

WESTERN AUSTRALIA.

ACTS AMENDMENT
(FINANCIAL
ADMINISTRATION
AND AUDIT).

No. 98 of 1985.

AN ACT to amend or repeal certain Acts in consequence of the enactment of the Financial Administration and Audit Act 1985 and for related and incidental purposes.

[Assented to 4 December 1985.]

BE it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Legislative Council and the Legislative Assembly of Western Australia, in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act may be cited as the *Acts Amendment (Financial Administration and Audit) Act 1985*. Short title.

No. 98.] *Acts Amendment (Financial Administration and Audit.)* [1985.]

Commence-
ment.

2. This Act shall come into operation on the first day fixed for the coming into operation of any part of the Financial Administration and Audit Act 1985.

Amendment
of Acts.

3. The Acts referred to in the first column of Schedule 1 are repealed or amended to the extent to which and in the manner in which they are in the second column of that schedule expressed to be repealed or amended.

Savings and
transitional.

4. (1) The repeals and amendments contained in this Act shall not apply in respect of a financial year of a department or statutory authority that has ended before this Act comes into operation and any Act repealed or amended by this Act shall continue to apply in respect of such a financial year as if it had not been repealed or amended.

(2) The repeals and amendments contained in 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 of the Financial Administration and Audit Act 1985 comes into operation.

(3) The repeal or amendment by this Act of a provision for or relating to the preparation and approval of the estimates of a statutory authority shall not take effect in respect of a financial year of the statutory authority to which section 42 of the Financial Administration and Audit Act 1985 does not apply.

SCHEDULE 1. (Section 3)

REPEALS AND AMENDMENTS.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
Abattoirs Act 1909.	<p>(1) In section 15A (3)—</p> <p style="margin-left: 40px;">(a) delete “Public Account, which account” and substitute “Consolidated Revenue Fund which”;</p> <p style="margin-left: 40px;">and</p> <p style="margin-left: 40px;">(b) delete “Public Account” in the second place where it occurs and substitute “Consolidated Revenue Fund”.</p> <p>(2) In section 17 (3) (a), delete “the Treasurer may advance to the Commission” and substitute “the Commission may borrow from the Treasurer”.</p> <p>(3) Sections 20, 21, 22 and 23 are repealed and the following section substituted—</p> <p style="margin-left: 40px;">Application of Financial Administration and Audit Act 1985. “ 20. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Commission and its operations. ”.</p>
Aboriginal Affairs Planning Authority Act 1972.	<p>(1) In section 10 (2), insert after “Act” in the first place where it occurs “, the Financial Administration and Audit Act 1985”.</p> <p>(2) Sections 38, 45 and 46 are repealed and the following section substituted—</p> <p style="margin-left: 40px;">Application of Financial Administration and Audit Act 1985. “ 45. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Authority and its operations. ”.</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	(3) Section 39 (5) and (6) is repealed.
	(4) In section 42 (b), delete "Public Account" and substitute "Consolidated Revenue Fund, General Loan and Capital Works Fund".
Aboriginal Heritage Act 1972.	Sections 65 (2) and 66 are repealed and the following section substituted—
	<p>Application of Financial Administration and Audit Act 1985. " 66. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Aboriginal Material Preservation Fund and its operations. "</p>
Agriculture Protection Board Act 1950.	(1) In section 10, delete "Public Account" and substitute "Public Bank Account".
	(2) Sections 15, 17, 18, 20 and 21 are repealed and the following section substituted—
	<p>Application of Financial Administration and Audit Act 1985. " 15. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Protection Board and its operations. "</p>
Albany Port Authority Act 1926.	(1) Section 17 is repealed and the following section substituted—
	<p>Minutes of proceedings. " 17. The Port Authority shall keep minutes of its proceedings in such manner and form as the Minister shall direct. "</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
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(2) In section 54A—

(a) subsection (1), delete “, with the approval of the Governor, borrow from the Treasurer, and in such case the Treasurer shall make advances to the Port Authority out of moneys appropriated by Parliament to such purpose” and substitute “borrow from the Treasurer”;

and

(b) subsection (2), delete “Governor” and substitute “Treasurer”.

(3) In section 54D (4), delete “Public Account” in both places where it occurs and substitute “Consolidated Revenue Fund”.

(4) In section 54G (1), after “Loan” insert “and Capital Works”.

(5) In section 54H (1), delete “Public Account” in both places where it occurs and substitute “Consolidated Revenue Fund”.

(6) In section 54I, delete “Public Account” and substitute “Consolidated Revenue Fund”.

(7) Sections 54J, 56, 57, 58, 59 and 60 are repealed and the following section substituted—

Application
of Financial
Administration
and
Audit Act
1985.

“ 54J. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Port Authority and its operations. ”.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
Alcohol and Drug Authority Act 1974.	Sections 20, 27, 31 and 33 are repealed and the following section substituted—
Application of Financial Administration and Audit Act 1985.	“ 27. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Authority and its operations. ”.
Animal Resources Authority Act 1981.	(1) In section 19, delete “Public Account” and substitute “Public Bank Account”. (2) Sections 20, 21, 22 and 23 are repealed and the following section substituted—
Application of Financial Administration and Audit Act 1985.	“ 20. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Authority and its operations. ”.
Anzac Day Act 1960.	Section 15 is repealed and the following section substituted—
Application of Financial Administration and Audit Act 1985.	“ 15. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Trust and its operations. ”.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
Art Gallery Act 1959.	<p>(1) In section 22 (4), delete “represented in the public account” and substitute “standing to the credit of the Public Bank Account, as constituted under the Financial Administration and Audit Act 1985”.</p> <p>(2) Section 28 is repealed and the following section substituted—</p> <p style="margin-left: 40px;">Application of Financial Administration and Audit Act 1985.. “ 28. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Board and its operations. ”.</p>
Auction Sales Act 1973.	In section 28 (6), delete “Audit Act 1904” and substitute “Financial Administration and Audit Act 1985”.
Bulk Handling Act 1967.	<p>In section 50A—</p> <p>(a) subsection (2), delete “moneys in the Public Account as defined in the Audit Act 1904, which Account” and substitute “Consolidated Revenue Fund which”; and</p> <p>(b) subsection (3)—</p> <p style="margin-left: 40px;">(i) delete “Public Account” and substitute “Consolidated Revenue Fund”; and</p> <p style="margin-left: 40px;">(ii) delete “Account” in the second place where it occurs and substitute “Fund”.</p>
Bunbury Port Authority Act 1909.	<p>(1) Section 17 is repealed and the following section substituted—</p> <p style="margin-left: 40px;">Minutes of proceedings. “ 17. The Port Authority shall keep minutes of its proceedings in such manner and form as the Minister shall direct. ”.</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
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(2) In section 54A—

(a) subsection (1), delete “, with the approval of the Governor, borrow from the Treasurer, and in such case the Treasurer shall make advances to the Port Authority out of money appropriated by Parliament to such purpose” and substitute “borrow from the Treasurer”;

and

(b) subsection (2), delete “Governor” and substitute “Treasurer”.

(3) In section 54D (4), delete “Public Account” in both places where it occurs and substitute “Consolidated Revenue Fund”.

(4) In section 54G (1), after “Loan” insert “and Capital Works”.

(5) In section 54H (1), delete “Public Account” in both places where it occurs and substitute “Consolidated Revenue Fund”.

(6) In section 54I, delete “Public Account” and substitute “Consolidated Revenue Fund”.

(7) Sections 54J, 56, 57, 58, 59 and 60 are repealed and the following section substituted—

Application
of Financial
Administra-
tion and
Audit Act
1985.

“ 54J. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Port Authority and its operations. ”.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
Carnarvon Banana Industry (Compensation Trust Fund) Act 1961.	<p>(1) In section 17—</p> <p>(a) subsection (1), delete paragraph (b) and substitute the following—</p> <p style="padding-left: 40px;">“ (b) the Committee shall control the Fund; ”;</p> <p style="padding-left: 40px;">and</p> <p>(b) subsection (1), delete paragraph (c).</p> <p>(2) In section 18—</p> <p>(a) subsection (1) is repealed and the following substituted—</p> <p style="padding-left: 40px;">“ (1) Where at any time the moneys standing to the credit of the Fund are for the time being insufficient for the purposes of this Act, the Committee may borrow from the Treasurer moneys sufficient for the time being to make up the deficiency. ”;</p> <p style="padding-left: 40px;">and</p> <p>(b) subsection (2), delete “and each amount when so repaid shall be paid by the Treasurer into the Public Account”.</p> <p>(3) In section 29—</p> <p>(a) subsection (1) (b), delete “Public Account” and substitute “Consolidated Revenue Fund”;</p> <p style="padding-left: 40px;">and</p> <p>(b) subsection (2), delete “Public Account” and substitute “Consolidated Revenue Fund”.</p> <p>(4) Sections 35 and 36 are repealed and the following section substituted—</p> <p style="padding-left: 40px;">“ 35. The provisions of the Financial Administration and Audit Act 1985 regulating the financial</p>

Application of Financial Administration and Audit Act 1985.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
Casino Control Act 1984.	<p>administration, audit and reporting of statutory authorities apply to and in respect of the Committee and its operations. ”.</p> <p>Sections 16, 17 and 18 are repealed and the following section substituted—</p>
Cattle Industry Compensation Act 1965.	<p>Application of Financial Administration and Audit Act 1985. “ 16. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Committee and its operations. ”.</p> <p>(1) Section 21 (3) is repealed.</p> <p>(2) After section 21 the following section is inserted—</p> <p>Application of Financial Administration and Audit Act 1985. “ 21A. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of departments apply to and in respect of the Department and the Fund. ”.</p> <p>(3) In section 24—</p> <p>(a) subsection (1)—</p> <p>(i) delete “with the approval of the Governor”; and</p> <p>(ii) delete “from the Public Account”; and</p> <p>(b) subsection (2), delete “, and the the moneys when so repaid shall be paid by the Treasurer into the Public Account”.</p>

1985.] *Acts Amendment (Financial Administration and Audit.)* [No. 98.]

