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Financial Administration and Audit Act 1985

PROCLAMATION

WESTERN AUSTRALIA } By His Excellency Professor Gordon Reid, Governor
GORDON REID, } in and over the State of Western Australia and its
Governor. } Dependencies in the Commonwealth of Australia.
[L.S.]

UNDER section 2 of the Financial Administration and Audit Act 1985, I, the Governor, acting with the advice and consent of the Executive Council, do hereby fix 1 July 1986 as the day on which the provisions of the Financial Administration and Audit Act 1985 shall come into operation.

Given under my hand and the Public Seal of the said State, at Perth, this 27th day of June, 1986.

By His Excellency's Command,
BRIAN BURKE,
Treasurer.

GOD SAVE THE QUEEN !

FINANCIAL ADMINISTRATION AND AUDIT ACT 1985

I, BRIAN THOMAS BURKE, being the Treasurer administering the Financial Administration and Audit Act 1985, acting in the exercise of powers conferred by section 54 (3) of that Act, do hereby appoint the Commissioner of Health as the accountable authority for hospitals controlled by the Minister for Health, under section 7 of the Hospitals Act (1927).

BRIAN BURKE,
Treasurer.

FINANCIAL ADMINISTRATION AND AUDIT ACT 1985
FINANCIAL ADMINISTRATION REGULATIONS 1986

MADE by His Excellency the Governor in Executive Council.

Citation

1. These regulations may be cited as the *Financial Administration Regulations 1986*.

Commencement

2. These regulations shall come into operation on such day as is fixed for the coming into operation of Part II of the Financial Administration and Audit Act 1985.

Interpretation

3. In these regulations, unless the contrary intention appears—
- “employee organization” means an industrial union of employees, whether constituted, incorporated or registered under the *Industrial Relations Act 1979* or any other Act or under any Act of the Commonwealth and by whatever name called;
- “empowered officer” means the Auditor-General, the Under Treasurer or an accountable officer;
- “investigation committee” means a committee appointed under regulation 13;
- “investigator” means a person appointed under regulation 12 to conduct an inquiry;
- “prescribed incident” means 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;
- “relevant incident” in relation to an inquiry, means the prescribed incident to which the inquiry relates; and
- “relevant officer” in relation to an inquiry, means the officer in relation to whom the inquiry is held.

Annual estimates of expenditure

4. The Treasurer shall prepare for submission to the Legislative Assembly the annual estimates of expenditure for the Consolidated Revenue Fund and the General Loan and Capital Works Fund.

Supplementation of appropriations

5. Where in accordance with section 28 of the Act expenditure is made from the Public Bank Account on the authority of a Treasurer's Advance Authorization Act the expenditure shall be submitted for parliamentary appropriation in the Appropriation Act for the financial year next after the financial year in which the expenditure is made.

Governor's warrant

6. (1) The Treasurer shall, as often as may be necessary for the purpose of securing compliance with section 31 of the Act, cause a warrant to be prepared and, after signature by the Treasurer, submitted to the Governor.
- (2) When a warrant submitted under subregulation (1) is approved and signed by the Governor, it shall constitute the Governor's warrant authorizing the Treasurer to withdraw moneys from the Public Bank Account for expenditure in respect of the Consolidated Revenue Fund and the General Loan and Capital Works Fund.
- (3) Every Governor's warrant shall be furnished by the Under Treasurer to the Auditor General.

Payments without claim

7. Except with the approval of the Governor, a payment shall not be made from the Public Bank Account or a bank account of a department or statutory authority unless supported by a claim evidencing the contract for supply of the service or goods, as the case may be.

Bank accounts

8. (1) The Treasurer may authorize the Treasury to issue cheques and arrange with a bank to meet such cheques from the Public Bank Account.
- (2) The Treasurer may arrange with a bank to meet cash orders drawn by departments and statutory authorities, and to reimburse the bank from the Public Bank Account upon receipt of advice at the Treasury that the cash orders have been met.
- (3) The Treasurer may authorize a department or statutory authority to issue cheques and arrange with a bank to meet such cheques for the Public Bank Account.
- (4) The Public Bank Account and its subdivisions shall be reconciled with the bank's records on a daily basis or on such other basis as the Treasurer agrees with the bank concerned.

