevent the loss or destruction of, or damage to, the property, as the case may be.
 - (10) For the purpose of subsection (8), public property or other property shall be taken to be under the control of an officer if the property has been delivered to the officer and has not been returned to the person entitled to receive the property on behalf of the State.
 - (11) The State is not entitled to recover amounts from the one officer under 2 or more subsections of this section in respect of the same loss, deficiency, destruction or damage.
 - (12) For the purposes of this section, an officer shall be taken to have performed duties in a grossly negligent manner if he has displayed in the performance of those duties a deliberate or serious disregard of reasonable standards of care.

47. Auditor General, Under Treasurer and accountable officers to take action in respect of losses, etc.

- (1) Where the Auditor General, the Under Treasurer or an accountable officer is of the opinion that a loss, deficiency, destruction or damage of the kind referred to in section 46 may have occurred in such circumstances as to render an officer liable under that section to pay an amount to the State, the Auditor General, Under Treasurer or accountable officer, as the case may be, may direct that an inquiry be held in accordance with the regulations.
- (2) Upon completing an inquiry directed to be held under this section, the person conducting the inquiry shall prepare and submit to the person who directed that the inquiry be held a report which shall state all relevant facts and findings and may recommend that the officer be held liable under section 46 to pay a specified amount to the State.
- (3) Before making a report that includes a recommendation that an officer be held liable to pay an amount under section 46, the person conducting the inquiry shall extend to the officer an opportunity to advance in writing within 30 days of the service of the notice on that officer of his opportunity so to do, any reasons why such a recommendation should not be made or any mitigating facts or circumstances which the officer wishes to be taken into account.
- (4) A notice served on an officer under subsection (3) shall —
 - (a) be in writing;
 - (b) include details of the grounds on which the person conducting the inquiry proposes to make a recommendation; and
 - (c) state the amount which the person recommends should be recovered from the officer.
- (5) The person conducting an inquiry shall give consideration to any response received from an officer on whom a notice has

been served under subsection (3) and shall attach that response (if any) to his report.

- (6) After receiving a report of an inquiry, the Auditor General, Under Treasurer or accountable officer, as the case may be, shall, after considering the report, including any response made by the officer to the notice served on him under subsection (3), and having regard to all the circumstances of the case —
- (a) determine in writing that the loss, deficiency, destruction or damage occurred in circumstances rendering the officer liable under section 46, and determine the amount that the officer is liable to pay to the State; or
 - (b) decide to take no further action,

and shall in either case cause notice of his determination or decision to be served on the officer concerned.

- (7) In determining the amount that an officer is liable to pay under subsection (6)(a), the Auditor General, Under Treasurer or accountable officer may have regard to mitigating facts or circumstances relevant either to the loss, deficiency, destruction or damage or to the officer and may determine an officer's liability to pay as so much only of the amount which but for this subsection he would be liable to pay as is just and reasonable having regard to those mitigating facts or circumstances.

48. Recovery of amount

The State may recover from an officer by action in a court of competent jurisdiction, the amount for which the officer is stated to be liable in a determination made under section 47, and in such proceedings the court may have regard to but shall in no way be bound by the determination made under that section.

49. Burden of proof

The burden of satisfying a court or a person conducting an inquiry or the Auditor General, Under Treasurer or accountable officer that by reason of section 46(7) or (9) an officer is not

liable to pay an amount to the State that he would otherwise be liable to pay lies on the person who alleges that he is not so liable.

50. Persons not liable twice in respect of same loss, etc.

- (1) Section 46 shall not be taken to affect any right of the State to recover an amount from an officer otherwise than under this Division, but the State shall not recover amounts from the one officer both under this Division and otherwise than under this Division in respect of the same loss, deficiency, destruction or damage.
- (2) Subject to subsection (3), it is not competent for the State to commence or continue legal proceedings (other than criminal proceedings) against a person in respect of his liability for a loss of, or deficiency in, public moneys or other moneys, or the loss or destruction of, or damage to, public property or other property, after he has paid to the State, in respect of that liability, an amount equal to the assessed amount of the loss, deficiency, destruction or damage.
- (3) Subsection (2) does not prevent the State from continuing proceedings instituted against a person before the payment was made for the purpose only of obtaining an order in respect of the costs of the proceedings.

51. Application to statutory authorities

Sections 46 to 50 apply to and in relation to a statutory authority subject to any necessary modifications and as if —

- (a) references in those sections to the State were references to the statutory authority;
- (b) references in those sections to an officer included references to a person who —
 - (i) constitutes, or is acting as a person constituting the statutory authority; or

- (ii) is or is acting as a member of the statutory authority or a board (by whatever name called) exercising control or direction of the statutory authority, or is a deputy of such a member;
- (c) references in those sections to an accountable officer were references to an accountable authority; and
- (d) references to public moneys included references to moneys of a statutory authority.

[Section 51 amended by No. 3 of 1986 s.15.]

Division 11 — Appointments, delegations and instructions

52. Accountable officer for each department

- (1) There shall be an accountable officer for each department who shall, subject to subsection (3), be responsible to the Minister for the financial administration of the services under the control of the department.
- (2) Subject to subsection (3), the chief executive officer of a department shall be the accountable officer for that department.
- (3) While a declaration under subsection (4) has effect in respect of an entity that forms part of a department, the chief executive officer of the department is not responsible to the Minister for the financial administration of the services under the control of that entity and is not the accountable officer for those services.
- (4) Where —
 - (a) an entity that forms part of a department —
 - (i) is the subject of a separate division within the estimates, or is the subject of expenditure made under the authority of section 28(a) and the Treasurer's Advance Authorization Act for the relevant financial year, or is the subject of a separate head of expenditure created by a determination under section 25(1); and

- (ii) maintains separate accounts;
- and
- (b) the holder of an office other than that of chief executive officer of the department has powers or duties in relation to that entity —
 - (i) under a written law; or
 - (ii) under a delegation made by the chief executive officer under section 33 of the *Public Sector Management Act 1994*,

the Treasurer may declare the holder of that office to be the accountable officer for the services under the control of that entity and, while that declaration has effect, the holder of that office is responsible to the Minister for the financial administration of those services.

- (5) The Treasurer may, at any time, revoke a declaration under subsection (4).
- (6) Where, after the holder of an office is declared under subsection (4) to be the accountable officer of an entity —
 - (a) the entity ceases to be an entity to which subsection (4)(a) applies; or
 - (b) subsection (4)(b) ceases to apply to the holder of that office,

the declaration is revoked by operation of this subsection.

- (7) Where the holder of an office to whom subparagraph (ii) of subsection (4)(b) applies has been declared to be an accountable officer, the chief executive officer shall notify the Treasurer immediately if the delegation referred to in that subparagraph is amended or revoked.
- (8) Where an entity that does not form part of a department or statutory authority —
 - (a) is the subject of a separate division within the estimates, or is the subject of expenditure made under the authority

of section 28(a) and the Treasurer's Advance Authorization Act for the relevant financial year, or is the subject of a separate head of expenditure created by a determination under section 25(1); and

(b) maintains separate accounts,

the Treasurer may declare the holder of an office who has powers or duties in relation to that entity to be the accountable officer for the services under the control of that entity and, while that declaration has effect, the holder of that office is responsible to the Minister for the financial administration of those services.

(9) In subsection (8) —

“Minister” means the Minister of the Crown to whom the administration of the entity is for the time being committed by the Governor.

(10) The Treasurer may, at any time, revoke a declaration under subsection (8).

(11) To the extent necessary to enable the holder of an office who is declared under subsection (4) or (8) to be the accountable officer of an entity to carry out his responsibilities in relation to that entity —

(a) a reference in this Act to the accountable officer of or for a department shall, unless the context otherwise requires, be construed as a reference to the holder of that office (and not to the accountable officer of a department of which that entity forms part); and

(b) a reference in this Act to a department shall be construed as a reference to that entity.

(12) Section 65A applies in relation to the revocation of a declaration made under subsection (4) or (8) as if —

(a) references in that section to the abolition of a department were references to that revocation; and

- (b) references in that section to a department were references to an entity.

[Section 52 amended by No. 92 of 1990 s.24; No. 49 of 1996 s.30.]

53. Duties of accountable officer of department

An accountable officer shall be responsible in respect of the services for which he is responsible for —

- (a) efficiency and economy of operations and the avoidance of waste and extravagance;
- (b) regular reviews at least once a year of fees and charges and the proper collection of all moneys due to or collected for the State;
- (c) control over expenditure ensuring that such expenditure is in accordance with legal requirements;
- (d) the custody, control, management and accounting of all public property and other property of or under the control of the accountable officer's department;
- (e) the effectiveness of accounting and financial management information systems;
- (f) the development and maintenance of an effective system of internal control and, unless the Treasurer approves otherwise in circumstances provided for in the regulations, an effective internal audit function;
- (g) maintaining and monitoring the effective delivery of programmes to achieve objectives;
- (h) ensuring that due regard is paid to financial considerations at all stages in framing and reaching policy decisions, and in their execution; and
- (i) the appointment of certifying officers.

[Section 53 amended by No. 3 of 1986 s.16; No. 49 of 1996 s.31.]

54. Accountable authority for each statutory authority

- (1) There shall be an accountable authority for each statutory authority which shall be responsible to the Minister for the financial administration of the services under the control of the statutory authority.
- (2) Subject to subsection (3), the person or body (by whatever name called) having the general direction and control of and the overall responsibility for the operations of a statutory authority shall be the accountable authority for that statutory authority.
- (3) In a case where the Treasurer considers that there is or may be some doubt as to the application of subsection (2), the Treasurer may, by notice published in the *Gazette*, appoint a person or body to be the accountable authority for the statutory authority concerned and upon the publication of such a notice the person or body so appointed shall assume and perform all the functions conferred on accountable authorities under this Act.

55. Duties of accountable authorities of statutory authorities

Each accountable authority shall be responsible in respect of the services for which the authority is responsible for —

- (a) efficiency and economy of operations and the avoidance of waste and extravagance;
- (b) regular reviews at least once a year of fees and charges and the proper collection of all moneys due to the statutory authority;
- (c) control over expenditure ensuring that such expenditure is in accordance with legal requirements;
- (d) the custody, control, management and accounting of all public property and other property of or under the control of the statutory authority;
- (e) the effectiveness of accounting and financial management information systems;
- (f) the development and maintenance of an effective system of internal control and, unless the Treasurer approves

otherwise in circumstances provided for in the regulations, an effective internal audit function;

- (g) maintaining and monitoring the effective delivery of programmes to achieve objectives;
- (h) ensuring that due regard is paid to financial considerations at all stages in framing and reaching policy decisions and in their execution; and
- (i) the appointment of certifying officers.

[Section 55 amended by No. 49 of 1996 s.32.]

56. Principal accounting officer

- (1) Each accountable officer and accountable authority shall designate in respect of the financial administration of the services under his or its control one position of principal accounting officer and shall advise the Auditor General of that designation.
- (2) The principal accounting officer for a department or statutory authority shall be responsible to the accountable officer or the accountable authority, as the case may require, for the keeping of such accounting and financial management information systems as will allow confirmation that all departmental or statutory authority revenues and expenditures have been brought to account and for the day to day supervision of the accounting functions and the proper operation of the accounting systems of that department or statutory authority.

[Section 56 amended by No. 92 of 1990 s.25.]

57. Delegations and authorizations

- (1) The Treasurer may, either generally or as otherwise provided by the instrument of delegation, by writing signed by him delegate to any Minister any functions that are conferred on the Treasurer by this Act other than this power of delegation.
- (2) The Treasurer or any Minister to whom any function has been delegated under subsection (1) may, either generally or as

otherwise provided by the instrument of delegation, by writing signed by him delegate to any officer of the Treasury any functions that are conferred on the Treasurer by this Act other than —

- (a) this power of delegation; or
- (b) the power to approve a person as a dealer under section 38 for the purposes of that section.

(2a) In this section —

“Treasury Corporation official” means any person employed or engaged for the purposes of the Western Australian Treasury Corporation established under the *Western Australian Treasury Corporation Act 1986*.

(2b) The Treasurer may, either generally or as otherwise provided by the instrument of delegation, by writing signed by him delegate to any Treasury Corporation official any functions that are conferred on the Treasurer by section 38.

(2c) Where a function conferred on the Treasurer by section 38 has been delegated under subsection (2) to the Under Treasurer, the Under Treasurer may, either generally or as otherwise provided by the instrument of delegation, by writing signed by him delegate that function to any Treasury Corporation official.

(3) Where a function has been delegated under subsection (2) to the Under Treasurer or conferred on the Under Treasurer by the Treasurer’s Instructions, the Under Treasurer may authorize another officer of the Treasury to perform the function so delegated.

(4) A delegation under subsection (2), (2b) or (2c) or an authorization under subsection (3) may be to —

- (a) a specified person; or
- (b) the person for the time being holding a specified office.