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
Cemeteries Act 1897.	<p>In section 30—</p> <p>(a) subsection (1), delete “The” and substitute “Subject to subsection (1a) and notwithstanding the provisions of the Financial Administration and Audit Act 1985, the”; and</p> <p>(b) insert after subsection (1)—</p> <p>“ (1a) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Trustees of the Karrakatta Cemetery and the Trustees of Pinna-roo Valley Memorial Park Cemetery and their operations. ”.</p>
Charitable Collections Act 1946.	<p>In section 20—</p> <p>(a) subsection (2), delete the dash after “Minister” and paragraphs (a) and (b) and substitute “a report of the result thereof”; and</p> <p>(b) subsection (4), delete “Audit Act, 1904” and substitute “Financial Administration and Audit Act 1985”.</p>
Child Welfare Act 1947.	<p>Section 12 is repealed and the following section substituted—</p> <p>Application of Financial Administration and Audit Act 1985. “ 12. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of departments apply to and in respect of the Department and its operations under this Act. ”.</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
Coal Mine Workers (Pensions) Act 1943.	Section 31 is repealed and the following section substituted— Application of Financial Administration and Audit Act 1985. “ 31. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Tribunal and its operations. ”.
Coal Miners' Welfare Act 1947.	Sections 18, 19, 20, 21 and 22 are repealed and the following section substituted— Application of Financial Administration and Audit Act 1985. “ 18. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Board and its operations. ”.
Coal Mines Regulation Act 1946.	Section 38 (8) is repealed and the following substituted— “ (8) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Coal Mines Accident Relief Fund Trust and its operations. ”.
Coal Mining Industry Long Service Leave Act 1950.	(1) In section 6, delete paragraphs (c) and (d). (2) After section 6 the following section is inserted— Application of Financial Administration and Audit Act 1985. “ 6A. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration,

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
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audit and reporting of statutory authorities apply to and in respect of the Administrator and his operations. ”.

Colleges Act 1978.

Sections 37 and 41 are repealed and the following section substituted—

Application of Financial Administration and Audit Act 1985.

“ 37. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of a college and its operations.

(2) Notwithstanding the Financial Administration and Audit Act 1985 references in that Act to “financial year” and “annual report” shall be construed in relation to a college so that every period from 1 January to 31 December shall be taken to be a financial year and “annual report” shall be construed accordingly.

(3) The Minister, with the approval of the Treasurer, may determine that for the purposes of this section in respect of any operation of the college another period of one year may be substituted for the financial year referred to in subsection (2). ”.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
Community Services Act 1972.	<p>(1) Section 11 is repealed and the following section substituted—</p> <p>Application of Financial Administration and Audit Act 1985. “ 11. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of departments apply to and in respect of the Department and its operations. ”.</p>
	<p>(2) In section 18—</p> <p>(a) after “shall”, insert “, in accordance with the provisions of the Financial Administration and Audit Act 1985,”; and</p> <p>(b) delete “, and in relation thereto is deemed to be a person subject to the provisions of the Audit Act, 1904”.</p>
Companies (Administration) Act 1982.	<p>In section 12 (3), delete “accounting officers for the purposes of the Audit Act 1904” and substitute “officers for the purposes of the Financial Administration and Audit Act 1985”.</p>
Conservation and Land Management Act 1984.	<p>(1) In section 31, delete “Each” and substitute “Notwithstanding the provisions of the Financial Administration and Audit Act 1985, each”.</p> <p>(2) Section 52 is repealed.</p> <p>(3) In section 66 (2), after “Loan” insert “and Capital Works”.</p> <p>(4) In section 73 (1), delete “, and in that case the Treasurer shall make advances to the Executive Director out of moneys available to the Treasurer for that purpose”.</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	(5) Sections 75, 76, 77 and 78 are repealed and the following section substituted—
	<p>Application of Financial Administration and Audit Act 1985. “ 75. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of departments apply to and in respect of the Department of Conservation and Land Management and its operations. ”.</p>
Construction Safety Act 1972.	Section 21 is repealed and the following section substituted—
	<p>Application of Financial Administration and Audit Act 1985. “ 21. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of departments apply to and in respect of the Department for the time being responsible for the administration of this Act and its operations under this Act. ”.</p>
Consumer Affairs Act 1971.	Section 26 is repealed and the following section substituted—
	<p>Application of Financial Administration and Audit Act 1985. “ 26. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of departments apply to and in respect of the Department and its operations. ”.</p>
Country High School Hostels Authority Act 1960.	Sections 16 and 17 are repealed and the following section substituted—
	<p>Application of Financial Administration and Audit Act 1985. “ 16. The provisions of the Financial Administration and Audit Act 1985 regulating the financial</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
Credit (Administration) Act 1984.	<p>administration, audit and reporting of statutory authorities apply to and in respect of the Authority and its operations. ”.</p> <p>Section 60 is repealed and the following section substituted—</p>
Application of Financial Administration and Audit Act 1985.	<p>“ 60. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of departments apply to and in respect of the department of the Public Service of the State principally assisting the Minister in the administration of this Act, and its operations under the cognate Acts. ”.</p>
Dairy Industry Act 1973.	<p>(1) Section 71 (3) is repealed.</p> <p>(2) In section 72 (3), delete “Public Account” in both places where it occurs and substitute “Consolidated Revenue Fund”.</p> <p>(3) Sections 77, 78 and 79 are repealed and the following section substituted—</p>
Application of Financial Administration and Audit Act 1985.	<p>“ 77. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Authority and its operations. ”.</p>
Dampier Port Authority Act 1985.	<p>(1) In section 3 (1), the definition of “books” is deleted.</p> <p>(2) Section 16 is repealed.</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
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(3) In section 72—

(a) subsection (1), delete “General Loan Fund” and substitute “General Loan and Capital Works Fund”;

and

(b) subsection (3), delete ““the General Loan Fund” means the account referred to in section 56 (1) of the Audit Act 1904” and substitute ““the General Loan and Capital Works Fund” means the account of that name constituted under the Financial Administration and Audit Act 1985.”.

(4) In section 73 (1) (a), delete “books kept under section 77 (1) in relation to the performance by it of its functions under this Act” and substitute “accounts kept by it under the provisions of the Financial Administration and Audit Act 1985”.

(5) Sections 76 to 81 are repealed and the following section substituted—

Application of Financial Administration and Audit Act 1985.

“ 76. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Port Authority and its operations. ”.

Debt Collectors Licensing Act 1964.

In section 19 (2), delete “powers conferred upon the Auditor General by the Audit Act, 1904” and substitute “same powers as the powers conferred upon the Auditor General by the Financial Administration and Audit Act 1985”.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
Distressed Persons Relief Trust Act 1973.	<p>(1) Section 11 is repealed and the following section substituted—</p> <p style="margin-left: 40px;">Treasurer may request information. “ 11. When requested to do so by the Treasurer of the State, the Trust shall furnish to him particulars of any of its proceedings and operations. ”.</p>
	<p>(2) After section 11, the following section is inserted—</p> <p style="margin-left: 40px;">Application of Financial Administration and Audit Act 1985. “ 11A. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Trust and its operations. ”.</p>
	<p>(3) In section 12 (2), deleted paragraph (b).</p>
District Court of Western Australia Act 1969.	<p>In section 26 (1) (g), delete “Audit Act 1904, or his officers” and substitute “Financial Administration and Audit Act 1985”.</p>
Dried Fruits Act 1947.	<p>(1) In section 37 (1), delete paragraph (n).</p> <p>(2) After section 37 the following section is inserted—</p> <p style="margin-left: 40px;">Application of Financial Administration and Audit Act 1985. “ 37A. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Board and its operations. ”.</p>

1985.] *Acts Amendment (Financial Administration and Audit.)* [No. 98.]