Treasurer's statements

9. (1) For the purposes of section 59 of the Act, the Treasurer shall prepare the following quarterly statements—
- | | |
|---|---|
| (a) Treasurer's Balances | a statement of the balances of the Treasurer's accounts, the Public Bank Account and investments as at the end of the quarter; |
| (b) Summarised Statement of the Consolidated Revenue Fund | a statement that provides—
(i) a summary of the transactions and the net result for the quarter and for the financial year to the end of the quarter; and
(ii) the balance of the Consolidated Revenue Fund as at the end of the quarter; |
| (c) Summarised Statement of the General Loan and Capital Works Fund | a statement that provides—
(i) a summary of the transactions and the net result for the quarter and for the financial year to the end of the quarter; and
(ii) the balance of the General Loan and Capital Works Fund as at the end of the quarter; |
| (d) Trust Fund | a statement of balances of accounts within the Trust Fund as at the end of the quarter; |
| (e) Statement of the Treasurer's Advance Account | a statement of the advances made under the authority of the Treasurer's Advance Authorization Act to departments, statutory authorities, other Governments, accounts or persons and unrecouped as at the end of the quarter; |
| (f) Consolidated Revenue Fund—Revenue | a statement of transactions of the revenue to the Consolidated Revenue Fund for the quarter and for the financial year to the end of the quarter; |

- (g) Consolidated Revenue Fund—Expenditure a statement of transactions of expenditure from the Consolidated Revenue Fund for the quarter and for the financial year to the end of the quarter;
- (h) General Loan and Capital Works Fund— Receipts a statement of transactions of the receipts to the General Loan and Capital Works Fund for the quarter and for the financial year to the end of the quarter;
- (i) General Loan and Capital Works Fund— Expenditure a statement of transactions of expenditure from the General Loan and Capital Works Fund for the quarter and for the financial year to the end of the quarter.

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

- (a) Treasurer's Balances..... a statement of the balances of the Treasurer's accounts, the Public Bank Account and investments as at 30 June;
- (b) Summarised Statement of the Consolidated Revenue Fund a statement that provides a summary of the transactions, the net result for the year and the balance of the Consolidated Revenue Fund;
- (c) Summarised Statement of the General Loan and Capital Works Fund a statement that provides a summary of the transactions, the net result for the year and the balance of the General Loan and Capital Works Fund;
- (d) Trust Fund..... a statement of balances of accounts within the Trust Fund as at 30 June;
- (e) Statement of the Treasurer's Advance Account a statement of the advances made under the authority of a Treasurer's Advance Authorization Act to departments, statutory authorities, other Governments, accounts or persons and unrecouped as at 30 June;
- (f) Consolidated Revenue Fund—Revenue a statement of transactions of the revenue to the Consolidated Revenue Fund providing a comparison of estimated revenue to actual out-turn for the year ended 30 June;
- (g) Consolidated Revenue Fund—Expenditure a statement of transactions of expenditure from the Consolidated Revenue Fund that provides a comparison of—
- (i) estimated expenditure to actual out-turn for appropriations made under Special Acts; and
 - (ii) actual expenditure to appropriations made under the Appropriation (Consolidated Revenue Fund) Act for the year ended 30 June;
- (h) General Loan and Capital Works Fund— Receipts a statement of transactions of the receipts to the General Loan and Capital Works Fund providing a comparison of estimated receipts to actual out-turn for the year ended 30 June;
- (i) General Loan and Capital Works Fund— Expenditure a statement of transactions of expenditure from the General Loan and Capital Works Fund that provides a comparison of actual expenditure to appropriations made under the Appropriation (General Loan and Capital Works Fund) Act for the year ended 30 June;
- (j) Loan Repayments..... a statement that provides a summary of the repayment of principal moneys under section 4 of the *Financial Agreement Act 1928* during the financial year in respect of loans made available to departments, statutory authorities and persons;
- (k) Statistical Transfers..... a statement that provides a summary of the adjustments of loan indebtedness between departments and statutory authorities on statistical transfer of public property;
- (l) Public Debt a statement that provides a summary of loan raisings and redemptions during the year for borrowings made, and the State's liability to the Commonwealth, as at 30 June, under the *Financial Agreement Act 1928*;
- (m) Sinking Fund..... a statement that provides, for the Sinking Fund established under the *Financial Agreement Act 1928*—
- (i) a summary of contributions and interest accretions to and payments from the Fund during the year; and
 - (ii) the balance of the Fund as at 30 June;
- (n) Statement of Public Debt Redemptions a statement that provides details of securities redeemed or repurchased in accordance with the *Financial Agreement Act 1928* during the year ended 30 June;
- (o) Statement of Public Debt Loan Raisings a statement that details loans raised during the year under the *Financial Agreement Act 1928*;
- (p) Statement of Current Debt under the *Financial Agreement Act 1928* a statement that provides details of current debt comprising the State's liability to the Commonwealth, as at 30 June, under the *Financial Agreement Act 1928*;
- (q) Statement of Loan Liability to the Commonwealth under agreements outside the *Financial Agreement Act 1928* a statement that lists the State's liability to the Commonwealth, as at 30 June, under various agreements outside the *Financial Agreement Act 1928*;
- (r) Contingent Liability..... a statement that provides a summary of contingent liability arising as a consequence of guarantees given and indemnities and sureties issued by the Treasurer or under the authority of an Act;
- (s) Amounts Written Off..... a statement that provides, in respect of departments, a summary of the value of public and other property, and revenue and other debts due to the State, written off pursuant to section 45 of the Act.