(5) Any act or thing done in the performance of a function by a Minister or other person to whom that function has been delegated under subsection (1), (2), (2b) or (2c), or by a person

authorized by the Under Treasurer under subsection (3) to perform that function, has the same force and effect as if it had been done by the Treasurer.

- (6) Where the performance of a function by the Treasurer is dependent upon the opinion, belief or state of mind of the Treasurer in relation to a matter and that function has been delegated under subsection (1), (2), (2b) or (2c), that function may be performed by the delegate, or by a person authorized by the Under Treasurer under subsection (3), upon the opinion, belief or state of mind of the delegate or of the authorized person, as the case may be, in relation to that matter.
- (7) The giving of an authorization under subsection (3) does not prevent the performance of a function by the Under Treasurer.
- (8) Where a person purports to perform a function conferred or expressed to be conferred on the Treasurer under this Act, it shall be presumed, unless the contrary is established, that the person is duly authorized by a delegation under subsection (1), (2), (2b) or (2c), or by an authorization under subsection (3) given pursuant to such a delegation, to perform the function.
- (9) A document purporting to be signed for the purposes of this Act by a Minister, or an officer of the Treasury as a delegate of the Treasurer or the Minister, or a Treasury Corporation official as a delegate of the Treasurer or the Under Treasurer shall be deemed, unless the contrary is established, to have been signed by him as such a delegate and to have been so signed pursuant to the performance of a function duly delegated by the Treasurer.
- (10) A document purporting to be signed for the purposes of this Act by an officer of the Treasury authorized by the Under Treasurer to sign the document shall be deemed, unless the contrary is established, to have been signed by such an officer so authorized and to have been so signed pursuant to the performance of a function that he is duly authorized by the Under Treasurer to perform.

- (11) Where the Treasurer has delegated a function to a person under this section —
- (a) the Treasurer may give directions to the delegate with respect to the performance of that function;
 - (b) if a Minister has under subsection (2) delegated the performance of that function to an officer of the Treasury, that Minister —
 - (i) shall, if the Treasurer has given a direction to him under paragraph (a) with respect to the performance of that function, give a corresponding direction to the officer; and
 - (ii) may, subject to any direction given to the Minister by the Treasurer under paragraph (a), give directions to an officer with respect to the performance of that function;
- and
- (ba) if the Under Treasurer has, under subsection (2c), delegated the performance of that function to a Treasury Corporation official, the Under Treasurer —
 - (i) shall, if the Treasurer has given a direction to him under paragraph (a) with respect to the performance of that function, give a corresponding direction to the official; and
 - (ii) may, subject to any direction given to the Under Treasurer by the Treasurer under paragraph (a), give directions to the official with respect to the performance of that function;
 - (c) if the Under Treasurer has under subsection (3) authorized another officer of the Treasury to perform that function, the Under Treasurer —
 - (i) shall, if the Treasurer has given a direction to him under paragraph (a) with respect to the performance of that function, give a corresponding direction to the officer; and

- (ii) may, subject to any direction given to the Under Treasurer by the Treasurer under paragraph (a), give directions to the officer with respect to the performance of that function.

[Section 57 amended by No. 92 of 1990 s.26; No. 49 of 1996 s.33.]

58. Treasurer's Instructions

- (1) The Treasurer may prepare and issue and amend instructions, in this Act called the “**Treasurer's Instructions**”, with respect to financial administration including the principles, practices and procedures to be observed in the establishment and keeping of accounts, 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 departmental accounts subsidiary to the Treasurer's accounts including accounts of subsidiary and related bodies and miscellaneous departmental accounts;
 - (b) the establishment and keeping of the accounts of statutory authorities including accounts of subsidiary and related bodies;
 - (c) the collection of and accounting for public moneys, moneys of a statutory authority and other moneys;
 - (d) the accounting for payments of money;
 - (e) the receipt, issue, custody, control and management of and accounting for public property and other property;
 - (ea) the content of annual reports of departments and statutory authorities;
 - (f) the form and content of financial statements and reports on the operations of —
 - (i) statutory authorities and their subsidiary and related bodies, including information to be disclosed in respect of affiliated bodies; and

- (ii) departments and their subsidiary and related bodies, including information to be disclosed in respect of affiliated bodies;
 - (fa) the form and content of financial statements and reports required under section 65A on the abolition of a department;
 - (g) the preparation of performance indicators of statutory authorities and their subsidiary and related bodies and departments and their subsidiary and related bodies;
 - (h) the preparation, issue or amendment of accounting manuals for departments and statutory authorities;
 - (i) controls for computer-based accounting systems;
 - (j) the control and management of appropriations;
 - (k) the printing, supply and use of monetary and other Treasury forms;
 - (l) the destruction of accounting documents and records; and
 - (m) such other matters and things relating to the financial administration of departments and statutory authorities as the Treasurer thinks necessary to achieve the objects and purposes of this Act.
- (3) Treasurer's Instructions may be issued —
- (a) so as to apply —
 - (i) at all times or at a specified time;
 - (ii) to all departments and their subsidiary and related bodies or to specified departments or subsidiary or related bodies;
 - (iii) 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 officer, 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 amendments.

[Section 58 amended by No. 3 of 1986 s.17; No. 92 of 1990 s.27; No. 49 of 1996 s.34.]

Division 11A — Miscellaneous powers and duties

[Heading inserted by No. 92 of 1990 s.28.]

58A. Treasurer's power to require information

The Treasurer may require any accountable officer, accountable authority or other officer of a department or statutory authority

to furnish the Treasurer with such information as the Treasurer thinks necessary for the purposes of this Act and a person so required shall furnish the information to the Treasurer in such form and manner as the Treasurer directs.

[Section 58A inserted by No. 92 of 1990 s.28.]

58B. Act of grace payments

- (1) An accountable officer or accountable authority may request the Treasurer to approve a payment under this section to a person who —
 - (a) has suffered damage, loss or injustice as a result of —
 - (i) an act or omission of the department or statutory authority or related body or affiliated body concerned; or
 - (ii) that person's employment by the department or statutory authority or related body or affiliated body;
 - or
 - (b) has become subject to a financial obligation of a kind that or in circumstances where the accountable officer or accountable authority considers payment by the department or statutory authority would be proper and fair.
- (2) The Treasurer may approve a payment under this section notwithstanding that the department or statutory authority or related body or affiliated body concerned is not or may not be under a legal obligation to make payment.
- (3) The Treasurer may approve payment to a person under this section of an amount considered fair in the circumstances by the Treasurer, but such amount shall not exceed the amount prescribed by regulations for the purposes of this section.

- (4) With the approval of the Governor, the Treasurer may approve payment under this section of an amount exceeding that which the Treasurer may approve under subsection (3).
- (5) This section is in addition to, and does not affect, any other authority to make payments.

[Section 58B inserted by No. 92 of 1990 s.28; amended by No. 49 of 1996 s.35.]

58C. Secrecy of operations prohibited

The Minister and the accountable officer of every department, and the Minister and the accountable authority of every statutory authority, shall ensure that —

- (a) no action is taken or omitted to be taken; and
- (b) no contractual or other obligation is entered into,

by or on behalf of the Minister, department or statutory authority that would prevent or inhibit the provision by the Minister to the Parliament of information concerning any conduct or operation of the department or statutory authority in such a manner and to such an extent as the Minister thinks reasonable and appropriate.

[Section 58C inserted by No. 92 of 1990 s.28.]

Division 12 — Treasurer's reports

59. Treasurer's quarterly statements

The Treasurer shall, as soon as possible after the end of every quarter of the financial year, publish in the *Gazette* a statement of the receipts and payments for that quarter in respect of the —

- (a) Consolidated Fund;
- (b) Treasurer's Advance Account; and
- (c) Trust Fund,

together with a comparative statement of the Consolidated Fund receipts and payments for the corresponding quarter of the preceding financial year.

[Section 59 amended by No. 6 of 1993 s.8.]

60. Treasurer's annual statements

- (1) The Treasurer shall, by 31 August in each year, cause to be prepared and submitted for audit to the Auditor General statements of the receipts and payments for the financial year of the —
 - (a) Consolidated Fund;
 - (b) Treasurer's Advance Account; and
 - (c) Trust Fund, under the several heads of account of that fund.
- (2) The statements required by subsection (1) to be prepared by the Treasurer shall be prepared to the level and in the manner and form prescribed by regulations.
- (3) The Treasurer shall cause copies of the statements referred to in subsection (1) together with a copy of the opinion of the Auditor General on those statements to be laid before both Houses of Parliament within 21 days of receiving the Auditor General's opinion.
- (4) If, within or on the expiration of the period referred to in subsection (3) either House of Parliament is not sitting so that subsection (3) cannot be complied with, the Treasurer shall immediately on the expiration of that period —
 - (a) transmit copies of the statements prepared under subsection (1) together with the opinion of the Auditor General to the Clerk of the Legislative Council and the Clerk of the Legislative Assembly; and
 - (b) make the statements and opinion available to the public.
- (5) Where the Treasurer has in accordance with subsection (4) transmitted copies of his statements prepared under subsection (1) together with the opinion of the Auditor General to the Clerk of the Legislative Council and the Clerk of the Legislative Assembly, the statements shall for the purpose of

satisfying the time limit imposed by subsection (3) be deemed to have been laid before both Houses of Parliament.

- (6) Notwithstanding subsection (5), the statements and opinion shall be tabled in both Houses of Parliament within 21 days when Parliament is next sitting.

[Section 60 amended by No. 92 of 1990 s.29; No. 6 of 1993 s.8.]

61. Treasurer to advise both Houses of inability to table by 21 November

If the Treasurer is not able to cause copies of the statements and opinion of the Auditor General referred to in section 60 to be laid before both Houses of Parliament by 21 November in any year, the Treasurer shall by that date inform both Houses of Parliament of his inability to table the statements and opinion and the reasons for that inability.

[Section 61 amended by No. 92 of 1990 s.30.]

Division 13 — Reports of accountable officers of departments

62. Accountable officers of departments to report to Minister

- (1) The accountable officer of a department shall by 31 August in each year cause to be prepared and submitted to the Minister an annual report containing —
- (a) financial statements for the financial year;
 - (b) performance indicators and such other information as may be directed by the Treasurer's Instructions;
 - (c) a report on the operations of the department during the financial year; and
 - (d) such other information as the Minister may direct in writing.
- (2) Unless the Treasurer otherwise approves, the financial statements referred to in subsection (1)(a) shall be prepared on an accrual accounting basis and shall consist of —

- (a) a statement of financial transactions of the department for the financial year;
 - (b) a statement of the financial position of the department at the end of the financial year;
 - (c) proper and adequate notes to the financial statements; and
 - (d) such other financial statements and information as may be directed by the Treasurer's Instructions together with other financial information that the Minister may require.
- (2a) The financial statements referred to in subsection (2) shall —
- (a) present fairly the financial transactions of the department during the financial year to which they relate;
 - (b) where a statement of financial position at the end of the financial year is required to be prepared, present fairly the financial position of the department at the end of the financial year; and
 - (c) be certified in the manner required by the Treasurer's Instructions.
- (3) A report of operations required to be prepared by subsection (1) shall contain all the information that is required by the Treasurer's Instructions.
- (4) A department that has a subsidiary body shall exercise its control over that subsidiary body so as to ensure that the accountable officer of the department is provided with all the information relating to the subsidiary body that the accountable officer needs in order to comply with this section and the Treasurer's Instructions.

[Section 62 amended by No. 5 of 1989 s.5; No. 92 of 1990 s.31; No. 49 of 1996 s.36.]

63. Accountable officers to send accounts, etc. to Auditor General

The accountable officer of a department shall by 15 August in each year cause to be submitted to the Auditor General a copy of the financial statements and the information referred to in section 62(1)(a) and (b).

[Section 63 amended by No. 92 of 1990 s.32.]

64. Minister to table accountable officer's report

- (1) The Minister shall cause copies of each annual report referred to in section 62 together with a copy of the opinion of the Auditor General to be laid before both Houses of Parliament within 21 days of receiving the Auditor General's opinion.
- (2) If within or on the expiration of the period referred to in subsection (1) either House of Parliament is not sitting so that subsection (1) cannot be complied with, the Minister shall immediately on the expiration of that period —
 - (a) transmit copies of the annual report of the accountable officer together with the opinion of the Auditor General to the Clerk of the Legislative Council and the Clerk of the Legislative Assembly; and
 - (b) make the report and opinion available to the public.
- (3) Where the Minister has, in accordance with subsection (2), transmitted copies of the annual report of the accountable officer together with the opinion of the Auditor General to the Clerk of the Legislative Council and the Clerk of the Legislative Assembly, the report shall for the purposes of satisfying the time limit imposed by subsection (1) be deemed to have been laid before both Houses of Parliament.
- (4) Notwithstanding subsection (3), the annual report of the accountable officer and opinion of the Auditor General shall be tabled in both Houses of Parliament within 21 days when Parliament is next sitting.