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
Eastern Goldfields Transport Board Act 1984.	<p>Sections 28, 29, 30 and 31 are repealed and the following sections substituted—</p> <p>Application of Financial Administration and Audit Act 1985. “ 28. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Board and its operations.</p> <p>Copies of statements etc. to municipal councils. 29. A copy of the financial statements of the Board and the opinion of the Auditor General in relation thereto shall be furnished to the municipal councils of the Town of Kalgoorlie and of the Shire of Boulder at the same time as they are submitted to the Minister. ”.</p>
Education Act 1928.	<p>Section 38 is repealed and the following section substituted—</p> <p>Application of Financial Administration and Audit Act 1985. “ 38. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of departments apply to and in respect of the Department and its operations. ”.</p>
Employment Agents Act 1976.	<p>(1) Section 10 (3) is repealed.</p> <p>(2) After section 10, the following section is inserted—</p> <p>Application of Financial Administration and Audit Act 1985. “ 10A. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
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reporting of departments apply to and in respect of the Department for the time being responsible for the administration of this Act and its operations under this Act. ”.

(3) In section 46 (7), delete “similar powers to those powers conferred upon the Auditor General by the Audit Act, 1904” and substitute “the same powers as the powers conferred on the Auditor General by the Financial Administration and Audit Act 1985”.

Employers’ Indemnity
Supplementation Fund
Act 1980.

(1) In section 6 (a), delete “any securities in which money represented in the Public Account may lawfully be invested” and substitute “the manner that moneys in the Public Bank Account may lawfully be invested under the Financial Administration and Audit Act 1985”.

(2) In section 7 (1) (a), delete “out of moneys appropriated by Parliament for the purpose”.

(3) Sections 8 and 9 are repealed and the following section substituted—

Application
of Financial
Administra-
tion and
Audit Act
1985.

“ 8. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Commission and its operations. ”.

Equal Opportunity Act
1984.

(1) In section 95—

(a) subsection (1), delete “, on or before 30 September in each year, prepare and present to the Minister a report relating to the period of 12 months

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	<p>ending on the preceding 30 June on” and substitute “include in his annual report required to be made under the Financial Administration and Audit Act 1985 a report on”; and</p> <p>(b) subsection (2) is repealed.</p> <p>(2) In section 144—</p> <p>(a) subsection (1), delete “, on or before 30 September in each year, prepare and present to the Minister” and substitute “include in his annual report required to be made under the Financial Administration and Audit Act 1985”; and</p> <p>(b) subsection (2) is repealed.</p>
<p>Esperance Port Authority Act 1968.</p>	<p>(1) Section 17 is repealed and the following section substituted—</p> <p>Record of proceedings. “ 17. The Port Authority shall keep a record of its proceedings in such manner and form as the Minister approves. ”.</p> <p>(2) In section 53 (1), delete “, and any advances made by the Treasurer under this subsection may be made by him out of moneys appropriated by Parliament for the purposes of this Act”.</p> <p>(3) In section 56 (4), delete “Public Account” in both places where it occurs and substitute “Consolidated Revenue Fund”.</p> <p>(4) In section 59 (1), after “Loan” insert “and Capital Works”.</p> <p>(5) In section 60 (1), delete “Public Account” in both places where it occurs and substitute “Consolidated Revenue Fund”.</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
(6) In section 61, delete "Public Account" and substitute "Consolidated Revenue Fund".	
(7) Sections 62, 64, 66, 67, 68 and 69 are repealed and the following section substituted—	
Application of Financial Administration and Audit Act 1985.	<p>“ 62. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Port Authority and its operations. ”.</p>
Factories and Shops Act 1963.	Section 20 is repealed and the following section substituted—
Application of Financial Administration and Audit Act 1985.	<p>“ 20. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of departments apply to and in respect of the department for the time being responsible for the administration of this Act and its operations under this Act.</p>
	<p>(2) The financial statements or reports prepared for the purposes of the Financial Administration and Audit Act 1985 by the department for the time being responsible for the administration of this Act shall not—</p>
	<p>(a) refer by name to any particular occupier; or</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	(b) be so framed as to render the identity of any occupier readily ascertainable. ”.
Financial Agreement Act 1928.	<p>In section 4—</p> <p>(a) subsection (2), delete “General Loan Fund” in both places where it occurs and substitute “General Loan and Capital Works Fund”; and</p> <p>(b) subsection (3) is repealed.</p>
Firearms Act 1973.	<p>Section 5 (4) is repealed and the following substituted—</p> <p>“ (4) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of departments apply to and in respect of the Police Department and its operations under this Act. ”.</p>
Fire Brigades Act 1942.	<p>Sections 28 and 47 are repealed and the following section substituted—</p> <p>Application of Financial Administration and Audit Act 1985. “ 47. (1) With the exception of section 42, the provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Board and its operations.</p> <p>(2) Section 36 of this Act shall continue to apply to and in respect of the Board notwithstanding the Financial Administration and Audit Act 1985. ”.</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
Fisheries Act 1905.	<p>(1) Section 35M is repealed and the following section substituted—</p> <p style="margin-left: 40px;">Application of Financial Administration and Audit Act 1985. “ 35M. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of departments apply to and in respect of the Department and its operations, including the Fisheries Research and Development Fund. ”.</p> <p>(2) In section 57, delete “The” and substitute “Notwithstanding the provisions of the Financial Administration and Audit Act 1985, the”.</p>
Fremantle Port Authority Act 1902.	<p>(1) Section 17 is repealed and the following section substituted—</p> <p style="margin-left: 40px;">Minutes of proceedings. “ 17. The Port Authority shall keep minutes of its proceedings in such manner and form as the Minister shall direct. ”.</p> <p>(2) Section 58A (2) is repealed and the following substituted—</p> <p style="margin-left: 80px;">“ (2) Where there is, or is likely to be a deficiency in the Account referred to in subsection (1), the Port Authority may, in order to make good or to avoid the deficiency, borrow from the Treasurer such sums, on such terms and conditions as to repayment as the Treasurer specifies. ”.</p> <p>(3) In section 58B (1), delete “, and where advances are made by the Treasurer under this subsection, such advances may be so made out of moneys appropriated by Parliament for the purposes of this Act”.</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	<p>(4) In section 58E (4), delete “Public Account” in both places where it occurs and substitute “Consolidated Revenue Fund”.</p> <p>(5) In section 58H (1), after “Loan” insert “and Capital Works”.</p> <p>(6) Section 58I (1), delete “Public Account” in both places where it occurs and substitute “Consolidated Revenue Fund”.</p> <p>(7) In section 58K, delete “Public Account” and substitute “Consolidated Revenue Fund”.</p> <p>(8) Sections 58L, 60, 61, 62, 63 and 64 are repealed and the following section substituted—</p>
	<p>Application of Financial Administration and Audit Act 1985. “ 58L. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Port Authority and its operations. ”.</p>
Fruit Growing Industry (Trust Fund) Act 1941.	<p>Sections 19, 20, 21, 22 and 23 are repealed and the following section substituted—</p>
	<p>Application of Financial Administration and Audit Act 1985. “ 19. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Committee and its operations. ”.</p>
Fruit-growing Reconstruction Scheme Act 1972.	<p>Sections 9 (6) and (7) and 10 are repealed and the following section substituted—</p>
	<p>Application of Financial Administration and Audit Act 1985. “ 10. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the finan-</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	<p>cial administration, audit and reporting of statutory authorities apply to and in respect of the Rural Adjustment and Finance Corporation of Western Australia and its operations under this Act.</p> <p>(2) The Rural Adjustment and Finance Corporation of Western Australia shall cause separate records and accounts to be maintained in respect of the Fruit-growing Reconstruction Fund. ”.</p>
Geraldton Port Authority Act 1968.	<p>(1) Section 17 is repealed and the following section substituted—</p> <p>Records of proceedings. “ 17. The Port Authority shall keep a record of its proceedings in such manner and form as the Minister approves. ”.</p> <p>(2) In section 53 (1), delete “, and any advances made by the Treasurer under this subsection may be made by him out of moneys appropriated by Parliament for the purposes of this Act”.</p> <p>(3) In section 56 (4), delete “Public Account” in both places where it occurs and substitute “Consolidated Revenue Fund”.</p> <p>(4) In section 59 (1), after “Loan” insert “and Capital Works”.</p> <p>(5) In section 60 (1), delete “Public Account” in both places where it occurs and substitute “Consolidated Revenue Fund”.</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
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- (6) In section 61, delete "Public Account" and substitute "Consolidated Revenue Fund".
- (7) Sections 62, 64, 66, 67, 68 and 69 are repealed and the following section substituted—

Application of Financial Administration and Audit Act 1985. " 62. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Port Authority and its operations. "

Government Employees' Housing Act 1964.

Sections 24 (4), 25 and 26 are repealed and the following section substituted—

Application of Financial Administration and Audit Act 1985. " 25. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Authority and its operations. "

Government Railways Act 1904.