Write-offs

10. (1) The amount which may be written off by an accountable officer in respect of one matter or transaction concerning public property or other property or revenue or other debts due to the State, is subject to a limit of \$500.

(2) The amount which may be written off by the responsible Minister in respect of one matter or transaction concerning public property or other property or revenue or other debts due to the State, is subject to a limit of \$2 000.

Preliminary notice before inquiry

11. Where under section 47 (1) of the Act an empowered officer directs that an inquiry be held in accordance with the regulations, the empowered officer shall cause to be served on the relevant officer a preliminary notice—

- (a) specifying the name, office and address of the empowered officer;
- (b) informing the relevant officer of the direction that an inquiry be held;
- (c) specifying the prescribed incident intended to be the subject of the inquiry;
- (d) inviting the attention of the relevant officer to sections 46 to 51 of the Act and to regulations 3 and 11 to 21; and
- (e) if the inquiry is to be carried out by an investigation committee, inviting the relevant officer to provide the name of the employee organization of which he is a member or nominate a person or persons under regulation 15 (2).

Inquiry by investigator

12. Where an empowered officer has caused a preliminary notice to be served on a relevant officer under regulation 11 and it appears to the empowered officer that—

- (a) in the case of an inquiry into a loss of or deficiency in moneys, the amount of the loss or deficiency does not exceed \$1 000;
- (b) in the case of an inquiry into loss or destruction of property, the value of the property does not exceed \$1 000; or
- (c) in the case of an inquiry into damage to property, the expense of repairing the damage to the property or the value of the property, whichever is the less, does not exceed \$1 000,

the empowered officer shall appoint a person (in these regulations called an "investigator") to carry out the inquiry.

Inquiry by investigation committee

13. (1) Where an empowered officer has caused a preliminary notice to be served on a relevant officer under regulation 11 and regulation 12 does not apply, the empowered officer shall appoint an investigation committee to carry out the inquiry.

(2) An investigation committee shall consist of—

- (a) a chairman;
- (b) a person other than an officer performing duties in the same department as that in which the relevant officer was employed at the time of the relevant incident; and
- (c) a person appointed in accordance with regulation 15.

Restrictions on appointment

14. (1) In a case where the Auditor General is the empowered officer, the Auditor General shall not appoint himself as a member of an investigation committee in relation to an inquiry he has directed.

(2) In a case where the Under Treasurer is the empowered officer, the Under Treasurer shall not appoint himself as a member of an investigation committee in relation to an inquiry he has directed.

(3) A person who is, or was at the time of the relevant incident, the accountable officer in relation to the department of the relevant officer shall not be appointed an investigator or a member of an investigation committee.

Member nominated by employee organization etc

15. (1) Where the relevant officer is a member of an employee organization that he is eligible to join because of his employment as an officer, the organization may nominate a person for appointment as a member of the investigation committee.

(2) Where the relevant officer is not a member of an employee organization of the kind referred to in subregulation (1), the relevant officer may nominate one, 2 or 3 persons, one of whom shall, subject to subregulation (3), be appointed by the empowered officer.