65. Application for extension of time

- (1) Application may be made by an accountable officer to the Minister at any time before 15 August for an extension to a day not later than 31 August of the period within which the accountable officer is required to comply with section 63.
- (2) Application may be made by an accountable officer to the Minister at any time before 31 August —
 - (a) for an extension of the period within which the accountable officer is required to comply with section 62;
 - (b) for an extension to a day later than 31 August of the period within which the accountable officer is required to comply with section 63.
- (3) An application under subsection (1) or (2) shall be supported by detailed reasons and other relevant information.
- (4) Where the Minister grants an extension to an accountable officer under subsection (2) —
 - (a) the Minister shall within 21 days after granting the extension cause both Houses of Parliament to be informed of the details of the extension; and
 - (b) the accountable officer shall include details of the extension in his annual report.

[Section 65 amended by No. 92 of 1990 s.33.]

65A. Final report on abolition of department

- (1) The purpose of this section is to secure proper accountability on the abolition of a department by providing for a final report that —
 - (a) complies with the Treasurer's Instructions and with the requirements of this Act for annual reports as modified under subsection (6); and

- (b) is prepared and submitted by a reporting officer appointed by the Treasurer under subsection (2).
- (2) Before, on or after the abolition of a department the Treasurer shall appoint a person (“**the reporting officer**”) to prepare and submit a report (“**the final report**”) in respect of the department for the period from the expiry of the financial year of the department last reported on under this Act to the abolition of the department.
- (3) The Treasurer may give the reporting officer written directions as to the preparation and submission of the final report.
- (4) On appointment under subsection (2), the reporting officer has a duty to prepare and submit the final report.
- (5) The final report —
 - (a) shall include —
 - (i) financial statements of the kind referred to in section 62(1)(a); and
 - (ii) information of the kind referred to in section 62(1)(d);and
 - (b) shall also include —
 - (i) information of the kind referred to in section 62(1)(b); and
 - (ii) a report of the kind referred to in section 62(1)(c), to the extent that it is practicable for the reporting officer to include them.
- (6) Directions given by the Treasurer for the purposes of this section may include directions —
 - (a) specifying information to be included in the final report;
 - (b) so far as is necessary to enable the purpose of this section to be achieved effectively and without delay, modifying the application of this Division and any related regulations to the final report;

- (c) concerning such supplementary and incidental matters as the Treasurer thinks desirable to ensure proper accountability in respect of the abolished department;
 - (d) if the abolition of the department takes effect otherwise than on or at the end of 30 June in any year, specifying the dates that shall take effect in respect of the final report in place of those provided for in sections 62(1), 63 and 65; and
 - (e) if there is no Minister responsible or doubt exists whether a Minister is responsible, directing (after necessary consultations) which Minister shall be the Minister for the purposes of the application of sections 62 and 64 to the final report.
- (7) The Treasurer may amend or cancel a direction given for the purposes of this section.
- (8) For the purposes of this section, the reporting officer is entitled to be provided with reasonable assistance and facilities and to have full and free access at all reasonable times to all accounts and such other information, documents and records as the reporting officer considers necessary for the purposes of this section that is or are in the possession of any person; and the reporting officer may make copies of or take extracts from any of those accounts, documents and records and such other information.
- (9) A person who has in his possession any accounts, information, documents or records of the kind referred to in subsection (8) shall at all reasonable times upon request by the reporting officer produce to the reporting officer such accounts, information, documents or records as are specified in the request.
Penalty: \$1 000.
- (10) Subject to any directions given by the Treasurer for the purposes of this section, the reporting officer shall submit the financial statements prepared and information (if any) provided under

subsection (5)(a)(i) and (b)(i) for the opinion of the Auditor General.

- (11) Subject to any necessary modifications, this Act shall apply to the financial statements prepared and information (if any) provided under subsection (5)(a)(i) and (b)(i) in the same way as it applies to financial statements prepared and information provided under section 62(1)(a) and (b), except that section 93(1a) shall be taken to require the Auditor General to prepare and sign his opinion within 2 months of receiving the financial statements and information.
- (12) Section 64 applies to the final report in the same way as it applies to annual reports referred to in section 62.

[Section 65A inserted by No. 92 of 1990 s.34; amended by No. 49 of 1996 s.37.]

Division 14 — Statutory authority's reports

66. Accountable authority to report to Minister

- (1) The accountable authority of a statutory authority shall cause to be prepared and submitted to the Minister, within 2 months after the end of the financial year of the statutory authority, an annual report containing —
- (a) financial statements for the financial year;
 - (b) performance indicators and such other information as may be directed by the Treasurer's Instructions;
 - (c) a report on the operations of the statutory authority during the financial year; and
 - (d) such other information as the Minister may direct in writing.
- (2) A report of operations required to be prepared by subsection (1) shall contain all the information that is required by the Treasurer's Instructions.

- (3) The financial year of a statutory authority shall end on 30 June unless an Act provides otherwise.
- (4) A statutory authority that has a subsidiary body shall exercise its control over that subsidiary body so as to ensure that the accountable authority of the statutory authority is provided with all the information relating to the subsidiary body that the accountable authority needs in order to comply with this section, section 67 and the Treasurer's Instructions.

[Section 66 amended by No. 5 of 1989 s.6; No. 92 of 1990 s.35.]

67. Financial statements

- (1) Unless the Treasurer otherwise approves, the financial statements referred to in section 66(1)(a) shall be prepared on an accrual accounting basis and shall consist of —
 - (a) a statement of financial transactions of the statutory authority for the financial year;
 - (b) a statement of the financial position of the statutory authority at the end of the financial year;
 - (c) proper and adequate notes to the financial statements;
and
 - (d) such other financial statements and information as may be directed by the Treasurer's Instructions together with other financial information that the Minister may require.
- (2) The financial statements referred to in subsection (1) shall —
 - (a) present fairly the financial transactions of the statutory authority during the financial year to which they relate;
 - (b) where a statement of financial position at the end of the financial year is required to be prepared, present fairly the financial position of the statutory authority at the end of the financial year; and
 - (c) be certified in the manner required by the Treasurer's Instructions.

68. Accountable authorities to send accounts, etc. to Auditor General

The accountable authority of a statutory authority shall within 2 months after the end of the financial year of the statutory authority cause to be submitted to the Auditor General the financial statements and the other information referred to in section 66(1)(a) and (b).

69. Minister to table accountable authority's report

- (1) The Minister shall cause copies of each annual report referred to in section 66 together with a copy of the opinion of the Auditor General to be laid before both Houses of Parliament within 21 days of receiving the Auditor General's opinion.
- (2) If, within or on the expiration of the period referred to in subsection (1) either House of Parliament is not sitting so that subsection (1) cannot be complied with, the Minister shall immediately on the expiration of that period —
 - (a) transmit copies of the annual report of the accountable authority together with the opinion of the Auditor General to the Clerk of the Legislative Council and the Clerk of the Legislative Assembly; and
 - (b) make the report and opinion available to the public.
- (3) Where the Minister has, in accordance with subsection (2), transmitted copies of the annual report of the accountable authority to the Clerk of the Legislative Council and the Clerk of the Legislative Assembly, the report shall for the purposes of satisfying the time limit imposed by subsection (1) be deemed to have been laid before both Houses of Parliament.
- (4) Notwithstanding subsection (3), the annual report of the accountable authority and the opinion of the Auditor General shall be tabled in both Houses within 21 days when Parliament is next sitting.

70. Application for extension of time

- (1) Application may be made by the accountable authority of a statutory authority at any time within 2 months of the end of the financial year of that statutory authority to the Minister for an extension of the period within which the accountable authority is required to comply with sections 66 and 68.
- (2) An application under subsection (1) shall be supported by detailed reasons and other relevant information.
- (3) Where the Minister grants an extension to an accountable authority under subsection (1) —
 - (a) the Minister shall within 21 days after granting the extension cause both Houses of Parliament to be informed of the details of the extension; and
 - (b) the accountable authority shall include details of the extension in its annual report.

70A. Final report on abolition of statutory authority

Subject to any other written law, section 65A applies in relation to the abolition of a statutory authority as if —

- (a) references in that section to a department were references to a statutory authority; and
- (b) references in that section to provisions of sections 62 to 65 were references to the equivalent provisions of sections 66 to 70.

[Section 70A inserted by No. 49 of 1996 s.38.]

Part III — Audit

Division 1 — The Auditor General

71. Appointment of Auditor General

- (1) The Governor shall appoint an appropriately qualified Auditor General.
- (2) The *Public Sector Management Act 1994* does not apply to or in relation to the appointment of the Auditor General and the Auditor General is not, except as provided in section 4 of that Act, subject to the provisions of that Act.

[Section 71 amended by No. 113 of 1987 s.32; No. 32 of 1994 s.12.]

72. Salary and entitlements

- (1) The Auditor General shall receive salary and allowances at such rates per annum as are determined by the Salaries and Allowances Tribunal established by the *Salaries and Allowances Act 1975* and such salaries and allowances payable to the Auditor General are hereby charged on the Consolidated Fund which to the necessary extent is appropriated accordingly.
- (2) The Auditor General shall be entitled to such leave of absence and other conditions of service as are applicable to public service officers within the meaning of the *Public Sector Management Act 1994*.

[Section 72 amended by No. 6 of 1993 s.8; No. 32 of 1994 s.12.]

73. Rights of officers preserved

Where a person, immediately prior to appointment as Auditor General —

- (a) occupied an office in the public service under the *Public Service Act 1978*⁵, that person shall continue to retain his existing and accruing rights, including his rights under the *Superannuation and Family Benefits Act 1938*,

as if his service as Auditor General were service as an officer of the public service; or

- (b) occupied an office in a statutory or public authority or local government, that person shall retain his rights (if any) under the *Superannuation and Family Benefits Act 1938*, and such other rights and entitlements earned or accrued as an officer of that authority as may be approved by the Governor, as if his service as Auditor General were continuing service.

[Section 73 amended by No. 14 of 1996 s.4.]

74. Tenure of office

- (1) Subject to this Act, the Auditor General is entitled to hold office until he attains the age of 65 years.
- (2) Notwithstanding subsection (1), the Governor may authorize the Auditor General to continue to hold office after attaining the age of 65 years, if the Auditor General is able and willing to do so, for such period not exceeding 12 months as the Governor determines.
- (3) The Auditor General may resign his office by writing signed by him and delivered to the Governor.

75. Suspension and removal from office

- (1) The Governor may suspend the Auditor General from office —
 - (a) for misbehaviour or incompetence;
 - (b) for physical or mental incapacity impairing the performance of his functions;
 - (c) if the Auditor General directly or indirectly engages in any paid employment outside the duties of the office of Auditor General, or in any trade or business other than as a member of a body corporate consisting of more than 20 persons;

- (d) if the Auditor General is or becomes an undischarged bankrupt or a person whose property is subject to an order or arrangement under the laws relating to bankruptcy; or
 - (e) if the Auditor General absents himself from duty for any period in excess of 28 consecutive days without the consent of the Governor.
- (2) The Treasurer shall cause to be laid before each House of Parliament, within 7 sitting days of that House after the suspension of the Auditor General from office, a full statement of the grounds for the suspension.
- (3) The suspension shall be lifted and the Auditor General restored to office unless each House of Parliament, within 21 days from the time when the statement referred to in subsection (2) was laid before it, declares by resolution that the Auditor General ought to be removed from office.
- (4) If each House of Parliament does so declare within the period referred to in subsection (3), the Auditor General shall be removed from office by the Governor.

76. Declaration by Auditor General

The Auditor General, before entering upon the duties or exercising the powers vested in the Auditor General by this Act, shall make and subscribe before the Governor in Executive Council a declaration in the form in Schedule 2.

77. Acting appointments

- (1) The Governor may appoint a person to act in the office of Auditor General —
- (a) during a vacancy in that office; or
 - (b) during any period or during all periods when the person holding or appointed to act in that office is absent from duty or is for any other reason unable to perform the functions of that office.

- (2) An appointment under subsection (1) may be made at any time and may be expressed to have effect only in the circumstances specified in the instrument of appointment.
- (3) A person who is acting in the office of Auditor General shall perform all the functions of the office of Auditor General under this Act and shall be subject to all relevant provisions of this Act applying to the Auditor General.
- (4) The validity of anything done by or in relation to a person purporting to act in the office of Auditor General under an appointment made under subsection (1) shall not be called in question on the ground that the occasion for the appointment had not arisen, that there is a defect or irregularity in the appointment, that the appointment had ceased to have effect or that the occasion for the person to act had not arisen or had ceased.
- (5) A person appointed under this section to act as Auditor General shall, prior to the first occasion on which he so acts, make and subscribe before the Governor in Executive Council a declaration in the form in Schedule 2.