- (1) Section 54 is repealed.
- (2) In section 54E (1), delete " , the Treasurer, who is hereby authorized to grant the approval, may make, and the Commission may borrow, from the Public Account advances of" and substitute "the Commission may borrow from the Treasurer".
- (3) In section 54H—
 - (a) delete "money referred to in section four of the Audit Act 1904, as "Public Moneys"" and

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	<p>substitute "Consolidated Revenue Fund"; and</p>
	<p>(b) delete "Public Account" and substitute "Consolidated Revenue Fund".</p>
	<p>(4) In section 54M, delete "from the Public Account" and substitute "under section 54E".</p>
	<p>(5) Sections 55, 56, 57 and 58 are repealed and the following section substituted—</p>
<p>Application of Financial Administration and Audit Act 1985.</p>	<p>" 55. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Commission and its operations. "</p>
	<p>(6) In section 60, delete "be paid into the Public Account, and, except as by this Act otherwise provided, form part of the Consolidated Revenue Fund" and substitute "except as otherwise provided by this Act, be paid into the Consolidated Revenue Fund".</p>
	<p>(7) Section 91 is repealed.</p>
<p>Grain Marketing Act 1975.</p>	<p>(1) Sections 35 (1), (2), (3) and (4) and 37 are repealed and the following section substituted—</p>
<p>Application of Financial Administration and Audit Act 1985.</p>	<p>" 35. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Grain Pool and its operations. "</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	(2) In section 36 (2)— (a) delete “Public Account, as defined in the Audit Act, 1904, which account” and substitute “Consolidated Revenue Fund which fund”; and (b) delete “that account” and substitute “the Consolidated Revenue Fund”.
Health Act 1911.	Section 247E is repealed and the following section substituted— Application of Financial Administration and Audit Act 1985. “ 247E. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Analytical Committee and its operations. ”.
Health Education Council Act 1958.	After section 11, the following section is inserted— Application of Financial Administration and Audit Act 1985. “ 11A. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of departments apply to and in respect of the Health Department and the Fund. ”.
Health Legislation Administration Act 1984.	Section 10 is repealed and the following section substituted— Application of Financial Administration and Audit Act 1985. “ 10. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of departments apply to and in respect of the Department and its operations. ”.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
Herd Improvement Service Act 1984.	<p>(1) In section 16 (4), after "Loan" insert "and Capital Works".</p> <p>(2) Section 18 (1) is repealed and the following substituted—</p> <p style="padding-left: 40px;">“ (1) The Corporation may borrow from the Treasurer such amounts and for such reasons as the Treasurer approves, on such conditions as to repayment and payment of interest as the Treasurer imposes. ”.</p> <p>(3) In section 19, delete "Public Account may be invested under the Public Moneys Investment Act 1961" and substitute "Public Bank Account may be invested under the Financial Administration and Audit Act 1985".</p> <p>(4) Sections 22 and 23 are repealed and the following section substituted—</p> <p style="padding-left: 40px;">Application of Financial Administration and Audit Act 1985. “ 22. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Corporation and its operations. ”.</p>
Honey Pool Act 1978.	<p>Sections 25 and 28 are repealed and the following section substituted—</p> <p style="padding-left: 40px;">Application of Financial Administration and Audit Act 1985. “ 25. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Honey Pool and its operations. ”.</p>

1985.] *Acts Amendment (Financial Administration and Audit.)* [No. 98.]

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
Hospitals Act 1927.	(1) In section 7 (2), after "powers" insert "and duties". (2) Section 24 is repealed and the following section substituted— Application of Financial Administration and Audit Act 1985. " 24. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of every Board and its operations. (2) The accounts caused to be kept by a Board in accordance with the Financial Administration and Audit Act 1985 shall, at all reasonable times, be open to the inspection of any member of the Board. (3) Notwithstanding the Financial Administration and Audit Act 1985, the Minister may, to the extent and in the manner provided by the Treasurer's Instructions, consolidate all or some of the annual reports that he is required to make under that Act in respect of public hospitals of which the Minister is deemed to be the Board. "
	(3) Section 26 (1), (3) and (4) is repealed.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
Hospital Fund Act 1930.	Sections 20 and 21 are repealed and the following section substituted— <div style="display: flex; align-items: flex-start;"> <div style="margin-right: 10px;"> <p>Application of Financial Administration and Audit Act 1985.</p> </div> <div> <p>“ 20. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of departments apply to and in respect of the Department and the Fund. ”.</p> </div> </div>
Housing Act 1980.	(1) In section 63 (6), delete “Public Account” in both places where it occurs and substitute “Consolidated Revenue Fund”. (2) Sections 65, 66 and 67 are repealed and the following section substituted— <div style="display: flex; align-items: flex-start;"> <div style="margin-right: 10px;"> <p>Application of Financial Administration and Audit Act 1985.</p> </div> <div> <p>“ 65. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Commission and its operations. ”.</p> </div> </div>
Housing Loan Guarantee Act 1957.	In section 7E (1) (b), delete “money referred to in section four of the Audit Act, 1904, as “Public Moneys”” and substitute “Consolidated Revenue Fund”.
Industrial and Commercial Employees’ Housing Act 1973.	(1) In section 22 (3)— (a) delete “Public Account, which account” and substitute “Consolidated Revenue Fund, which”; and (b) delete “into the Public Account” and substitute “into the Consolidated Revenue Fund”.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	(2) Sections 24 (4), 25 and 26 are repealed and the following section substituted—
	<p style="margin-left: 40px;">Application of Financial Administration and Audit Act 1985. “ 25. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Authority and its operations. ”.</p>
Industrial Lands Development Authority Act 1966.	(1) In section 6B (3)—
	(a) paragraph (e), delete “authority;” and substitute “authority.”; and
	(b) delete paragraph (f).
	(2) In section 6C, delete paragraph (a) and substitute the following—
	“ (a) in any manner in which moneys standing to the credit of the Public Bank Account may be invested under the Financial Administration and Audit Act 1985; ”.
	(3) Section 6E is repealed and the following section substituted—
	<p style="margin-left: 40px;">Application of Financial Administration and Audit Act 1985. “ 6E. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Development Authority and its operations. ”.</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	(4) In section 13 (3)—
	(a) delete “Public Account which account” and substitute “Consolidated Revenue Fund which”; and
	(b) delete “Public Account” in the second place where it occurs and substitute “Consolidated Revenue Fund”.
Industrial Relations Act 1979.	In section 69 (8), delete “Public Account” and substitute “Consolidated Revenue Fund”.
Interpretation Act 1984.	In section 5, in the definition of “Auditor General” delete “Audit Act 1904” and substitute “Financial Administration and Audit Act 1985”.
Joondalup Centre Act 1976.	(1) In section 42 (1), delete “the Treasurer, who is hereby authorised to grant the approval, may make, and the Corporation may borrow, from the Public Account advances of” and substitute “the Corporation may borrow from the Treasurer”.
	(2) In section 43 (8), delete “money referred to in section 4 of the Audit Act, 1904, as “Public Moneys” ” and substitute “Consolidated Revenue Fund”.
	(3) In section 44, delete “Public Account” and substitute “Public Bank Account”.
	(4) In section 45, delete “Public Account” and substitute “Consolidated Revenue Fund”.

1985.] *Acts Amendment (Financial Administration and Audit.)* [No. 98.]

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	(5) Sections 46, 47 and 48 are repealed and the following section substituted—
	Application of Financial Administration and Audit Act 1985. “ 46. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Corporation and its operations. ”.
Land Act 1933.	In section 139 (2b), delete “Public Account” and substitute “Consolidated Revenue Fund”.
Land Tax Assessment Act 1976.	(1) Section 6 (2) is repealed. (2) After section 6, the following section is inserted—
	Application of Financial Administration and Audit Act 1985. “ 6A. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of departments apply to and in respect of the State Taxation Department and its operations under this Act. ”.
Law Reform Commission Act 1972.	(1) In section 11 (7), delete “and to the provisions of section 13”. (2) Section 13 is repealed and the following section substituted—
	Application of Financial Administration and Audit Act 1985. “ 13. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Commission and its operations. ”.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
Legal Aid Commission Act 1976.	(1) Sections 56 and 57 are repealed and the following section substituted— Application of Financial Administration and Audit Act 1985. “ 56. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Commission and its operations. (2) A copy of the annual report of the Commission and the opinion of the Auditor General in relation to the financial statements of the Commission shall be furnished to— (a) the Attorney General; (b) the Attorney General of the Commonwealth; (c) the Commonwealth Council; (d) the Law Society; (e) the Legal Contribution Trust established by section 5 of the Legal Contribution Trust Act 1967; and (f) the Barristers Board constituted under the Legal Practitioners Act 1893, at the same time as they are submitted to the Minister. ”.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	(2) In section 59—
	(a) subsection (1) is repealed; and
	(b) subsection (2), delete “under subsection (1)”.
	(3) Section 60 is repealed.
Legal Contribution Trust Act 1967.	(1) Section 15 is repealed and the following section substituted—
Application of Financial Administration and Audit Act 1985.	“ 15. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Trust and its operations.
	(2) Notwithstanding the Financial Administration and Audit Act 1985, references in that Act to “financial year” and “annual report” shall be construed in relation to the Trust (but not in relation to the Guarantee Fund) so that every period from 1 January to 30 June and from 1 July to 31 December shall be taken to be a financial year and “annual report” shall be construed accordingly, except that the obligation to prepare a report on the operations of the Trust imposed by section 66 of the Financial Administration and Audit Act 1985 shall be satisfied by preparing a report for the 12 month

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
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period ending on 30 June each year and submitting that report at the same time as the financial statements for the 6 month period ending 30 June are submitted.