(3) If the organization or the relevant officer, as the case may require, does not respond within 7 days to an invitation to nominate a person or persons under this regulation, or if a person nominated or appointed declines to accept appointment, the empowered officer shall appoint a person under this regulation to be a member of the investigation committee.

Notice of appointment of investigator or investigation committee

16. Upon the appointment of an investigator or an investigation committee, the empowered officer shall cause to be served on the relevant officer a notice—

- (a) setting out the name of the investigator or each member of the investigation committee, as the case may require;
- (b) stating the place, date and time appointed for the holding of the inquiry;
- (c) inviting the relevant officer to make a written submission with respect to the relevant incident within the period specified in the notice, or such extended period as the investigator or investigation committee may allow;
- (d) specifying the address to which a written submission shall be sent; and
- (e) informing the relevant officer of his entitlement to make an oral submission to the investigator or investigation committee instead of or in addition to a written submission.

Conduct of inquiry

17. (1) At an inquiry—

- (a) the procedure to be followed is within the discretion of the investigator or the chairman of the investigation committee;
- (b) the proceedings shall be conducted in private with as little formality and technicality, and with as much expedition, as the requirements of the Act and these regulations and a proper consideration of the matters being investigated permit;
- (c) the investigator or the investigation committee is not bound by rules of evidence;

- (d) the investigator or the investigation committee is entitled to full and free access to accounts and records relating to the relevant incident and may make copies of, or take extracts from, any such accounts and records;
- (e) the relevant officer shall be given a reasonable opportunity to make oral and written submissions;
- (f) any reasonable request by the relevant officer for a witness to be examined shall be agreed to.

(2) If it appears to the investigator or to the chairman of the investigation committee that a witness who is an officer but not the relevant officer may have caused or contributed to the relevant incident, the investigator or chairman shall forthwith provide that witness with a notice informing him of sections 46 to 51 of the Act and of regulations 3 and 11 to 21.

(3) Upon the request of an investigator or the chairman of an investigation committee, the empowered officer may make available officers or engage other persons to assist the investigator or committee to carry out the inquiry.

Report on completion of inquiry

18. (1) The report required by section 47 (2) of the Act to be submitted on completion of an inquiry shall be submitted within 3 months of the appointment of the investigator or investigation committee or within such further period as the empowered officer may allow.

(2) In addition to stating all relevant facts and findings, a report made for the purposes of section 47 (2) of the Act shall include—

- (a) reasons for the findings of the investigator or investigation committee;
- (b) a statement of any defects in official practices and procedures that, in the opinion of the investigator or the committee, contributed to the relevant incident;
- (c) a statement of the amount that, in the opinion of the investigator or the investigation committee, is equal—
 - (i) in the case of loss of or deficiency in moneys, to the amount of the loss or deficiency;
 - (ii) in the case of loss or destruction of property, to the value of the property lost or destroyed;
 - (iii) 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;
- (d) if the report finds the relevant officer has caused or contributed to the relevant incident, particulars of any mitigating circumstances, including—
 - (i) the extent of the work experience of the officer;
 - (ii) the extent to which the officer was supervised in the performance of such of his duties as related to the moneys or property in relation to which the relevant incident occurred;
 - (iii) the adequacy of official instructions given to the officer with respect to those duties;
 - (iv) the conditions under which, at the time at which the relevant incident occurred, the officer was required to perform his duties, including his workload and the facilities for the performance of those duties;
 - (v) the reliability and efficiency of the officer in the performance of his duties generally; and
 - (vi) the amount of any allowances to which the officer was entitled by way of compensation for the assumption of responsibility for any prescribed incident;
- (e) a record of any objection made by the relevant officer or any witness in relation to the procedure followed at the inquiry;
- (f) the reasons for refusing any request for a witness to be examined; and
- (g) a record of any dissenting opinion or recommendation of a member of the investigation committee.

Section 47 (3) notice

19. A notice served on an officer under section 47 (3) of the Act prior to the submission of a report by an investigator or investigation committee shall in addition to complying with section 47 (4) invite the officer to provide details of his current and prospective income, expenditure, assets and liabilities.