Division 2 — Audits

78. Auditor General to audit accounts

- (1) Subject to this Act, the Auditor General shall audit the Treasurer's accounts, the departmental accounts, the accounts of statutory authorities and such other accounts as the Treasurer may require to be audited by the Auditor General.
- (2) The audit of the accounts of every department and statutory authority shall be performed at such times as the Auditor General thinks fit but once in respect of each financial year at the least.
- (3) Where a grant or advance of moneys is made by the Government to a person for specific purposes, the Treasurer may require the Auditor General to audit the accounts of that person to ascertain whether the moneys granted or advanced

have been expended in accordance with the purposes of the grant or advance.

78A. Audits of subsidiary bodies

- (1) Where a department or statutory authority has a local subsidiary that has power to appoint an auditor the department or statutory authority shall exercise its control over the local subsidiary so as to ensure that the local subsidiary appoints the Auditor General as its auditor.
- (2) For the purposes of carrying out an audit of a local subsidiary referred to in subsection (1) the Auditor General shall have the powers and duties conferred and imposed by this Division (including the power conferred by section 82), and those powers and duties shall be in addition to the powers and duties conferred and imposed by the *Companies (Western Australia) Code*² or any other written law in relation to the audit.
- (3) Where a department or statutory authority has a foreign subsidiary that has power to appoint an auditor —
 - (a) the department or statutory authority shall exercise its control over the foreign subsidiary so as to ensure that —
 - (i) the foreign subsidiary appoints as its auditor a person nominated by the Auditor General; and
 - (ii) the person appointed as auditor performs such audits and examinations, and makes such reports to the accountable officer or accountable authority of the department or statutory authority, as the Auditor General requests;
 - and
 - (b) the accountable officer or accountable authority of the department or statutory authority shall transmit any report received under paragraph (a)(ii) to the Auditor General.
- (4) In this section —

“foreign subsidiary” means a subsidiary body that is a recognized company within the meaning of the *Companies (Western Australia) Code*² or is otherwise formed or incorporated under the law of another State or a Territory or of a place other than a State or Territory;

“local subsidiary” means any subsidiary body that is not a foreign subsidiary.

[Section 78A inserted by No. 5 of 1989 s.7.]

79. Duties of Auditor General as to audits

- (1) The Auditor General shall perform the audits which he is required to perform under this Act in such manner as the Auditor General thinks fit in accordance with auditing standards and practices and having regard to the character and effectiveness of the internal control and internal audit of the relevant department, statutory authority or other body.
- (2) In the performance of audits under this Act, the Auditor General shall consider whether the requirements of this Act and every other relevant written law have been complied with.

80. Power to investigate

The Auditor General may at any time —

- (a) audit the accounting and financial management information systems of the Treasurer or any department or statutory authority to determine their effectiveness in achieving or monitoring programme results;
- (b) conduct any investigation that he considers necessary concerning any matter relating to the accounts of the Treasurer, a department or a statutory authority or to public moneys, other moneys or moneys of a statutory authority or to public property or other property and may carry out examinations of the efficiency and effectiveness of departments, statutory authorities or parts of departments or statutory authorities.

81. Audit of the accounts of the Auditor General

- (1) The Auditor General shall not audit the accounts of the Office of the Auditor General.
- (2) The Governor may appoint a registered company auditor within the meaning of the *Companies (Western Australia) Code*² to audit the financial statements and the information referred to in section 62(1)(a) and (b) relating to the Office of the Auditor General.
- (3) A person who performs an audit in accordance with this section shall be entitled to receive a fee to be determined by the Treasurer.
- (4) An audit under this section shall be performed in accordance with auditing standards and practices.

[Section 81 amended by No. 3 of 1986 s.18.]

82. Auditor General may appoint person to audit

- (1) The Auditor General may by writing signed by him appoint an officer of the public service or some other person, whether corporate or unincorporate, to carry out all or a part of any audit that the Auditor General is required by this Act or by any other Act or by arrangement to carry out and a person so appointed shall report on completion of the audit to the Auditor General.
- (2) The fee payable to a person appointed under subsection (1) who is not an officer of the public service shall be fixed by the Auditor General.

83. Access to accounts

- (1) For the purpose of any audit performed under this Act, the Auditor General, or a person appointed by writing signed by him, is entitled to full and free access at all reasonable times to —
 - (a) all accounts and such other information, documents and records which the Auditor General considers necessary for the purpose of this Act;

- (b) public moneys, other moneys or moneys of a statutory authority;
- (c) public property or other property,

that is or are in the possession of any person and the Auditor General, or a person so appointed, may make copies of or extracts from any of those accounts, documents and records and such other information.

- (2) A person who has in his possession any accounts, information, documents or records of the kind referred to in subsection (1), public moneys or other moneys or moneys of a statutory authority or public property or other property shall at all reasonable times upon request by the Auditor General or a person appointed by him under subsection (1), produce to the Auditor General or person such accounts, information, documents, records, moneys or property as are specified in the request.

Penalty: \$1 000.

84. Bank or other financial institution to furnish information

Whenever requested to do so by the Auditor General, the manager or person in charge of or responsible for an account held by a bank or other financial institution in which public moneys or other moneys or moneys of a statutory authority have been deposited shall provide the Auditor General with such statements, certificates and information regarding any account relating to such moneys as the Auditor General specifies.

85. Power to require information

- (1) The Auditor General may require any accountable officer, accountable authority or other officer of a department or statutory authority to furnish him with such information or explanation as he thinks necessary for the purposes of any audit performed under this Act and a person so required shall furnish the information or explanation.

(2) The Auditor General may require any person to furnish him with such information or explanation as he thinks necessary for the purposes of any audit performed under section 78(3) and a person so required shall furnish the information or explanation.

(3) A person who is required to furnish information or an explanation under subsection (1) or (2) shall not without reasonable excuse fail to comply with that requirement within 14 days of receiving notification of it.

Penalty: \$1 000.

(4) In this section —

“officer” in relation to a department or a statutory authority, means a person who is —

- (a) employed under the *Public Service Act 1978*⁵ or any other written law;
- (b) employed by a Minister;
- (c) employed under the provisions of any industrial award or agreement;
- (d) engaged by a department or a statutory authority as a consultant or is an employee of such a consultant; or
- (e) appointed to be a member of a statutory authority or a member of a body (by whatever name called) established by written law, cabinet decision, Ministerial, departmental or statutory authority decision, or otherwise and whether or not remuneration is payable to the person.

86. Power to call for persons and papers

(1) The Auditor General may, by notice in writing signed by him, require a person named in the notice to appear personally before the Auditor General at a time and place to be named in writing and to answer fully any question that may be put to that person and to produce to the Auditor General such accounts, records, books, vouchers, documents, and papers in his possession or control as shall appear to the Auditor General to be necessary

for the purposes of an audit required to be carried out by the Auditor General under this Act.

- (2) The Auditor General may cause a search to be made in, and extracts to be taken from, any book, document, system or record in the custody of the Treasurer or in any public office or office of a statutory authority, without paying any fee for the same.
- (3) A person of whom a requirement is made under subsection (1) shall not without reasonable excuse fail to comply with the requirement.

Penalty: \$1 000.

87. Power to administer and examine on oath

The Auditor General may examine upon oath or affirmation (which oath or affirmation he is hereby empowered to administer) all persons whom he shall think fit to examine respecting all matters and things whatever necessary for the due performance and exercise of the duties and powers vested in him.

88. Power to obtain opinion

The Auditor General shall be entitled to lay before the Crown Solicitor a case in writing as to any question concerning the powers of the Auditor General or the discharge of his duties or a question of law relating to any audit and the Crown Solicitor shall give him a written opinion on such case.

89. Communication with Treasurer

The Auditor General shall draw to the attention of the Treasurer all matters arising out of the exercise of his powers and the performance of his duties under this Act or the regulations that are, in the opinion of the Auditor General, of sufficient importance to justify doing so.

90. Protection from liability

- (1) No action or claim for damages lies against the Auditor General, or any person acting on behalf of, or with the authority of, the Auditor General, for or on account of anything done or omitted, or ordered or authorized to be done or omitted —
 - (a) under, or apparently under, this Act or any other written law; or
 - (b) for the purpose, or apparently for the purpose, of giving effect to this Act or any other written law.
- (2) Subsection (1) does not apply if it is proved that the thing was done or omitted, or ordered or authorized to be done or omitted, maliciously and without reasonable and probable cause.

[Section 90 inserted by No. 49 of 1996 s.39.]

91. Information confidential

The Auditor General and each person employed in the Office of the Auditor General or appointed to assist the Auditor General in respect of a particular matter shall preserve secrecy with respect to all matters that come to his knowledge in the course of his employment or duties under this Act and shall not communicate any such matters to any person, except as may be required in connection with the administration of this Act or any proceedings under this Act or under *The Criminal Code*.

Penalty: \$2 500.

92. Audit fees

- (1) Subject to subsection (2), the Auditor General shall determine whether a fee is to be charged for an audit and the amount of that fee.
- (2) No fee shall be payable by any department or authority that operates directly on the Consolidated Fund or is substantially financed from moneys standing to the credit of that Fund except with the approval of the Treasurer.

[Section 92 amended by No. 6 of 1993 s.8; No. 49 of 1996 s.64.]

Division 3 — Auditor General's opinions and reports

93. Opinion on financial statements

- (1) The Auditor General shall, within the periods specified in subsection (1a), prepare and sign an opinion on the audit of the Treasurer's annual statements, each department's financial statements and performance indicators and each statutory authority's financial statements and performance indicators, and shall state whether in his opinion —
 - (a) the financial statements are based on proper accounts and records;
 - (b) the financial statements have been properly drawn up so as to present fairly the transactions for the period under review and, as the case may require, the financial position at the end of that period;
 - (c) the controls exercised by the Treasurer and the Treasury or the department or statutory authority, as the case may require, are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of moneys and the acquisition and disposal of public property or other property and incurring of liabilities have been in accordance with legislative provisions; and
 - (d) the performance indicators are relevant and appropriate having regard to their purpose and fairly represent indicated performance.
- (1a) The Auditor General shall prepare and sign the opinions referred to in subsection (1) —
 - (a) in the case of the Treasurer's annual statements prepared in accordance with section 60(1) and (2), by 31 October;
 - (b) in the case of a department's financial statements and information prepared in accordance with section 62(1)(a) and (b), by 15 October or if the statements and information are received after 15 August, within 2 months of receiving them; and

- (c) in the case of a statutory authority's financial statements and information prepared in accordance with section 66(1)(a) and (b), within 5 months of the end of the statutory authority's financial year or if the statements and information are received later than 2 months after the end of that financial year, within 3 months of receiving them.
- (2) The Auditor General shall within the periods specified in subsection (1a) transmit his opinions prepared and signed under that subsection —
 - (a) in the case of the Treasurer's annual statements, to the Treasurer;
 - (b) in the case of a department's financial statements, to the Minister and a copy to the Treasurer and the accountable officer of the department; and
 - (c) in the case of a statutory authority's financial statements, to the Minister and a copy to the accountable authority of the statutory authority.

[Section 93 amended by No. 92 of 1990 s.36; No. 49 of 1996 s.40.]

94. Interim reports

- (1) If for any reason the Auditor General is unable to issue an opinion required by section 93 within the period provided by that section, he shall within that period prepare and sign an interim report on the audit of the statements concerned and transmit that interim report —
 - (a) in the case of the Treasurer's annual statements, to the Treasurer;
 - (b) in the case of a department's financial statements, to the Minister and a copy to the Treasurer and the accountable officer of the department; and

- (c) in the case of a statutory authority's financial statements, to the Minister and a copy to the accountable authority of the statutory authority.
- (2) In a case to which subsection (1)(a) applies, the Treasurer, and in a case to which subsection (1)(b) or (c) applies, the Minister, shall cause copies of the Auditor General's interim report to be laid before both Houses of Parliament within 7 sitting days of receiving that report.

95. Report of Auditor General

- (1) The Auditor General shall, at least once in each year, prepare and submit a report to both Houses of Parliament on such matters arising from his powers, duties and functions under this Act that in his opinion are of such significance as to require reporting in such manner and, without limiting the generality of this provision, the Auditor General shall in that report —
 - (a) draw attention to any case in which the functions of accountable officers or accountable authorities were not adequately and properly performed; and
 - (b) include particulars of any major change made by him in the extent or character of the audit.
- (2) The Auditor General shall, within 14 days after making and signing a report referred to in subsection (1), transmit it to both Houses of Parliament if the Parliament is then in session and sitting.
- (3) The Auditor General shall, within 14 days after making and signing the report referred to in subsection (1), if the Parliament is not then in session and sitting, transmit a copy of the report to the Clerk of the Legislative Assembly and the Clerk of the Legislative Council and make the report available to the public.