(3) The requirement imposed on the Trust by section 69 of the Financial Administration and Audit Act 1985 to submit an annual report to the Minister shall be taken to impose also a similar requirement to submit within the same period a copy of each such report to the Board and the Society. ”.

- (2) Sections 32, 52 and 53 (2) are repealed and the following section substituted—

Reports to be “
copied to
Board and
Society.

32. The requirement imposed on the Trust by section 69 of the Financial Administration and Audit Act 1985 to submit an annual report to the Minister in respect of the Guarantee Fund shall be taken to impose also a similar requirement to submit within the same period a copy of each such report to the Board and the Society. ”.

- Library Board of Western Australia Act 1951. (1) In section 17, delete “in the Public Account” and substitute “standing to the credit of the Public Bank Account constituted under the Financial Administration and Audit Act 1985”.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
(2) Section 20 is repealed and the following section substituted—	<p data-bbox="530 371 647 470">Application of Financial Administration and Audit Act 1985.</p> <p data-bbox="667 371 1040 609">“ 20. The provisions of the Financial Administration and Audit 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Board and its operations. ”.</p>
Litter Act 1979.	<p data-bbox="530 649 1040 725">Sections 20 (3) and (4), 21 and 22 are repealed and the following section substituted—</p> <p data-bbox="530 760 647 859">Application of Financial Administration and Audit Act 1985.</p> <p data-bbox="667 760 1040 998">“ 21. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Council and its operations. ”.</p>
Local Government Act 1960.	<p data-bbox="530 1038 1040 1275">In section 589 (iii), delete “becomes part of the public moneys mentioned in the Audit Act 1904, and the proper officer shall after the expiration of that period of six years pay the money into the State Public Account mentioned in that Act” and substitute “shall be paid by the proper officer into the Consolidated Revenue Fund ”.</p>
Local Government Superannuation Act 1980.	<p data-bbox="530 1315 1040 1367">(1) After section 11 (4), the following subsection is added—</p> <p data-bbox="603 1402 1040 1668">“ (4a) If the receipt or expenditure of money is delegated by the Board pursuant to an agreement entered into under this section, the Board shall procure from the delegate, not later than 2 months after the end of each financial year, a full and true statement of account of all the moneys received and expended by the delegate on</p>

Short title of Act.

Repeal or amendment.

behalf of the Board during that year and a statement of the assets and liabilities held or incurred by the delegate on behalf of the Board as at the end of that year. ”.

- (2) Sections 16 and 17 are repealed and the following section substituted—

Application
of Financial
Administra-
tion and
Audit Act
1985.

“ 16. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Board and its operations.

(2) To the extent that the financial statements submitted to the Auditor General relate to statements procured by the Board from a delegate pursuant to section 11 (6), the Auditor General shall state in his opinion whether the statements submitted to him correspond with the information contained in the statements submitted to the Board by the delegate and whether the functions performed by the delegate (as disclosed in such statements) have been delegated to the delegate by the Board in accordance with an agreement entered into under section 11.

(3) The Minister may, at any time prior to the submission to him of the Board's annual report in

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
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respect of a financial year, direct the Board to include in its annual report a report on any particular matter with respect to the scheme and the Board shall comply with such a direction. ”.

(3) In Schedule 2, items 3 and 4 are deleted and the following substituted—

“ 3 s.16 Functions, powers and duties under the Financial Administration and Audit Act 1985. ”.

Lotteries (Control) Act 1954.

Sections 9 (1) (b) and (c) and 11 (1), (2), (3) and (4) are repealed and the following section substituted—

Application of Financial Administration and Audit Act 1985. “ 11. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Commission and its operations. ”.

Lotto Act 1981.

Sections 6 (1) (b) and (c) and 8 (1), (2), (3) and (4) are repealed and the following section substituted—

Application of Financial Administration and Audit Act 1985. “ 8. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Commission and its operations. ”.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
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Machinery Safety Act
1974.

Section 10 is repealed and the following section substituted—

Application of Financial Administration and Audit Act 1985. “ 10. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of departments apply to and in respect of the department for the time being responsible for the administration of this Act and its operations under this Act. ”

Main Roads Act 1930.

(1) In section 19—

(a) paragraph (b) is deleted and the following paragraph substituted—

“ (b) report to the Minister on his proceedings under this Act on such occasions as the Minister directs; ”; and

(b) paragraph (c) is deleted.

(2) After section 19, the following section is inserted—

Application of Financial Administration and Audit Act 1985. “ 19A. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Commissioner and his operations. ”

1985.] *Acts Amendment (Financial Administration and Audit.)* [No. 98.]

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
Marine and Harbours Act 1981.	<p>Sections 16 and 17 are repealed and the following section substituted—</p> <p>Application of Financial Administration and Audit Act 1985. “ 16. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of departments apply to and in respect of the Department and its operations. ”.</p>
Marketing of Eggs Act 1945.	<p>Sections 34 and 36 are repealed and the following section substituted—</p> <p>Application of Financial Administration and Audit Act 1985. “ 34. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Board and its operations. ”.</p>
Marketing of Lamb Act 1971.	<p>(1) In section 15 (3), delete “Public Account” in both places where it occurs and substitute “Consolidated Revenue Fund”.</p> <p>(2) Sections 27 and 29 (1) are repealed and the following section substituted—</p> <p>Application of Financial Administration and Audit Act 1985. “ 27. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Board and its operations. ”.</p>
Marketing of Potatoes Act 1946.	<p>Sections 37 and 40 are repealed and the following section substituted—</p> <p>Application of Financial Administration and Audit Act 1985. “ 37. The provisions of the Financial Administration and Audit Act 1985 regulating the financial</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
Metropolitan Market Act 1926.	<p style="text-align: right;">administration, audit and reporting of statutory authorities apply to and in respect of the Board and its operations. ”.</p> <p>(1) In section 16, delete “out of moneys appropriated by Parliament to such purpose, to enable the Trust” and substitute “to the Trust to enable it”.</p> <p>(2) Sections 17, 18, 19, 20 and 21 are repealed and the following section substituted—</p>
Metropolitan (Perth) Passenger Transport Trust Act 1957.	<p style="text-align: right;">Application of Financial Administration and Audit Act 1985. “ 17. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Trust and its operations. ”.</p> <p>(1) In section 43, delete the definitions of “General Loan Fund” and “Public Account” and substitute ““General Loan and Capital Works Fund” means the General Loan and Capital Works Fund constituted under the Financial Administration and Audit Act 1985. ”.</p> <p>(2) In section 45 (1)—</p> <p>(a) delete “the Treasurer, with the approval of the Governor who is hereby authorised to grant the approval, may make, and the Trust may borrow, from the Public Account advances of” and substitute “the Trust may borrow from the Treasurer”; and</p> <p>(b) delete “Governor” in the second and third places where it occurs and substitute “Treasurer”.</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	(3) In section 48 (2) (b)— <ul style="list-style-type: none">(a) delete “Public Account, which Account” and substitute “Consolidated Revenue Fund, which”; and(b) delete “Public Account” in the second place where it occurs and substitute “Consolidated Revenue Fund”.
	(4) In section 51— <ul style="list-style-type: none">(a) subsection (1)—<ul style="list-style-type: none">(i) after “Loan” in the first place where it occurs, insert “and Capital Works”;(ii) paragraph (a), after “Loan” insert “and Capital Works”; and(iii) paragraph (b), after “Loan” insert “and Capital Works”; and(b) subsection (3) is repealed.
	(5) In section 52— <ul style="list-style-type: none">(a) subsection (1), delete “Where any portion of money represented in the Public Account, but not being a portion of the General Loan Fund, is applied to enable the Trust to carry out its functions,” and substitute “Where any money from the Consolidated Revenue Fund is applied to enable the Trust to carry out its functions, then, notwithstanding the Financial Administration and Audit Act 1985”; and(b) subsection (2) is repealed.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
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(6) In section 54, delete "Public Account" and substitute "Public Bank Account".

(7) Sections 56, 57, 59, 60, 61, 62 and 63 are repealed and the following section substituted—

Application of Financial Administration and Audit Act 1985.

" 56. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Trust and its operations.

(2) The Under Treasurer shall supply, at the request of the Trust, a certificate of the amounts recorded under sections 51 and 52 and the Trust shall show those amounts in their financial statements and reports prepared for the purposes of the Financial Administration and Audit Act 1985. "

Metropolitan Region Town Planning Scheme Act 1959.