Copies of report

20. Upon receiving the report of an inquiry, the empowered officer shall send a copy to the relevant officer and the Under Treasurer (if the Under Treasurer is not the empowered officer) and, upon request, the empowered officer may provide a copy of the report to any other person concerned.

Application to statutory authorities

21. Regulations 3 and 11 to 20 apply to and in relation to a statutory authority subject to any necessary modifications and as if—

- (a) references in these regulations to the State were references to the statutory authority;
- (b) references in these regulations 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 these regulations to an accountable officer were references to an accountable authority;
- (d) references in these regulations to moneys included references to moneys of a statutory authority; and
- (e) the definition of “prescribed incident” in regulation 3 included after “public moneys” the following—

“ , moneys of a statutory authority ”.

Inspection

22. The Under Treasurer, or an officer of the Treasury authorized by him, may inspect the accounting records, forms of account and accounting and financial management systems of a department or statutory authority.

Parliamentary Commissioner for Administrative Investigations

23. The administration of the Parliamentary Commissioner for Administrative Investigations is deemed to constitute a department for the purposes of the Act.

By His Excellency's Command,
G. PEARCE,
Clerk of the Council.

FINANCIAL ADMINISTRATION AND AUDIT ACT 1985

The Treasury,
Perth, 30 June 1986.

IT is hereby notified for general information that pursuant to section 58 of the Financial Administration and Audit Act 1985, the Hon Treasurer has issued the following Treasurer's Instructions, to be effective from 1 July 1986.

These Instructions shall apply to all accountable officers and to the accountable authorities of statutory authorities listed in Schedule 1 to the Act.

Treasurer's Instruction	Paragraphs	Version	Topic
101		2	Commencement
102	(1)-(2)	2	Interpretation
103	(1)-(4)	2	Treasurer's Instructions
104	(1)-(5)	2	Exceptions
105		2	Duties of Officers
201	(1)-(4)	2	Appointment of Collectors
202		2	Collection Agencies
203	(1)-(14)	2	Receipting of Moneys
204		2	Cashing of Cheques, Change
205	(1)-(4)	2	Postal Remittances
206	(1)-(5)	2	Banking of Moneys
207	(1)-(2)	2	Accounting for Moneys Received
208	(1)-(2)	2	Credit to Expenditure
209	(1)-(10)	2	Outstation Collectors
210	(1)-(2)	2	Handing Over
211	(1)-(2)	2	Refund of Overpayments
212	(1)-(3)	2	Dishonoured Cheques
213	(1)-(6)	2	Receipt of Moneys by Credit/Debit Card
214	(1)-(2)	2	Personal Cash and Cheques
215		2	Estimated Revenue Collection
301	(1)-(3)	2	Annual Estimates of Expenditure— Consolidated Revenue Fund and General Loan and Capital Works Fund
302	(1)-(3)	2	Supplementation of Appropriations
303	(1)-(4)	2	Governor's Warrants
304		2	Appointment of Certifying Officers
305	(1)-(4)	2	Duties of Certifying Officer
306	(1)-(3)	2	Appointment of Incurring Officer
307	(1)-(3)	2	Duties of Incurring Officer
308	(1)-(9)	2	Payment Vouchers
309	(1)-(2)	2	Duplicate Claims and Creditors' Statements
310	(1)-(11)	2	Payment by Cheque or Cash Order
311	(1)-(3)	2	Petty Cash Expenditure
312	(1)-(3)	2	Inter-organisation Payments
313	(1)-(8)	2	Cash Advances
314	(1)-(2)	2	Cheques and Cash Order Accounts
315	(1)-(5)	2	Returned, Uncollected and Stale Cheques and Cash Orders
316	(1)-(3)	2	Cheques and Cash Orders in Lieu
317		2	Cash Order Clearances
318	(1)-(3)	2	Overseas Payments
319	(1)-(2)	2	Act of Grace Payments
320	(1)-(2)	2	Refunds of Revenue
321	(1)-(5)	2	Credit Cards
322	(1)-(2)	2	Debit Cards
323	(1)-(3)	2	Withholding Tax from Contractors' Payments
324		2	Accounting Records
401	(1)-(3)	2	Requisition of Goods and Services
402	(1)-(11)	2	Purchases of Goods and Services Through Tender Board
403	(1)-(5)	2	Purchases by Local Purchase Order
404	(1)-(3)	2	Purchase of Petrol and Oils
405		2	Acceptance of Public Property
406	(1)-(2)	2	Custody of Public Property
407		2	Issue and Use of Public Property
408	(1)-(3)	2	Disposal of Public Property
409	(1)-(7)	2	Proceeds from Sale of Public Property
410	(1)-(2)	2	Registers of Public Property
411	(1)-(3)	2	Motor Vehicles
412	(1)-(4)	2	Other Property
501	(1)-(4)	2	Record of Service
502		2	Records of Attendance and Time Worked
503	(1)-(3)	2	Advice of Salaried Staff Changes
504	(1)-(3)	2	Wage Sheet Preparation
505		2	Conversion of Rates
506	(1)-(7)	2	Pay Records
507	(1)-(3)	2	Pay Period
508		2	Pay Advices