Part IV — Miscellaneous

96. Regulations

- (1) The Governor may make regulations prescribing all matters and things that by this Act are required or permitted to be prescribed or that are necessary or convenient to be prescribed for giving effect to this Act and in particular for and with respect to —
- (a) the preparation of annual estimates of receipts and payments in respect of the Consolidated Fund;
 - (b) the quarterly and annual statements required to be prepared under this Act;
 - (c) the supplementation of appropriations;
 - (d) the preparation of and practice in relation to warrants required by this Act;
 - (e) the arrangements made with banks and the procedures to be followed in relation to bank accounts;
 - (f) the control of public property and other property;
 - (fa) the way in which proceeds from the disposal of public property are to be dealt with;
 - (g) procedures for conferring on officers the powers necessary to enable them to inspect accounts and related records.
- (2) Regulations may be made under subsection (1)(fa) to provide that, in circumstances prescribed in those regulations, proceeds of the disposal of public property may be dealt with otherwise than by payment to the Consolidated Fund, and regulations so made have effect notwithstanding section 64 of the *Constitution Act 1889*.

[Section 96 amended by No. 3 of 1986 s.19; No. 92 of 1990 s.37; No. 5 of 1991 s.35; No. 6 of 1993 s.8; No. 49 of 1996 s.41.]

97. Repeal

[Omitted under Reprints Act 1984 s.7(4)(f).]

98. Transitional and savings

- (1) Schedule 3 has effect.
- (2) Except as otherwise provided in Schedule 3, nothing in that Schedule affects any saving provided by the *Interpretation Act 1984*.

Schedule 1

Schedule 1

[Sections 3 and 4]

List of Statutory Authorities

Agricultural Practices Board of Western Australia
Albany Port Authority
Animal Resources Authority
Anti-Corruption Commission

Betting Control Board
Botanic Gardens and Parks Authority
Building and Construction Industry Training Board
Bunbury Port Authority
Bunbury Water Board
Busselton Water Board

Central Metropolitan College of TAFE
Central West College of TAFE
Coal Industry Superannuation Board
Coal Mines Accident Relief Fund Trust
Commission on Government
Commissioner of Main Roads
Commissioner of Workplace Agreements
Construction Industry Long Service Leave Payments Board
Country High School Hostels Authority
Country Housing Authority
Curriculum Council
Curtin University of Technology

Dairy Industry Authority of Western Australia
Dampier Port Authority
Disability Services Commission
Dried Fruits Board

East Perth Redevelopment Authority
Edith Cowan University
Esperance Port Authority

Fire and Emergency Services Authority of Western Australia
Fremantle Cemetery Board
Fremantle Port Authority

Gaming Commission of Western Australia
Gascoyne Development Commission
Geraldton Port Authority
Gold Corporation
Goldfields-Esperance Development Commission
Government Employees' Housing Authority
Government Employees Superannuation Board
Great Southern Development Commission
Great Southern Regional College of TAFE

Hedland College
Herd Improvement Service of Western Australia
Heritage Council of Western Australia
Horticultural Produce Commission

Agency established under section 7B of the *Hospitals and Health Services Act 1927*

Hospital Boards constituted under section 15 of the *Hospitals and Health Services Act 1927* and the Minister in relation to any public hospital controlled by him under section 7 of that Act

Insurance Commission of Western Australia

Karratha College
Keep Australia Beautiful Council (W.A.)
Kimberley Development Commission

Landcare Trust
Law Reform Commission of Western Australia
Legal Aid Commission of Western Australia
Legal Contribution Trust
Legal Costs Committee
Local Health Authorities Analytical Committee
Lotteries Commission

Metropolitan Cemeteries Board
Metropolitan (Perth) Passenger Transport Trust
Midland College of TAFE
Mid West Development Commission
Minerals and Energy Research Institute of Western Australia
Murdoch University

Schedule 1

North West Academy of Sport
Office of Health Review
Parliamentary Superannuation Board
Peel Development Commission
Perth International Centre for Application of Solar Energy
Perth Market Authority
Perth Theatre Trust
Pilbara Development Commission
Port Hedland Port Authority
Potato Marketing Corporation of Western Australia
Professional Standards Council
Public Trustee
R & I Holdings
Racecourse Development Trust
Racing Penalties Appeal Tribunal of Western Australia
Real Estate and Business Agents Supervisory Board
Recreation Camps and Reserve Board
Rottnest Island Authority
Rural Adjustment and Finance Corporation of Western Australia
Screen West (Inc.)
Settlement Agents Supervisory Board
Small Business Development Corporation
South East Metropolitan College of TAFE
South Metropolitan College of TAFE
South West Development Commission
South West Regional College of TAFE
State Government Insurance Corporation
State Supply Commission
Subiaco Redevelopment Authority
Swan River Trust
The Aboriginal Affairs Planning Authority
The Agriculture Protection Board of Western Australia
The Anzac Day Trust
The Board of the Art Gallery of Western Australia
The Burswood Park Board
The Carnarvon Banana Industry Compensation Committee

The Coal Miner's Welfare Board of Western Australia
The Eastern Goldfields Transport Board
The Grain Pool of W.A.
The Library Board of Western Australia
The National Trust of Australia (W.A.)
The Potato Growing Industry Trust Fund Advisory Committee
The Poultry Industry Trust Fund Committee
The Queen Elizabeth II Medical Centre Trust
The State Housing Commission
The University of Western Australia
The Western Australian Egg Marketing Board
The Western Australian Government Railways Commission
The Western Australian Museum
Totalisator Agency Board
Trustees of the Public Education Endowment

Water and Rivers Commission
West Coast College of TAFE
Western Australian Alcohol and Drug Authority
Western Australian Boxing Commission
Western Australian Building Management Authority
Western Australian Coastal Shipping Commission
Western Australian Financial Institutions Authority
Western Australian Fire Brigades Superannuation Board
Western Australian Gas Disputes Arbitrator
Western Australian Greyhound Racing Authority
Western Australian Health Promotion Foundation
Western Australian Independent Gas Pipelines Access Regulator
Western Australian Institute of Sport
Western Australian Land Authority
Western Australian Meat Industry Authority
Western Australian Meat Marketing Corporation
Western Australian Planning Commission
Western Australian Sports Centre Trust
Western Australian Tourism Commission
Western Australian Treasury Corporation
Wheatbelt Development Commission
Workers' Compensation and Rehabilitation Commission

Zoological Gardens Board

Schedule 1

[Schedule 1 amended by No. 3 of 1986 s.20; No. 16 of 1986 s.26; No. 39 of 1986 s.35; No. 51 of 1986 s.46(2); No. 94 of 1986 s.39; No. 101 of 1986 s.22; No. 2 of 1987 s.65; No. 9 of 1987 s.35; No. 32 of 1987 s.36; No. 65 of 1987 s.44; No. 88 of 1987 s.21; No. 89 of 1987 s.41; No. 91 of 1987 s.51; No. 99 of 1987 s.79; No. 113 of 1987 s.32; No. 4 of 1988 s.34; No. 19 of 1988 s.9; No. 21 of 1988 s.34; No. 52 of 1988 s.13(2); No. 5 of 1989 s.8; No. 28 of 1989 s.33; No. 31 of 1989 s.20; No.48 of 1989 s.24; No. 6 of 1990 s.13; No. 10 of 1990 s.36; No. 39 of 1990 s.36; No. 40 of 1990 s.47; No. 46 of 1990 s.28; No. 73 of 1990 s.45; No. 76 of 1990 s.33; No. 91 of 1990 s.17; No. 97 of 1990 s.3; No. 104 of 1990 s.36; No. 5 of 1991 s.35; No.62 of 1991 s.59; No. 29 of 1992 s.56; No. 35 of 1992 s.49; No. 59 of 1992 s.25; No. 60 of 1992 s.17; No. 2 of 1993 s.16; No. 13 of 1993 s.103; No. 32 of 1993 ss.11 and 26; No. 36 of 1993 s.11; No. 40 of 1993 s.20; No. 53 of 1993 s.44; No. 26 of 1994 s.25; No. 35 of 1994 s.67; No. 36 of 1994 s.35; No. 45 of 1994 s.20; No. 59 of 1994 s.12; No. 83 of 1994 s.50; No. 84 of 1994 s.46; No. 89 of 1994 s.109; No. 103 of 1994 s.18; No. 11 of 1995 s.58(2); No. 24 of 1995 s.54; No. 26 of 1995 s.22; No. 73 of 1995 s.188; No. 63 of 1995 s.93; No. 75 of 1995 s.80(3); No. 15 of 1996 s.8(2); No. 29 of 1996 s.26; No. 35 of 1996 s.27; No. 42 of 1996 s.71; No. 45 of 1996 s.38; No. 17 of 1997 s.35; No. 22 of 1997 s.58; No. 4 of 1998 s.48; No. 23 of 1998 s.20; No. 30 of 1998 s.8; No. 42 of 1998 s.38; No. 53 of 1998 s.56; No. 65 of 1998 s.89; and amended in Gazette 6 February 1987 p.292; 30 June 1987 p.2546; 25 September 1987 p.3717; 4 December 1987 p.4326; 8 April 1988 p.1108; 16 December 1988 p.4869; 9 June 1989 p.1662; 30 June 1989 p.1896; 30 March 1990 p.1666; 5 October 1990 p.5163; 8 March 1991 p.1070; 10 May 1991 p.2402; 28 February 1992 p.1023; 27 March 1992 p.1372; 19 June 1992 p.2579; 13 August 1993 p.4409; 18 August 1995 p.3777; 19 September 1995 p.4433; 9 January 1996 p.93; 12 May 1998 p.2801; 7 August 1998 p.4140; 18 September 1998 p.5181.]

Schedule 1A

[Section 4]

Modifications applicable in special cases

Part I

Administrations deemed to be departments

The provisions specified in column 1 are modified and shall have effect for the purposes of section 4(3) (which refers to an administration deemed to be a department for the purposes of this Act) as if they were in the form set out opposite in column 2.

| Column 1 | Column 2 |
|-----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Section | Modification |
| 45 | <p>45. (1) Amounts in respect of public property held for or on behalf of the State and revenue and other debts due to the State may be written off by an accountable officer subject to and in accordance with the limits prescribed by regulations.</p> <p>(2) Amounts in respect of public property held for or on behalf of the State and revenue and other debts due to the State greater than the amounts prescribed by regulations for the purpose of subsection (1) may be written off by the accountable officer with the prior approval of the Governor.</p> |
| 52 | <p>52. (1) There shall be an accountable officer for each department who shall be responsible for the financial administration of the services under the control of the department.</p> <p>(2) The Treasurer shall appoint a person to be the accountable officer for each department and shall make the appointment in writing signed by him.</p> |
| 62(1) | <p>62. (1) The accountable officer of a department shall by 31 August in each year cause to be prepared an annual report containing –</p> <ul style="list-style-type: none"> (a) financial statements of receipts and payments for the financial year; (b) performance indicators and such other information as may be directed by the Treasurer’s Instructions; and (c) a report on the operations of the department during the financial year. |

Schedule 1A

| Column 1 | Column 2 |
|----------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Section</i> | <i>Modification</i> |
| 63 | 63. The accountable officer of a department shall by 31 August in each year cause to be submitted to the Auditor General and the Treasurer a copy of the financial statements and the information referred to in section 62(1)(a) and (b). |
| 64 | 64. (1) The accountable officer shall transmit copies of each annual report referred to in section 62 together with a copy of the opinion of the Auditor General to both Houses of Parliament within 21 days of receiving the Auditor General's opinion if the Parliament is then in session and sitting. (2) The accountable officer shall, within 21 days of receiving the opinion of the Auditor General referred to in subsection (1), if the Parliament is not then in session and sitting, transmit copies of his annual report referred to in section 62 together with a copy of the opinion of the Auditor General to the Clerk of the Legislative Assembly and the Clerk of the Legislative Council and make the report and the opinion available to the public. |
| 65 | 65. If the accountable officer is not able to cause to be prepared by 31 August in a year an annual report as required by section 62(1), the accountable officer shall by that date inform both Houses of Parliament of his inability to do so and the reasons for that inability. |
| 93(2)(b) | (b) in the case of a department's financial statements, to the accountable officer of the department and a copy to the Treasurer; and |
| 94(1)(b) | (b) in the case of a department's financial statements, to the accountable officer of the department and a copy to the Treasurer; and |
| 94(2) | (2) In a case to which subsection (1)(b) applies, the accountable officer shall transmit copies of the Auditor General's interim report to both Houses of Parliament within 7 sitting days of receiving that report. |

Part II

Office of the Auditor General

The provisions specified in column 1 are modified and shall have effect for the purposes of section 4(4) (which refers to the Office of the Auditor General) as if they were in the form set out opposite in column 2.