(1) Sections 29 and 38 (1) (c) are repealed and the following section substituted—

Application of Financial Administration and Audit Act 1985.

" 29. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Authority and its operations. "

Short title of Act.

Repeal or amendment.

(2) Section 39 (1) is repealed and the following substituted—

“ (1) If the money represented in the Fund is insufficient at any time to meet expenditure incurred or proposed to be incurred by the Authority in carrying out its functions the Authority may borrow from the Treasurer such amounts as the Treasurer approves, on such conditions as to repayment and payment of interest as the Treasurer imposes. ”.

(3) In section 40 (6) (b), delete “money referred to in section four of the Audit Act as “Public Moneys”” and substitute “Consolidated Revenue Fund”.

Mining and Petroleum
Research Act 1981.

Sections 27 and 35 (2) and (3) are repealed and the following section substituted—

Application
of Financial
Administra-
tion and
Audit Act
1985.

“ 27. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Institute and its operations. ”.

Motor Vehicle (Third Party
Insurance) Act 1943.

Sections 3K (2), 3Q, 3QA and 3QB are repealed and the following section substituted—

Application
of Financial
Administra-
tion and
Audit Act
1985.

“ 3Q. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Trust and its operations.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	<p>(2) All accounts and records of transactions kept by the Trust in accordance with the Financial Administration and Audit Act 1985 shall be open to the inspection of the Minister and any person authorized by the Minister, and all persons so empowered may take copies of or extracts from those books and records. ”.</p>
<p>Multicultural and Ethnic Affairs Commission Act 1983.</p>	<p>Section 18 is repealed.</p>
<p>Murdoch University Act 1973.</p>	<p>(1) In section 32 (4) (b), delete “money referred to in section 4 of the Audit Act 1904 as “Public Moneys” ” and substitute “Consolidated Revenue Fund”.</p>
	<p>(2) Sections 34 and 35 are repealed and the following section substituted—</p>
<p>Application of Financial Administration and Audit Act 1985.</p>	<p>“ 34. (1) Subject to subsection (4), the provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the University and its operations.</p>
	<p>(2) The Senate shall include in its annual report a summary of the work, researches and investigations carried out by the University during that year.</p>
	<p>(3) Notwithstanding the Financial Administration and Audit Act 1985, the financial year of the University shall end on 31 December.</p>

1985.]

Acts Amendment (Financial Administration and Audit.) [No. 98.]

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	<p>(4) Notwithstanding the provisions of the Financial Administration and Audit Act 1985—</p> <p>(a) sections 21, 22, 42 and 44 of that Act shall not have effect in relation to the University; and</p> <p>(b) section 58 of that Act shall have effect in relation to the University as if it had been enacted in the following form—</p>
Treasurer's Instructions.	<p>58. (1) The Treasurer may prepare and issue and amend instructions, in this Act called the "Treasurer's Instructions", with respect to the annual report required to be prepared under section 66, including instructions with respect to accounting standards and other requirements for the preparation of financial statements required under section 67, but instructions issued under this section shall not be inconsistent with this Act or the regulations.</p> <p>(2) Without limiting the generality of subsection (1), the Treasurer may issue instructions relating to—</p> <p>(a) the establishment and keeping of the accounts of statutory authorities including accounts of subsidiary and related bodies;</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	(b) the form and content of financial statements and reports on the operations of statutory authorities and their subsidiary and related bodies; and
	(c) the preparation of performance indicators of statutory authorities and their subsidiary and related bodies.
	(3) The Treasurer's Instructions may be issued—
	(a) so as to apply—
	(i) at all times or at a specified time;
	(ii) 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;

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	(ii) approved by or to the satisfaction of a specified person or body or a specified class of per- son or body;
	(c) so as to confer a discretionary auth- ority 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 pro- vide 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 uncondi- tionally or on spe- cified conditions or conditions addi- tionally imposed and either wholly or to such an extent as is speci- fied or otherwise determined.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
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(4) Subject to this Act, every 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. ”.

Museum Act 1969.

Section 35 is repealed and the following section substituted—

Application
of Financial
Administra-
tion and
Audit Act
1985.

“ 35. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Museum and its operations. ”.

National Trust of Australia
(W.A.) Act 1964.

Sections 23 and 24 are repealed and the following section substituted—

Application
of Financial
Administra-
tion and
Audit Act
1985.

“ 23. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of The Trust and its operations. ”.

1985.] *Acts Amendment (Financial Administration and Audit.)* [No. 98.]

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
Parks and Reserves Act 1895.	Section 12 is repealed and the following section substituted— Application of Financial Administration and Audit Act 1985. “ 12. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of a Board and its operations. ”.
Parliamentary Commissioner Act 1971.	Section 27 is repealed and the following section substituted— Commissioner may report to Parliament. “ 27. Notwithstanding the Financial Administration and Audit Act 1985, the Commissioner may at any time, if he thinks fit, lay before each House of Parliament a report on any matter arising in connection with the exercise of his functions. ”.
Parliamentary Superannuation Act 1970.	Section 8 is repealed and the following section substituted— Application of Financial Administration and Audit Act 1985. “ 8. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Trustees and their operations. ”.
Perth Mint Act 1970.	(1) In section 5— (a) in the definition of “the Auditor General” delete “section 5 of the Audit Act, 1904” and substitute “the Financial Administration and Audit Act 1985”; and (b) the definition of “the Public Account” is deleted.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	(2) In section 20 (4) (b), delete "Public Account" and substitute "Public Bank Account constituted under the Financial Administration and Audit Act 1985."
	(3) In section 28 (1), delete ", and where moneys are borrowed from the Treasurer under this subsection, those moneys may be paid to the Director out of moneys appropriated by Parliament for those purposes".
	(4) In section 31, delete "Public Account" and substitute "Public Bank Account constituted under the Financial Administration and Audit Act 1985."
	(5) Sections 33 and 34 are repealed and the following section substituted—
<p>Application of Financial Administration and Audit Act 1985.</p>	<p>" 33. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Director and his operations. "</p>
	(6) In section 36—
	(a) subsection (1), delete ", the Auditor General" and "or Auditor General"; and
	(b) subsection (3), delete "Auditor General,".
	(7) Sections 37, 38 and 39 are repealed.
	(8) In section 40, delete "Public Account" in both places where it occurs and substitute "Consolidated Revenue Fund".
	(9) In section 41, delete "Public Account" and substitute "Consolidated Revenue Fund".

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	(10) In section 42—
	(a) delete “such funds or accounts in the Public Account as the Treasurer directs” and substitute “the Consolidated Revenue Fund”; and
	(b) paragraph (e), delete “Public Account” and substitute “Consolidated Revenue Fund”.
Perth Theatre Trust Act 1979.	Sections 21, 22 and 25 are repealed and the following section substituted—
	<p>Application of Financial Administration and Audit Act 1985. “ 21. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Trust and its operations.</p> <p>(2) The Trust shall not, without the consent of the Minister, incur any expenditure which exceeds the estimates of expenditure approved by the Minister under the Financial Administration and Audit Act 1985. ”.</p>
Petroleum Products Pricing Act 1983.	Section 7 (5) and (6) is repealed and the following substituted—
	“ (5) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of departments apply to and in respect of the Department of Consumer Affairs and its operations under this Act. ”.
Plant Diseases Act 1914.	(1) In section 12C (1) paragraph (da) is deleted.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
(2) After section 12E, the following section is inserted—	<p data-bbox="530 395 639 491">Application of Financial Administration and Audit Act 1985.</p> <p data-bbox="667 395 1037 664">“ 12F. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of a Committee and its operations.</p>
Port Hedland Port Authority Act 1970.	<p data-bbox="711 713 1037 899">(2) Notwithstanding the provisions of the Financial Administration and Audit Act 1985, the financial year of a Committee shall end on 31 August. ”.</p> <p data-bbox="530 933 1037 986">(1) Section 16 is repealed and the following section substituted—</p> <p data-bbox="530 1020 1037 1098">Record of proceedings. “ 16. The Port Authority shall keep a record of its proceedings. ”.</p>
(2) In section 52—	<p data-bbox="591 1208 1037 1446">(a) subsection (1), delete “, with the approval of the Governor, borrow from the Treasurer, and in that case the Treasurer shall make advances to the Port Authority out of moneys appropriated by Parliament for that purpose” and substitute “borrow from the Treasurer”; and</p> <p data-bbox="591 1480 1037 1532">(b) subsection (2), delete “Governor” and substitute “Treasurer”.</p> <p data-bbox="530 1567 1037 1670">(3) In section 55 (4), delete “Public Account” in both places where it occurs and substitute “Consolidated Revenue Fund”.</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	<p>(4) In section 58 (1), after "Loan" insert "and Capital Works".</p> <p>(5) In section 59 (1), delete "Public Account" in both places where it occurs and substitute "Consolidated Revenue Fund".</p> <p>(6) In section 60, delete "Public Account" and substitute "Consolidated Revenue Fund".</p> <p>(7) Sections 61, 62, 63, 64 and 65 are repealed and the following section substituted—</p>
	<p style="text-align: center;">Application of Financial Administration and Audit Act 1985. “ 61. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Port Authority and its operations. ”.</p>
Potato Growing Industry Trust Fund Act 1947.	<p>Sections 23 and 24 are repealed and the following section substituted—</p> <p style="text-align: center;">Application of Financial Administration and Audit Act 1985. “ 23. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Committee and its operations. ”.</p>
Poultry Industry (Trust Fund) Act 1948.	<p>Sections 19 to 23 are repealed and the following section substituted—</p> <p style="text-align: center;">Application of Financial Administration and Audit Act 1985. “ 19. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Committee and its operations.</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
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(2) Notwithstanding the provisions of the Financial Administration and Audit Act 1985, the financial year of the Committee shall end on 31 July. ”.