FINANCIAL ADMINISTRATION AND AUDIT ACT 1985—*continued.*

Treasurer's Instruction	Paragraphs	Version	Topic
509		2	Method of Payment
510	(1)-(6)	2	Payment in Cash
511	(1)-(2)	2	Payment by Cheque
512	(1)-(3)	2	Payment to Banks etc.
513	(1)-(6)	2	Unclaimed Salaries or Wages
514	(1)-(2)	2	Pay in Advance
515	(1)-(2)	2	Mandatory Deductions
516	(1)-(5)	2	Voluntary Deductions
517	(1)-(2)	2	Disbursement of Deductions
518		2	Limit to Deductions
519	(1)-(2)	2	Seconded Officers
520		2	Transfer of Employees
601	(1)-(6)	2	Development of Accounting and Financial Management Information Systems
701	(1)-(3)	2	Content of Accounting Manual
702	(1)-(4)	2	Custody and Control of Accounting Manuals
801	(1)-(4)	2	Trust Statements for Holding of Other Moneys by Statutory Authorities in Accordance with Section 36 (2) of the Act
802	(1)-(2)	2	Trust Statements
803	(1)-(9)	2	Shortages and Surpluses of Moneys
804	(1)-(3)	2	Retention of Accounting Records
805	(1)-(4)	2	Microfilming or Microfiching of Accounting Records
806	(1)-(13)	2	Monetary Forms
807	(1)-(3)	2	Write-offs
808	(1)-(3)	2	Sinking Funds
809	(1)-(2)	2	Loan Indebtedness
810		2	Register of Investments
811	(1)-(4)	2	Register of Security Documents
812		2	Insurance
813	(1)-(4)	2	Statistical Transfer
814	(1)-(9)	2	Security
815	(1)-(3)	2	Advertising
816	(1)-(2)	2	Postage
817	(1)-(2)	2	Coloured Ink
818		2	Correction of Accounting Records
819	(1)-(3)	2	Treasury Forms
820		2	Other Accounting Forms
901	(1)-(3)	1	Annual Reports
902	(1)-(2)	1	Statement of Compliance
903	(1)-(3)	1	Report on Operations
904	(1)-(7)	1	Performance Indicators
905	(1)-(3)	1	Certification of Performance Indicators
941	(1)-(2)	1	Objectives of Financial Reporting
942	(1)-(3)	1	Accounting Policies: Determination, Application and Disclosure
943	(1)-(2)	1	Materiality in Financial Statements
944	(1)-(2)	1	Events Occurring After Balance Date
945	(1)-(2)	1	Explanatory Statement
946	(1)-(4)	1	Notes to the Financial Statements
947	(1)-(4)	1	Certification of Financial Statements
948	(1)-(5)	1	Rounding of Figures
949	(1)-(4)	1	Comparative Figures
1001	(1)-(4)	2	Cash Basis of Accounting
1002	(1)-(3)	1	Consolidated Revenue Fund
1003	(1)-(4)	1	General Loan and Capital Works Fund
1004	(1)-(7)	1	Accounts of the Trust Fund
1005	(1)-(3)	1	Treasurer's Advance
1006	(1)-(7)	1	Financial Statement of Statutory Authorities
1007	(1)-(7)	1	Supplementary Financial Information
1101	(1)-(7)	1	Operating Statements
1102	(1)-(6)	2	Balance Sheet
1103		1	Application of Australian Accounting Standards

R. F. BOYLEN,
Under Treasurer.