| Column 1 | Column 2 |
|-----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Section</i> | <i>Modification</i> |
| 45 | <p>45. (1) Amounts in respect of public property held for or on behalf of the State and revenue and other debts due to the State may be written off by the accountable officer of the Office of the Auditor General subject to and in accordance with the limits prescribed by regulations.</p> <p>(2) Amounts in respect of public property held for or on behalf of the State and revenue and other debts due to the State greater than the amounts prescribed by regulations for the purpose of subsection (1) may be written off by the accountable officer of the Office of the Auditor General with the prior approval of the Governor.</p> |
| 52 | <p>52. (1) The accountable officer for the Office of the Auditor General shall be responsible for the financial administration of the services under the control of the department.</p> <p>(2) The Auditor General shall be the accountable officer for that department.</p> |
| 62(1) | <p>62. (1) The accountable officer of the Office of the Auditor General shall by 31 August in each year cause to be prepared an annual report containing –</p> <ul style="list-style-type: none"> (a) financial statements of receipts and payments for the financial year; (b) performance indicators and such other information as may be directed by the Treasurer’s Instructions; and (c) a report on the operations of the Office of the Auditor General during the financial year. |
| 63 | <p>63. The accountable officer of the Office of the Auditor General shall by 31 August in each year cause to be submitted to the auditor appointed under section 81(2) and the Treasurer a copy of the financial statements and the information referred to in section 62(1)(a) and (b).</p> |

Schedule 1A

Column 1

Column 2

Section

Modification

| | |
|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 64 | <p>64. (1) The accountable officer of the Office of the Auditor General shall transmit copies of his annual report referred to in section 62 together with a copy of the opinion of the auditor appointed in accordance with section 81(2) to both Houses of Parliament within 21 days of receiving the auditor's opinion if the Parliament is then in session and sitting.</p> <p>(2) The accountable officer of the Office of the Auditor General shall, within 21 days of receiving the auditor's opinion referred to in subsection (1), if the Parliament is not then in session and sitting, transmit copies of his annual report referred to in section 62 together with a copy of the opinion of the auditor to the Clerk of the Legislative Assembly and the Clerk of the Legislative Council and make the report and the opinion available to the public.</p> <p>(3) The annual report of the accountable officer of the Office of the Auditor General and the auditor's opinion may be attached to a report prepared and submitted under section 95 or submitted separately.</p> |
| 65 | <p>65. If the accountable officer of the Office of the Auditor General is not able to cause to be prepared by 31 August in a year an annual report as required by section 62(1), the accountable officer shall by that date inform both Houses of Parliament of his inability to do so and the reasons for that inability.</p> |

[Schedule 1A inserted by No. 3 of 1986 s.21; amended by No. 92 of 1990 s.38; No. 32 of 1994 s.12.]

Schedule 2

[Sections 76 and 77]

FORM OF DECLARATION

I,, do solemnly and sincerely promise and declare that, according to the best of my skill and ability, I will faithfully, impartially and truly execute the office and perform the duties of Auditor General according to law.

.....

Schedule 3

[Section 98]

Transitional and savings provisions

1. Auditor General under repealed Act

The person holding the office of Auditor General under the repealed Act immediately before the commencement of Part III shall continue to hold the office of Auditor General under and subject to this Act and shall be deemed to have been appointed under section 71.

2. Trust statements for existing accounts

- (1) The accountable officer or accountable authority responsible for the administration of an account that immediately before the commencement of Division 1 of Part II formed part of the Trust Fund under the repealed Act shall, before the expiry of 12 months after the commencement of that Division, prepare for the purposes of this Act and subject to the satisfaction of the Under Treasurer, a trust statement in accordance with section 10 in respect of that account.
- (2) A copy of the trust statement for each account referred to in subclause (1) shall be included in the Treasurer's statements for the financial year first ending after the commencement of Division 1 of Part II.

3. Agreement with bank

An agreement made under section 21 of the repealed Act and in force immediately before the commencement of Division 3 of Part II shall be deemed to have been made under section 20(1).

4. Bank accounts

- (1) An account kept under section 19 of the repealed Act with a bank immediately before the commencement of Division 3 of Part II shall on that day be deemed to have been opened with the approval of the Treasurer under section 21.
- (2) An overdraft existing immediately before the commencement of Division 3 of Part II and authorized under the repealed Act shall on that day be deemed to be an overdraft in respect of which the Treasurer has given prior approval under section 22.

5. Transitional approval of dealers

Upon the coming into operation of Division 7 of Part II —

- (a) the persons approved and registered as dealers for the purposes of the *Public Moneys Investment Act 1961*⁶ immediately prior to the repeal of that Act shall be deemed to be approved and registered as dealers for the purposes of Division 7 of Part II; and
- (b) the register compiled and maintained under section 3(5) of the *Public Moneys Investment Act 1961*⁶ shall thereupon be the register compiled for the purposes of Division 7 of Part II.

6. Application to completed financial years

This Act shall not apply in respect of a financial year of a department or statutory authority that has ended before any section of this Act comes into operation and the repealed Act shall continue to apply in respect of such a financial year as if it had not been repealed.

7. Transitional application to statutory authorities

This Act shall not apply in respect of a financial year of a statutory authority that has commenced but has not ended before Division 9 or 14 of Part II comes into operation.

8. Transitional application to section 42

If any part of Part II comes into operation on the first day of the financial year of a statutory authority, section 42 does not apply to any such statutory authority in respect of that financial year.

9. Savings of appointments of persons to audit

An appointment made under a written law or by the Auditor General under the repealed Act, and subsisting immediately before the commencement of Part III, of a person to carry out all or part of any audit that the Auditor General is required by this Act or by any other Act or by arrangement to carry out shall be deemed to have been made by the Auditor General under section 82.



Notes

- ¹ This reprint is a compilation as at 9 July 1999 of the *Financial Administration and Audit Act 1985* and includes the amendments effected by the other Acts referred to in Part 1 of the following Table and by the regulations referred to in Part 2 of the following Table ^{1a}.

Table of Acts and Regulations

Part 1 — Acts

| Short Title | Number and Year | Assent | Commencement | Miscellaneous |
|----------------------------------------------------------------------|-----------------|------------------|-------------------------------------------------------------------------------|---------------|
| <i>Financial Administration and Audit Act 1985</i> | 117 of 1985 | 30 December 1985 | 1 July 1986 (see section 2 and <i>Gazette</i> 30 June 1986 p.2255) | |
| <i>Financial Administration and Audit Amendment Act 1986</i> | 3 of 1986 | 27 June 1986 | 1 July 1986 (see section 2) | |
| <i>Western Australia Treasury Corporation Act 1986, section 26</i> | 16 of 1986 | 25 July 1986 | Deemed operative from 1 July 1986 (see section 2) | |
| <i>Perth Mint Amendment Act 1986, Part IV</i> | 39 of 1986 | 1 August 1986 | 1 October 1986 (see section 2 and <i>Gazette</i> 30 September 1986 p.3769) | |
| <i>State Government Insurance Commission Act 1986, section 46(2)</i> | 51 of 1986 | 5 August 1986 | 1 January 1987 (see section 2 and <i>Gazette</i> 19 December 1986 p.4859) | |

| Short Title | Number and Year | Assent | Commencement | Miscellaneous |
|-------------------------------------------------------------------------------------|-----------------|------------------|----------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Western Australian Exim Corporation Act 1986, section 39(b)</i> | 94 of 1986 | 10 December 1986 | Section 39(b): 31 March 1987 (see section 6(2) and <i>Gazette</i> 27 March 1987 p.999) | Section 42 does not have effect because the Schedule was previously amended by regulations published in <i>Gazette</i> 6 February 1987, p.292. |
| <i>Western Australian Sports Centre Trust Act 1986, section 22</i> | 101 of 1986 | 12 December 1986 | 24 December 1986 (see section 2 and <i>Gazette</i> 24 December 1986 p.4963) | |
| <i>Boxing Control Act 1987, section 65</i> | 2 of 1987 | 29 May 1987 | 22 February 1991 (see section 2 and <i>Gazette</i> 22 February 1991 p.867) | |
| <i>Great Southern Development Authority Act 1987, section 35</i> | 9 of 1987 | 11 June 1987 | 29 April 1988 (see section 2 and <i>Gazette</i> 29 April 1988 p.1292) | |
| <i>Technology Development Amendment Act 1987, section 36</i> | 32 of 1987 | 29 June 1987 | 30 June 1987 (see section 2 and <i>Gazette</i> 30 June 1987 p.2545) | |
| <i>Acts Amendment (Legal Practitioners, Costs and Taxation) Act 1987, Part XVII</i> | 65 of 1987 | 1 December 1987 | 12 February 1988 (see section 2 and <i>Gazette</i> 12 February 1988 p.397) | |
| <i>Solar Energy Research Amendment Act 1987, section 21</i> | 88 of 1987 | 9 December 1987 | 30 June 1988 (see section 3(2) and <i>Gazette</i> 30 June 1988 p.2135) | |

Financial Administration and Audit Act 1985

| Short Title | Number and Year | Assent | Commencement | Miscellaneous |
|-----------------------------------------------------------------------|-----------------|------------------|----------------------------------------------------------------------------------|--------------------------------------|
| <i>Minerals and Energy Research Act 1987</i> , section 41 | 89 of 1987 | 9 December 1987 | 1 February 1988 (see section 2 and <i>Gazette</i> 15 January 1988 p.67) | |
| <i>Rottneest Island Authority Act 1987</i> , section 51 | 91 of 1987 | 9 December 1987 | 30 May 1988 (see section 2 and <i>Gazette</i> 30 May 1988 p.1823) | |
| <i>Gold Banking Corporation Act 1987</i> , section 79 | 99 of 1987 | 18 December 1987 | Deemed operative 1 July 1987 (see clause 1(2) of Schedule 3) | Now <i>Gold Corporation Act 1987</i> |
| <i>Acts Amendment (Public Service) Act 1987</i> , section 32 | 113 of 1987 | 31 December 1987 | 16 March 1988 (see section 2 and <i>Gazette</i> 16 March 1988 p.813) | |
| <i>Geraldton Mid-West Development Authority Act 1988</i> , section 34 | 4 of 1988 | 30 June 1988 | 22 July 1988 (see section 2 and <i>Gazette</i> 22 July 1988 p.2479) | |
| <i>State Engineering Works Repeal Act 1988</i> , Part 3 | 19 of 1988 | 9 September 1988 | 30 September 1988 (see section 2 and <i>Gazette</i> 30 September 1988 p.3967) | |
| <i>Acts Amendment (Swan River Trust) Act 1988</i> , Part 11 | 21 of 1988 | 5 October 1988 | 1 March 1989 (see section 2 and <i>Gazette</i> 27 January 1989 p.264) | |
| <i>Official Corruption Commission Act 1988</i> , section 13(2) | 52 of 1988 | 8 December 1988 | 11 August 1989 (see section 2 and <i>Gazette</i> 11 August 1989 p.2693) | |

| Short Title | Number and Year | Assent | Commencement | Miscellaneous |
|----------------------------------------------------------------------------------|-----------------|------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| <i>Acts Amendment (Accountability) Act 1989, Part 2</i> | 5 of 1989 | 26 April 1989 | Part 2 (other than section 8) 1 July 1989 (see section 2 and <i>Gazette</i> 30 June 1989 p.1893); section 8: 1 October 1989 (see <i>Gazette</i> 22 September 1989 p.3453) | |
| <i>Coal Industry Superannuation Act 1989, section 33(1)</i> | 28 of 1989 | 12 December 1989 | 1 July 1990 (see section 2 and <i>Gazette</i> 22 June 1990 p.3027) | |
| <i>Acts Amendment (Parliamentary Superannuation) Act 1989, Part 6</i> | 31 of 1989 | 15 December 1989 | 15 December 1989 (see section 2) | |
| <i>Acts Amendment and Repeal (Post-Secondary Education) Act 1989, section 24</i> | 48 of 1989 | 9 January 1990 | 1 January 1990 (see section 2) | |
| <i>Acts Amendment (Perth Market Authority) Act 1990, Part 4</i> | 6 of 1990 | 12 July 1990 | 1 January 1991 (see section 2 and <i>Gazette</i> 21 December 1990 p.6211) | |
| <i>Acts Amendment (Gold Banking Corporation) Act 1990, Part 3</i> | 10 of 1990 | 31 July 1990 | 28 September 1990 (see section 2 and <i>Gazette</i> 28 September 1990 p.4981) | |
| <i>Goldfields-Esperance Development Authority Act 1990, section 36</i> | 39 of 1990 | 8 November 1990 | 7 December 1990 (see section 2 and <i>Gazette</i> 7 December 1990 p.5979) | |