Prisons Act 1981.

Section 11 is repealed and the following section substituted—

Application of Financial Administration and Audit Act 1985.

“ 11. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of departments apply to and in respect of the Prisons Department and its operations.

(2) The annual report of the Prisons Department shall include a report on the state and conditions of all prisons in the State. ”.

Public Authorities (Contributions) Act 1974.

In section 3 (3), delete “Audit Act, 1904” and substitute “Financial Administration and Audit Act 1985”.

Public Education Endowment Act 1909.

Section 14 is repealed and the following section substituted—

Application of Financial Administration and Audit Act 1985.

“ 14. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the trustees and their operations. ”.

1985.] *Acts Amendment (Financial Administration and Audit.)* [No. 98.]

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
Public Moneys Investment Act 1961.	The Act is repealed.
Public Trustee Act 1941.	Sections 46 (2) and 48 are repealed and the following section substituted— Application of Financial Administration and Audit Act 1985. “ 48. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Public Trustee and his operations. ”.
Public Works Act 1902.	(1) Sections 8 and 9 are repealed. (2) In section 9E (5), delete “specified in section 3 (2) of the Public Moneys Investment Act 1961” and substitute “in which moneys standing to the credit of the Public Bank Account may be invested under the Financial Administration and Audit Act 1985”. (3) Sections 9G and 9H are repealed and the following section substituted— Application of Financial Administration and Audit Act 1985. “ 9G. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Building Authority and its operations. ”. (4) The Second Schedule is repealed.
Queen Elizabeth II Medical Centre Act 1966.	(1) In section 13 (4)— (a) delete “Public Account, which Account” and substitute “Consolidated Revenue Fund which”; and

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	(b) delete "Public Account" in the second place where it occurs and substitute "Consolidated Revenue Fund".
	(2) Section 15 is repealed and the following section substituted—
Application of Financial Administration and Audit Act 1985.	<p>“ 15. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Trust and its operations.</p> <p>(2) A copy of the annual report of the Trust shall be furnished to the Senate at the same time as it is submitted to the Minister. ”.</p>
Racecourse Development Act 1976.	Section 14 is repealed and the following section substituted—
Application of Financial Administration and Audit Act 1985.	<p>“ 14. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Trust and its operations.</p> <p>(2) Notwithstanding the provisions of the Financial Administration and Audit Act 1985, the financial year of the Trust shall end on 31 July. ”.</p>
Real Estate and Business Agents Act 1978.	(1) In section 4 (1), in the definition of "Auditor General" delete "Audit Act 1904" and substitute "Financial Administration and Audit Act 1985".

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
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(2) Sections 111, 131, 131F and 135 are repealed and the following section substituted—

Application of Financial Administration and Audit Act 1985.

“ 135. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Board and its operations.

(2) Notwithstanding the Financial Administration and Audit Act 1985, references in that Act to “financial year” and “annual report” shall be construed in relation to the Trust (but not in relation to the Fidelity Fund or the Assistance Fund) so that every period from 1 January to 30 June and from 1 July to 31 December shall be taken to be a financial year and “annual report” shall be construed accordingly, except that the obligation to prepare a report on the operations of the Trust imposed by section 66 of the Financial Administration and Audit Act 1985 shall be satisfied by preparing a report for the 12 month period ending 30 June each year and submitting that report at the same time as the financial statements for the 6 month period ending 30 June are submitted. ”.

Royal Commissions Act 1968. In section 23 (2), delete “Public Account is hereby” and substitute “Consolidated Revenue Fund is”.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
Rural Adjustment and Finance Corporation Act 1971.	<p>(1) In section 16 (3c), delete "The" and substitute "Notwithstanding the Financial Administration and Audit Act 1985, the".</p> <p>(2) Section 17 is repealed and the following section substituted—</p> <p style="margin-left: 40px;">Application of Financial Administration and Audit Act 1985. " 17. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Corporation and its operations.</p> <p style="margin-left: 80px;">(2) In addition to its annual report, the Corporation shall, as soon as practicable after the end of each month, furnish to the Minister a written report of its operations under this Act during that month. "</p>
Rural and Industries Bank Act 1944.	<p>(1) Sections 79, 95 and 96 are repealed and the following sections substituted—</p> <p style="margin-left: 40px;">Application of Financial Administration and Audit Act 1985. " 95. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Bank and its operations.</p> <p style="margin-left: 80px;">(2) Notwithstanding the provisions of the Financial Administration and Audit Act 1985, the financial year of the Bank shall end on 31 March.</p>

*Short title of Act.**Repeal or amendment.*

One half
of net profit
to Consoli-
dated
Revenue
Fund.

96. (1) Not later than 30 June in each year, the Commissioners shall cause to be paid to the Consolidated Revenue Fund one-half of the net profit derived by the Bank from all of its operations during the immediately preceding financial year as shown in the financial statements of the Bank.

(2) If in any year the amount of net profit derived by the Bank from all of its operations during the immediately preceding financial year as shown in the financial statements of the Bank after audit by the Auditor General differs from the amount of net profit taken into account for the purposes of subsection (1), any necessary adjustment to give proper effect to subsection (1) shall be made as soon as practicable by an appropriate payment to the Bank or the Consolidated Revenue Fund as the case may require.

(3) The Consolidated Revenue Fund is hereby appropriated to the extent necessary for the purposes of any payment to be made to the Bank by way of adjustment under subsection (2). ”.

(2) Section 96A (1) and (1a) is repealed and the following substituted—

Treasurer's
Direction.

“ (1) Notwithstanding section 96, where the net profit of the Bank includes an amount consisting of realized capital

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	<p>profits, the Treasurer may, by instrument signed by him, direct that the obligation imposed on the Bank by section 96 to pay one-half of the net profits derived by the Bank to the Consolidated Revenue Fund shall not apply in respect of so much of those realized capital profits as he specifies in that instrument. ”.</p>
	<p>(3) Sections 97 and 98 are repealed.</p>
<p>Rural Housing (Assistance) Act 1976.</p>	<p>(1) In section 13, delete “money referred to in section 4 of the Audit Act, 1904 as “public moneys” ” and substitute “Consolidated Revenue Fund”.</p>
	<p>(2) Section 21 is repealed and the following section substituted—</p>
	<p>Application of Financial Administration and Audit Act 1985. “ 21. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Authority and its operations. ”.</p>
<p>Rural Youth Movement Act 1955.</p>	<p>Sections 12 and 13 are repealed and the following section substituted—</p>
	<p>Application of Financial Administration and Audit Act 1985. “ 12. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Council and its operations. ”.</p>
<p>Sale of Government Property Act 1907.</p>	<p>The Act is repealed.</p>

1985.]

Acts Amendment (Financial Administration and Audit.) [No. 98.]

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
Secondary Education Authority Act 1984.	Sections 23, 24 and 34 are repealed and the following section substituted— Application of Financial Administration and Audit Act 1985. “ 23. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Authority and its operations. ”.
Secret Harbour Management Trust Act 1984.	Sections 19, 20, 22, 23 and 32 are repealed and the following section substituted— Application of Financial Administration and Audit Act 1985. “ 19. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Management Trust and its operations. ”.
Security Agents Act 1976.	(1) Section 6 (3) is repealed and the following substituted— “ (3) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of departments apply to and in respect of the Police Department and its operations under this Act. ”. (2) In section 34 (13), delete “similar powers to those powers conferred upon the Auditor General by the Audit Act, 1904,” and substitute “the same powers as the powers conferred on the Auditor General by the Financial Administration and Audit Act 1985”.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
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- Settlement Agents Act 1981. (1) In section 3 (1), delete the definition of "Auditor General".
- (2) In section 75 (1) (b), delete "which the Treasurer is hereby authorized to make".
- (3) Sections 91, 109 and 112 are repealed and the following section substituted—

Application
of Financial
Administra-
tion and
Audit Act
1985.

“ 112. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Board and its operations.

