Western Australia

# Financial Administration and Audit Amendment Act 2000

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Western Australia

## Financial Administration and Audit Amendment Act 2000

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Western Australia

## Financial Administration and Audit Amendment Act 2000

No. 65 of 2000

An Act to amend the Financial Administration and Audit Act 1985.

[Assented to 7 December 2000]

The Parliament of Western Australia enacts as follows:

## 1. Short title

This Act may be cited as the *Financial Administration and Audit Amendment Act 2000.* 

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## 2. Commencement

This Act comes into operation on the day on which it receives the Royal Assent.

### **3.** The Act amended

The amendments in this Act are to the *Financial Administration* and Audit Act 1985\*.

[\* Reprinted as at 9 July 1999. For subsequent amendments see Acts Nos. 5 and 8 of 1999.]

### 4. Section 27 amended

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Section 27(1) is repealed and the following subsections are inserted instead —

- (1) The Treasurer may direct that an appropriation for a financial year may, to the extent necessary to meet any relevant commitment, be transferred to a suspense account, and any such transfer is to be regarded as a payment correctly chargeable against that appropriation for that financial year.
- (1a) Moneys standing to the credit of a suspense account under subsection (1) may be transferred as and when needed for application in connection with any relevant commitment and, subject to subsection (3), are not to be applied in any other way.
- (1b) In subsections (1) and (1a) —

"relevant commitment" means a commitment that —

- (a) is relevant to the financial year referred to in subsection (1); and
- (b) is in respect of superannuation, leave or depreciation.

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#### 5. Section 33 amended

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After section 33(1b) the following subsection is inserted —

(1c) Subsections (1) and (1a) do not prevent an accountable officer or accountable authority from making arrangements for payments that are of a recurring nature to be directly charged to a bank account.

#### 6. Section 58 amended

After section 58(2)(k) the following paragraph is inserted —

 (ka) the manner in which matters can be certified or authenticated for the purposes of this Act, including certification or authentication by electronic means;

#### 7. Section 58D inserted

After section 58C the following section is inserted —

### 58D. Payments in respect of asset holdings

- (1) In this section
  - "net assets", in relation to a department or statutory authority, means the amount by which the total assets of the department or statutory authority exceeds its total liabilities, or such portion of that amount as is determined by the Treasurer.
- (2) The Treasurer may give the accountable officer of a department directions in writing that the accountable officer arrange for the payment to the Treasurer of a levy of an amount determined by the Treasurer in respect of the net assets of the department.

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- (3) The Treasurer may give the accountable authority of a statutory authority directions in writing that the accountable authority arrange for the payment to the Treasurer of a levy of an amount determined by the Treasurer in respect of the net assets of the statutory authority.
- (4) The Treasurer may, by a further direction in writing given to the accountable officer or accountable authority, amend or revoke a direction previously given under this section.
- (5) An accountable officer or accountable authority is authorized and required to comply with directions under this section.
- (6) Without limiting subsection (11) of section 52, the responsibilities referred to in that subsection include responsibilities imposed under this section.
- (7) Nothing in this section limits or otherwise affects any other power of the Treasurer or another Minister to give directions to a chief executive officer or a statutory authority.

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