Financial Administration and Audit Act 1985

| Short Title | Number and Year | Assent | Commencement | Miscellaneous |
|---------------------------------------------------------------------------------------------------|-----------------|------------------|-------------------------------------------------------------------------------|---------------|
| <i>State Employment and Skills Development Authority Act 1990</i> , section 47 | 40 of 1990 | 26 November 1990 | 22 March 1991 (see section 2 and <i>Gazette</i> 22 March 1991 p.1209) | |
| <i>Racing Penalties (Appeals) Act 1990</i> , section 28 | 46 of 1990 | 26 November 1990 | 15 April 1991 (see section 2 and <i>Gazette</i> 12 April 1991 p.1597) | |
| <i>R & I Bank Act 1990</i> , section 45 | 73 of 1990 | 20 December 1990 | 1 January 1991 (see section 2 and <i>Gazette</i> 28 December 1990 p.6369) | |
| <i>Building and Construction Industry Training Fund and Levy Collection Act 1990</i> , section 33 | 76 of 1990 | 20 December 1990 | 1 July 1991 (see section 2 and <i>Gazette</i> 28 June 1991 p.3101) | |
| <i>Soil and Land Conservation Amendment Act 1990</i> , section 17 | 91 of 1990 | 17 December 1990 | 28 October 1995 (see section 2 and <i>Gazette</i> 27 October 1995 p.4937) | |
| <i>Financial Administration and Audit Amendment Act 1990</i> | 92 of 1990 | 20 December 1990 | 8 March 1991 (see section 2 and <i>Gazette</i> 8 March 1991 p.1029) | |
| <i>Acts Amendment (Heritage Council) Act 1990</i> , section 3 | 97 of 1990 | 22 December 1990 | 25 February 1991 (see section 2 and <i>Gazette</i> 22 February 1991 p.868) | |
| <i>Tobacco Control Act 1990</i> , section 36 | 104 of 1990 | 2 January 1991 | 8 February 1991 (see section 2 and <i>Gazette</i> 8 February 1991 p.575) | |

| Short Title | Number and Year | Assent | Commencement | Miscellaneous |
|---------------------------------------------------------------------------------|------------------------|------------------|-------------------------------------------------------------------------------|----------------------|
| <i>State Supply Commission Act 1991, section 35</i> | 5 of 1991 | 6 June 1991 | 20 September 1991 (see section 2 and <i>Gazette</i> 20 September 1991 p.4855) | |
| <i>East Perth Redevelopment Act 1991, section 59</i> | 62 of 1991 | 30 December 1991 | 1 July 1992 (see section 2 and <i>Gazette</i> 1 July 1992 p.2945) | |
| <i>Western Australian Financial Institutions Authority Act 1992, section 56</i> | 29 of 1992 | 19 June 1992 | 1 July 1992 (see section 2 and <i>Gazette</i> 26 June 1992 p.2643) | |
| <i>Western Australian Land Authority Act 1992, section 49</i> | 35 of 1992 | 23 June 1992 | 1 July 1992 (see section 2(2) and <i>Gazette</i> 30 June 1992 p.2869) | |
| <i>Pilbara Development Commission Act 1992, section 25</i> | 59 of 1992 | 11 December 1992 | 1 July 1993 (see section 2 and <i>Gazette</i> 1 July 1993 p.3209) | |
| <i>Bush Fires Amendment Act 1992, section 17</i> | 60 of 1992 | 11 December 1992 | 25 March 1993 (see section 2(2) and <i>Gazette</i> 19 March 1993 p.1635) | |
| <i>Freedom of Information Act 1992, section 114</i> | 76 of 1992 | 15 December 1992 | 1 November 1993 (see section 2 and <i>Gazette</i> 29 October 1993 p.5881) | |

Financial Administration and Audit Act 1985

| Short Title | Number and Year | Assent | Commencement | Miscellaneous |
|------------------------------------------------------------------------------------------|-----------------|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| <i>Local Government (Superannuation) Amendment and Repeal Act 1993</i> , section 16 | 2 of 1993 | 18 August 1993 | Deemed operative 1 July 1993 (see section 2) | |
| <i>Financial Administration Legislation Amendment Act 1993</i> , Parts 2 and 4 | 6 of 1993 | 27 August 1993 | Part 2: operative 27 August 1993; Part 4: deemed operative 1 July 1993 | Section 17: transitional ³ ; section 18: transitional ⁴ |
| <i>Workplace Agreements Act 1993</i> , section 103 | 13 of 1993 | 23 November 1993 | 1 December 1993 (see section 2 and <i>Gazette</i> 30 November 1993 p.6439) | |
| <i>Meat Industry Legislation (Amendment and Repeal) Act 1993</i> , sections 11(1) and 26 | 32 of 1993 | 16 December 1993 | Section 11(1) 21 September 1996 (see section 2(3) and <i>Gazette</i> 20 September 1996 p.4715); section 26: 4 March 1994 (see section 2(1) and <i>Gazette</i> 4 March 1994 p.821) | |
| <i>Disability Services Act 1993</i> , section 58 | 36 of 1993 | 16 December 1993 | 23 December 1993 (see section 2) | |
| <i>Plant Diseases Amendment Act 1993</i> , section 20 | 40 of 1993 | 20 December 1993 | 24 June 1994 (see section 2 and <i>Gazette</i> 24 June 1994 p.2819) | |
| <i>Regional Development Commissions Act 1993</i> , section 44 | 53 of 1993 | 22 December 1993 | 8 April 1994 (see section 2 and <i>Gazette</i> 8 April 1994 p.1462) | |

| Short Title | Number and Year | Assent | Commencement | Miscellaneous |
|----------------------------------------------------------------------------------------|------------------------|-------------------|--------------------------------------------------------------------------------|----------------------|
| <i>R & I Bank Amendment Act 1994, section 13</i> | 6 of 1994 | 11 April 1994 | 26 April 1994 (see section 2(2) and <i>Gazette</i> 26 April 1994 p.1743); | |
| <i>Fire Brigades Superannuation Amendment Act 1994, section 25</i> | 26 of 1994 | 23 June 1994 | 1 July 1994 (see section 2 and <i>Gazette</i> 29 June 1994 p.3201) | |
| <i>Acts Amendment (Public Sector Management) Act 1994, section 12</i> | 32 of 1994 | 29 June 1994 | 1 October 1994 (see section 2 and <i>Gazette</i> 30 September 1994 p.4948) | |
| <i>Subiaco Redevelopment Act 1994, section 67</i> | 35 of 1994 | 8 July 1994 | 24 August 1994 (see section 2 and <i>Gazette</i> 23 August 1994 p.4364) | |
| <i>Perth International Centre for Application of Solar Energy Act 1994, section 35</i> | 36 of 1994 | 8 July 1994 | 22 July 1994 (see section 2 and <i>Gazette</i> 22 July 1994 p.3727) | |
| <i>Acts Amendment (Coal Mining Industry) Act 1994, section 20</i> | 45 of 1994 | 22 September 1994 | 16 November 1994 (see section 2 and <i>Gazette</i> 15 November 1994 p.5801) | |
| <i>Public Works Amendment Act 1994, section 12</i> | 59 of 1994 | 7 November 1994 | 5 December 1994 | |
| <i>Taxi Act 1994, section 50</i> | 83 of 1994 | 20 December 1994 | 10 January 1995 (see section 2 and <i>Gazette</i> 10 January 1995 p.73) | |

Financial Administration and Audit Act 1985

| Short Title | Number and Year | Assent | Commencement | Miscellaneous |
|----------------------------------------------------------------------------------------------|-----------------|------------------|--------------------------------------------------------------------------------|---------------|
| <i>Planning Legislation Amendment Act (No. 2) 1994, section 46(2)</i> | 84 of 1994 | 13 January 1995 | 1 March 1995 (see section 2 and <i>Gazette</i> 21 February 1995 p.567) | |
| <i>Energy Corporations (Transitional and Consequential Provisions) Act 1994, section 109</i> | 89 of 1994 | 15 December 1994 | 1 January 1995 (see section 2 and <i>Gazette</i> 23 December 1994 p.7069) | |
| <i>Hospitals Amendment Act 1994, section 18</i> | 103 of 1994 | 11 January 1995 | 3 February 1995 (see section 2 and <i>Gazette</i> 3 February 1995 p.333) | |
| <i>Financial Agreement Act 1995, section 6</i> | 2 of 1995 | 10 May 1995 | 31 May 1995 (see section 2 and <i>Gazette</i> 30 May 1995 p.2095) | |
| <i>Marketing of Potatoes Amendment Act 1995, section 58(2)</i> | 11 of 1995 | 30 June 1995 | 4 September 1995 (see section 2 and <i>Gazette</i> 1 September 1995 p.4063) | |
| <i>Bank of Western Australia Act 1995, section 44</i> | 14 of 1995 | 4 July 1995 | 1 December 1995 (see section 2 and <i>Gazette</i> 29 November 1995 p.5529) | |
| <i>Aboriginal Heritage Amendment Act 1995, section 54</i> | 24 of 1995 | 30 June 1995 | 1 July 1995 (see section 2 and <i>Gazette</i> 30 June 1995 p.2781) | |
| <i>Agricultural Practices (Disputes) Act 1995, section 22</i> | 26 of 1995 | 6 September 1995 | 26 June 1996 (see section 2 and <i>Gazette</i> 25 June 1996 p.2901) | |

| Short Title | Number and Year | Assent | Commencement | Miscellaneous |
|-----------------------------------------------------------------------------------------------------|------------------------|-------------------|-----------------------------------------------------------------------------------|----------------------|
| <i>Acts Amendment (Racing and Betting Legislation) Act 1995, section 93</i> | 63 of 1995 | 27 December 1995 | 28 June 1996 (see section 2 and <i>Gazette</i> 25 June 1996 p.2901) | |
| <i>Water Agencies Restructure (Transitional and Consequential Provisions) Act 1995, section 188</i> | 73 of 1995 | 27 December 1995 | 1 January 1996 (see section 2 and <i>Gazette</i> 29 December 1995 p.6291) | |
| <i>Health Services (Conciliation and Review) Act 1995, section 80(3)</i> | 75 of 1995 | 9 January 1996 | 16 August 1996 (see section 2 and <i>Gazette</i> 16 August 1996 p.4007) | |
| <i>Local Government (Consequential Amendments) Act 1996, section 4</i> | 14 of 1996 | 28 June 1996 | 1 July 1996 (see section 2) | |
| <i>Fruit Growing Industry (Trust Fund) Repeal Act 1996, section 8(2)</i> | 15 of 1996 | 28 June 1996 | 1 September 1996 (see section 2 and <i>Gazette</i> 23 August 1996 p.4079) | |
| <i>Official Corruption Commission Amendment Act 1996, section 26</i> | 29 of 1996 | 28 August 1996 | 30 August 1996 (see section 2 and <i>Gazette</i> 30 August 1996 p.4365) | |
| <i>Curtin University of Technology Amendment Act 1996, section 27</i> | 35 of 1996 | 27 September 1996 | 13 November 1996 (see section 2(2) and <i>Gazette</i> 12 November 1996 p.6301) | |

Financial Administration and Audit Act 1985

| Short Title | Number and Year | Assent | Commencement | Miscellaneous |
|----------------------------------------------------------------------------------------|-----------------|-------------------|-------------------------------------------------------------------------------------------------------------------------------------------|---------------|
| <i>Vocational Education and Training Act 1996</i> , section 71 | 42 of 1996 | 16 October 1996 | 1 January 1997 (see section 2 and <i>Gazette</i> 12 November 1996 p.6301) | |
| <i>Acts Amendment (ICWA) Act 1996</i> , section 38, item 3(a) and (b) | 45 of 1996 | 25 October 1996 | 1 October 1997 (see section 2 and <i>Gazette</i> 23 September 1997 p.5357); item 3(c) of Schedule 1: to be proclaimed ^{1a} | |
| <i>Financial Legislation Amendment Act 1996</i> | 49 of 1996 | 25 October 1996 | Sections 42 to 45: 9 November 1996 (see section 2 and <i>Gazette</i> 8 November 1996 p.6211): Balance operative 25 October 1996 | |
| <i>Curriculum Council Act 1997</i> , section 35 | 17 of 1997 | 8 July 1997 | 1 August 1997 (see section 2 and <i>Gazette</i> 25 July 1997 p.3907) | |
| <i>Professional Standards Act 1997</i> , section 58 | 22 of 1997 | 18 September 1997 | 18 April 1998 (see section 2 and <i>Gazette</i> 17 April 1998 p.2045) | |
| <i>Country Housing Act 1998</i> , section 48 | 4 of 1998 | 14 April 1998 | 1 July 1998 (see section 2 and <i>Gazette</i> 30 June 1998 p.3557) | |
| <i>Western Australian Greyhound Racing Association Amendment Act 1998</i> , section 20 | 23 of 1998 | 30 June 1998 | 1 August 1998 (see section 3 and <i>Gazette</i> 21 July 1998 p.3825) | |

| Short Title | Number and Year | Assent | Commencement | Miscellaneous |
|-------------------------------------------------------------------------------------------------------------------|------------------------|-----------------|--------------------------------------------------------------------------------|----------------------|
| <i>Western Australian Treasury Corporation Amendment Act 1998, section 26</i> | 25 of 1998 | 30 June 1998 | 10 November 1998 (see section 2 and <i>Gazette</i> 10 November 1998 p.6149) | |
| <i>WADC and WA Exim Corporation Repeal Act 1998, section 8</i> | 30 of 1998 | 30 June 1998 | 30 June 1998 (see section 2) | |
| <i>Fire and Emergency Services Authority of Western Australia (Consequential Provisions) Act 1998, section 38</i> | 42 of 1998 | 4 November 1998 | 1 January 1999 (see section 2 and <i>Gazette</i> 22 December 1998 p.6833) | |
| <i>Botanic Gardens and Parks Authority Act 1998, section 56</i> | 53 of 1998 | 7 December 1998 | 1 July 1999 (see section 2 and <i>Gazette</i> 30 June 1999 p.2879) | |
| <i>Gas Pipelines Access (Western Australia) Act 1998, section 89</i> | 65 of 1998 | 15 January 1999 | 9 February 1999 (see section 2 and <i>Gazette</i> 8 February 1999 p.441) | |
| <i>Acts Amendment and Repeal (Financial Sector Reform) Act 1999, section 80</i> | 26 of 1999 | 29 June 1999 | 1 July 1999 (see section 2 and <i>Gazette</i> 30 June 1999 p.2905) | |

Part 2 — Regulations

| Citation | Gazettal | Commencement | Miscellaneous |
|---------------------------------------------------------------------------------------------------------------|--------------------------|---------------------|----------------------|
| <i>Financial Administration and Audit Act (Designation of Statutory Authorities - No. 1) Regulations 1987</i> | 6 February 1987 p.292 | 6 February 1987 | |

Financial Administration and Audit Act 1985

| Citation | Gazettal | Commencement | Miscellaneous |
|-----------------------------------------------------------------------------------------------------------|-----------------------------|---------------------|----------------------|
| <i>Financial Administration and Audit (Designation of Statutory Authorities - No. 2) Regulations 1987</i> | 30 June 1987 p.2546 | 30 June 1987 | |
| <i>Financial Administration and Audit (Designation of Statutory Authorities - No. 3) Regulations 1987</i> | 25 September 1987 p.3717 | 25 September 1987 | |
| <i>Financial Administration and Audit (Designation of Statutory Authorities - No. 4) Regulations 1987</i> | 4 December 1987 p.4326 | 4 December 1987 | |
| <i>Financial Administration and Audit (Designation of Statutory Authorities -No. 1) Regulations 1988</i> | 8 April 1988 p.1108 | 8 April 1988 | |
| <i>Financial Administration and Audit (Designation of Statutory Authorities -No. 2) Regulations 1988</i> | 16 December 1988 p.4869 | 16 December 1988 | |
| <i>Financial Administration and Audit (Designation of Statutory Authorities) Regulations 1989</i> | 9 June 1989 p.1662 | 9 June 1989 | |
| <i>Financial Administration and Audit (Designation of Statutory Authorities -No. 2) Regulations 1989</i> | 30 June 1989 p.1896 | 30 June 1989 | |
| <i>Financial Administration and Audit (Designation of Statutory Authorities) Regulations 1990</i> | 30 March 1990 p.1666 | 30 March 1990 | |
| <i>Financial Administration and Audit (Designation of Statutory Authorities -No. 2) Regulations 1990</i> | 5 October 1990 p.5163 | 5 October 1990 | |
| <i>Financial Administration and Audit (Designation of Statutory Authorities) Regulations 1991</i> | 8 March 1991 p.1070 | 8 March 1991 | |

| Citation | Gazettal | Commencement | Miscellaneous |
|---------------------------------------------------------------------------------------------------------------|-----------------------------|---------------------|----------------------|
| <i>Financial Administration and Audit (Designation of Statutory Authorities -No. 2) Regulations 1991</i> | 10 May 1991 p.2402 | 10 May 1991 | |
| <i>Financial Administration and Audit (Designation of Statutory Authorities) Regulations 1992</i> | 28 February 1992 p.1023 | 28 February 1992 | |
| <i>Financial Administration and Audit (Designation of Statutory Authorities) Regulations (No. 2) 1992</i> | 27 March 1992 p.1372 | 27 March 1992 | |
| <i>Financial Administration and Audit (Designation of Statutory Authorities) Regulations (No. 3) 1992</i> | 19 June 1992 p.2579 | 19 June 1992 | |
| <i>Financial Administration and Audit (Designation of Statutory Authorities) Regulations 1993</i> | 13 August 1993 p.4409 | 13 August 1993 | |
| <i>Financial Administration and Audit Act (Designation of Statutory Authorities) Regulations 1995</i> | 18 August 1995 p.3777 | 18 August 1995 | |
| <i>Financial Administration and Audit Act (Designation of Statutory Authorities) Regulations (No. 2) 1995</i> | 19 September 1995 p.4433 | 19 September 1995 | |
| <i>Financial Administration and Audit Act (Designation of Statutory Authorities) Regulations (No. 3) 1995</i> | 9 January 1996 p.93 | 9 January 1996 | |
| <i>Financial Administration and Audit (Designation of Statutory Authorities) Regulations 1998</i> | 12 May 1998 p.2801 | 12 May 1998 | |
| <i>Financial Administration and Audit (Designation of Statutory Authorities) Regulations (No. 2) 1998</i> | 7 August 1998 p.4140 | 7 August 1998 | |

| Citation | Gazettal | Commencement | Miscellaneous |
|-----------------------------------------------------------------------------------------------------------|-----------------------------|-------------------|---------------|
| <i>Financial Administration and Audit (Designation of Statutory Authorities) Regulations (No. 3) 1998</i> | 18 September 1998 p.5181 | 18 September 1998 | |

^{1a} As at the date of this reprint item 2 of the Schedule to the *Conservation and Land Management Amendment Act 1991* (No. 20 of 1991) was not in operation. That item reads as follows —

“

2. *Financial Administration and Audit Act 1985*

In Schedule 1, the following item is inserted in the appropriate alphabetical position —

“ Nature Conservation Trust of Western Australia ”

”

As at the date of this reprint item 3(c) of Schedule 1 to the *Acts Amendment (ICWA) Act 1996* (No. 45 of 1996) was not in operation. That item reads as follows —

“

Part 4 — Amendment of other Acts

38. Consequential Amendments

The Acts referred to in the Schedule are amended as set out in Schedule 1.

3. *Financial Administration and Audit Act 1985*

| Provision amended | Amendment |
|-------------------|---------------------------------------------------------------|
| Schedule 1 | (c) Delete the item “State Government Insurance Corporation”. |

”

As at the date of this reprint section 8(2) of the *Carnarvon Banana Industry (Compensation Trust Fund) Repeal Act 1998* (No. 45 of 1998) was not in operation. That section reads as follows —

“

(2) The *Financial Administration and Audit Act 1985* is amended in Schedule 1 by deleting “The Carnarvon Banana Industry Compensation Committee”.

”

As at the date of this reprint the following clauses of the various Schedules to the *Port Authorities (Consequential Provisions) Act 1999* (No. 5 of 1999) were not in operation. Those clauses read as follows —

Clause 2 of Schedule 1 —

“
2. ***Financial Administration and Audit Act 1985***
Schedule 1 is amended by deleting the item “Albany Port Authority”
”.

Clause 2 of Schedule 3 —

“
2. ***Financial Administration and Audit Act 1985***
Schedule 1 is amended by deleting the item “Bunbury Port Authority”
”.

Clause 2 of Schedule 4 —

“
2. ***Financial Administration and Audit Act 1985***
Schedule 1 is amended by deleting the item “Dampier Port Authority”
”.

Clause 2 of Schedule 5 —

“
2. ***Financial Administration and Audit Act 1985***
Schedule 1 is amended by deleting the item “Esperance Port Authority”
”.

Clause 5 of Schedule 6 —

“
5. ***Financial Administration and Audit Act 1985***
Schedule 1 is amended by deleting the item “Fremantle Port Authority”
”.

Clause 2 of Schedule 7 —

“

2. Financial Administration and Audit Act 1985

Schedule 1 is amended by deleting the item “Geraldton Port Authority”

”.

Clause 2 of Schedule 8 —

“

2. Financial Administration and Audit Act 1985

Schedule 1 is amended by deleting the item “Port Hedland Port Authority”

”.

As at the date of this reprint section 17 of the *Marketing of Meat Amendment Act 1999* (No. 8 of 1999) was not in operation. That section reads as follows —

“

17. Financial Administration and Audit Act 1985

Schedule 1 to the *Financial Administration and Audit Act 1985* is amended by deleting the item relating to the Western Australian Meat Marketing Corporation.

”.

²

In respect of matters arising after 1 January 1991, the operation of the *Companies (Western Australia) Code* is subject to the provisions in Division 2 of Part 13 of the *Corporations (Western Australia) Act 1990* (No. 105 of 1990).

³

Section 17 of the *Financial Administration Legislation Amendment Act 1993* (No. 6 of 1993) read as follows —

“

17. References to the Consolidated Revenue Fund and the General Loan and Capital Works Fund in laws and documents

Where —

- (a) in a written law;
- (b) in a trust statement prepared under section 10 of the *Financial Administration and Audit Act 1985*; or
- (c) in any other document of any kind,

there is a reference to the Consolidated Revenue Fund or the General Loan and Capital Works Fund, that reference is, unless because of the context it would be inappropriate to do so, to be construed, or to have effect, after this Part comes into operation, as if it had been amended to be a reference to the Consolidated Fund.

4 Section 18 of *Financial Administration Legislation Amendment Act 1993* (No. 6 of 1993) read as follows —

“

18. Transitional

- (1) Where on or after 1 July 1993 and before this Act receives the Royal Assent —
- (a) an amount is credited to the Consolidated Revenue Fund or the General Loan and Capital Works Fund;
 - (b) a payment is charged to the Consolidated Revenue Fund or the General Loan and Capital Works Fund; or
 - (c) any other thing is done to or in relation to the Consolidated Revenue Fund or the General Loan and Capital Works Fund,

then, unless in the circumstances it would be inappropriate to do so, that amount, payment or thing is to be regarded as having been —

- (aa) credited to the Consolidated Fund;
- (bb) charged to the Consolidated Fund; or
- (cc) done to or in relation to the Consolidated Fund,

as the case may be.

- (2) In this section —
- “**Consolidated Fund**” means the fund of that name established by section 64 of the *Constitution Act 1889* after section 11 of this Act comes into operation;
- “**Consolidated Revenue Fund**” means the fund of that name established by section 64 of the *Constitution Act 1889* before section 11 of this Act comes into operation;
- “**General Loan and Capital Works Fund**” means the fund of that name in existence under the *Financial Administration and Audit Act 1985* before section 8 of this Act comes into operation.

5 Under section 112(1) of the *Public Sector Management Act 1994*, a reference to the *Public Service Act 1978* is to be read as a reference to the *Public Sector Management Act 1994* (No. 31 of 1994).

6 Repealed by the *Acts Amendment (Financial Administration and Audit) Act 1985* (No. 98 of 1985) section 3.

Defined Terms

Defined Terms

*[This is a list of terms defined and the provisions where they are defined.
The list is not part of the law.]*

| <u>Defined Term</u> | <u>Provision(s)</u> |
|---------------------------------------------------|---------------------|
| accountable authority | 3(1) |
| accountable officer | 3(1) |
| accounting manual | 3(1) |
| accounts | 3(1) |
| affiliated body | 3(1) |
| Auditor General | 3(1) |
| bank | 3(1), 37 |
| certifying officer | 3(1) |
| Consolidated Fund | 3(1) |
| current year | 8A(2) |
| department | 3(1) |
| determination | 23A(9) |
| financially dependent | 3(1) |
| foreign subsidiary | 78A(4) |
| general purpose | 25A(1) |
| investment income | 39(2) |
| local subsidiary | 78A(4) |
| Minister | 3(1), 52(9) |
| moneys of a statutory authority | 3(1) |
| officer | 3(1), 85(4) |
| operating account | 3(1) |
| operational control | 3(1) |
| ordinary bank account | 34(4) |
| other moneys | 3(1) |
| other property | 3(1) |
| preceding year | 8A(2) |
| prescribed | 3(1) |
| prescribed revenue | 23A(9) |
| principal accounting officer | 3(1) |
| Public Bank Account | 3(1) |
| Public Bank Account Interest Earned Account | 3(1) |
| public moneys | 3(1) |
| public property | 3(1) |
| register | 37 |
| registered dealer | 37 |
| related body | 3(1) |
| relevant services | 15B(3) |
| repealed Act | 3(1) |
| securities | 37 |

Defined Terms

| | |
|------------------------------------|---------------------|
| specified | 3(4), 23A(9), 58(5) |
| statutory authority | 3(1) |
| subsidiary body | 3(1) |
| the estimates | 3(1) |
| the final report | 65A(2) |
| the reporting officer | 65A(2) |
| Treasurer | 3(1) |
| Treasurer's accounts | 3(1) |
| Treasurer's Instructions..... | 3(1), 58(1) |
| Treasury Corporation official..... | 57(2a) |
| trust account | 37 |
| Under Treasurer | 3(1) |

Defined Terms

By Authority: JOHN A. STRIJK, Government Printer