(2) Notwithstanding the Financial Administration and Audit Act 1985, references in that Act to "financial year" and "annual report" shall be construed in relation to the Trust (but not in relation to the Fund) so that every period from 1 January to 30 June and from 1 July to 31 December shall be taken to be a financial year and "annual report" shall be construed accordingly, except that the obligation to prepare a report on the operations of the Trust imposed by section 66 of the Financial Administration and Audit Act 1985 shall be satisfied by preparing a report for the 12 month period ending on 30 June each year and submitting that report at the same time as the

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	financial statements for the 6 month period ending 30 June are submitted. ”.
Skeleton Weed and Resistant Grain Insects (Eradication Funds) Act 1974.	In section 8— <ul style="list-style-type: none"> (a) subsection (1), delete “with the approval of the Governor advance to the Fund from the Public Account” and substitute “advance to the Fund”; and (b) subsection (2), delete “, and the moneys when so repaid shall be paid by the Treasurer into the Public Account”.
Small Business Development Corporation Act 1983.	(1) In section 20, delete “and subject to the Public Moneys Investment Act 1961, be invested by the Corporation” and substitute “be invested by the Corporation in any manner approved under the Financial Administration and Audit Act 1985 for the investment of moneys standing to the credit of the Public Bank Account”. (2) Sections 21, 22 and 23 are repealed and the following section substituted— <div style="margin-left: 40px;"> <p>Application of Financial Administration and Audit Act 1985. “ 21. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Corporation and its operations. ”.</p> </div>
Soccer Football Pools Act 1984.	In section 13 (2), delete “Audit Act 1904” and substitute “Financial Administration and Audit Act 1985”.
Soil and Land Conservation Act 1945.	(1) In section 4, the definition of “Auditor General” is deleted.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
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- (2) Section 25C (5) is repealed.
- (3) In section 25D, delete “the Treasurer may make an advance out of moneys appropriated by Parliament for that purpose” and substitute “the permanent head may borrow from the Treasurer”.
- (4) Sections 25E, 25F and 25G are repealed and the following sections substituted—

Application
of Financial
Administra-
tion and
Audit Act
1985.

“ 25E. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of departments apply to and in respect of the Department of Agriculture and its operations under this Act.

(2) The Department of Agriculture shall—

- (a) include in its annual report the report required to be made to the accountable officer of that department by the Commissioner under section 25F; and
- (b) include in its annual estimates the estimates required to be made to the accountable officer of that department by the Commissioner under section 25G.

1985.] *Acts Amendment (Financial Administration and Audit.)* [No. 98.]

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	<p>25F. The Commissioner shall, by 15 August, prepare and forward to the accountable officer of the Department of Agriculture a report on his operations during the preceding financial year.</p>
	<p>25G. The Commissioner shall prepare and forward to the accountable officer of the Department of Agriculture, by a date not later than a date specified by that officer, annual estimates of the proposed financial operations to be undertaken by the Commissioner under this Act. ”.</p>
	<p>(5) In section 30 (2), delete “Treasury as public moneys of the State” and substitute “credit of the Consolidated Revenue Fund”.</p>
	<p>(6) Section 47 is repealed.</p>
Solar Energy Research Act 1977.	<p>Sections 27 and 35 (2) and (3) are repealed and the following section substituted—</p> <p>Application of Financial Administration and Audit Act 1985. “ 27. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Institute and its operations. ”.</p>
South West Development Authority Act 1984.	<p>(1) In section 22 (1), delete “The Treasurer may make, and the Authority may borrow, from the Public Account advances of” and substitute “The Authority may borrow from the Treasurer”.</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	(2) Sections 26, 27 and 28 are repealed and the following section substituted—
Application of Financial Administration and Audit Act 1985.	“ 26. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Authority and its operations. ”.
State Energy Commission Act 1979.	(1) In section 99—
	(a) subsection (2) is repealed and the following substituted—
	“ (2) The Minister shall submit to Parliament the annual estimates of the Commission submitted to him in accordance with the Financial Administration and Audit Act 1985. ”; and
	(b) subsection (7) is repealed and the following substituted—
	“ (7) Moneys received by the Commissioner shall be deemed, in the hands of the Commission, to be revenue or profit or income moneys for the purpose of subsection (6) if those moneys are—
	(a) received by the Commission by appropriation by Parliament from the Consolidated Revenue Fund;
	or
	(b) advanced to the Commission from the Treasurer’s Advance

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	Account and the Treasurer directs that such moneys shall be deemed to be revenue or profit or income moneys. ”.
	(2) In section 100 (1), after “Loan” insert “and Capital Works”.
	(3) Section 103 is repealed.
	(4) In section 106 (1)—
	(a) delete “money referred to in section four of the Audit Act, 1904, as “Public moneys”” and substitute “Consolidated Revenue Fund”; and
	(b) delete “Public Account” and substitute “Consolidated Revenue Fund”.
	(5) In section 107 (1), delete “The Treasurer, who is hereby authorized to grant the approval, may make, and the Commission may borrow, from the Public Account advances of” and substitute “The Commission may borrow from the Treasurer”.
	(6) Sections 114 to 118 are repealed and the following section substituted—
Application of Financial Administration and Audit Act 1985.	“ 114. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Commission and its operations. ”.
State Engineering Works Act 1984.	(1) In section 25 (1), delete “The Treasurer, who is hereby authorized to grant the approval, may make, and the Corporation may borrow, from the Public Account, out of moneys appropriated by Parliament for that purpose, advances of” and substitute “The Corporation may borrow from the Treasurer”.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
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(2) Section 27 is repealed.

(3) In section 28, delete "Public Account may be invested under the Public Moneys Investment Act 1961" and substitute "Public Bank Account may be invested under the Financial Administration and Audit Act 1985".

(4) Sections 30 and 31 are repealed and the following section substituted—

<p>Application of Financial Administration and Audit Act 1985.</p>	<p>" 30. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Corporation and its operations. "</p>
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State Government Insurance Office Act 1938.

(1) In section 7—

(a) subsection (7), delete "seven, eight, nine, ten, eleven, fourteen, sixteen, subsection (2) of sections seventeen, nineteen, twenty, twenty-one, and twenty-two" and substitute "7, 8, 9, 10 and 17"; and

(b) subsection (8)—

(i) paragraph (a), delete "without the consent of the Auditor General"; and

(ii) delete paragraph (b); and

(c) after subsection (8) the following is inserted—

" (8a) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	and in respect of the State Government Insurance Office and its operations. ”.
State Government Insurance Office Amendment Act 1983.	In section 7— (a) section 7A (8), delete “In” and substitute “Notwithstanding the provisions of the Financial Administration and Audit Act 1985, in”; and (b) section 7A (9), delete “The” and substitute “Notwithstanding the provisions of the Financial Administration and Audit Act 1985, the”.
State Trading Concerns Act 1916.	(1) In section 8— (a) subsection (1), delete “General Loan Fund” in both places where it occurs and substitute “General Loan and Capital Works Fund”; and (b) subsection (3), delete “and Controller General of Accounts”. (2) Section 11 is repealed. (3) In section 12, delete “in the Public Account” and substitute “standing to the credit of the Public Bank Account constituted under the Financial Administration and Audit Act 1985”. (4) Sections 14 and 16 are repealed and the following section substituted— “ 14. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of every trading concern and its operations. ”.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	<p>(5) In section 17 (2), delete “the deficiency may be provided from the appropriation “Advance to Treasurer.”” and substitute “the trading concern may borrow from the Treasurer.”.</p> <p>(6) Sections 19, 20, 21 and 22 are repealed.</p> <p>(7) In section 28, delete “, and such regulations shall supersede those made under the provisions of the Audit Act, 1904, in their application to the accounts of the said trading concerns”.</p>
State Transport Co-ordination Act 1981.	<p>Section 14 is repealed and the following section substituted—</p> <p>Co-ordinator “ 14. The Co-ordinator General to report on Transport Strategy Committees. General shall include in his annual report required to be made under the Financial Administration and Audit Act 1985 a report on the proceedings and work of every Transport Strategy Com- mittee. ”.</p>
Suitors’ Fund Act 1964.	<p>(1) In section 4—</p> <p>(a) subsection (6), delete “the Treasurer may, with the approval of the Governor, from time to time advance to the Fund from the Public Account (which is hereby to the necessary extent appropriated accordingly), advances of” and substitute “the Board may borrow from the Treasurer”;</p> <p>(b) subsection (7), delete “, and the amount of each advance when so repaid shall be paid by the Treasurer into the Public Account”; and</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	(c) subsection (9), delete "Audit Act, 1904" and substitute Financial Administration and Audit Act 1985".
	(2) After section 4 the following section is inserted—
	<p>Application of Financial Administration and Audit Act 1985. " 4A. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of departments apply to and in respect of the Crown Law Department and the Fund. "</p>
	(3) In section 6 (2), delete "Public Account" in both places where it occurs and substitute "Consolidated Revenue Fund".
Superannuation and Family Benefits Act 1938.	Sections 23 and 28 are repealed and the following section substituted—
	<p>Application of Financial Administration and Audit Act 1985. " 23. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Board and its operations. "</p>
Taxi-cars (Co-ordination and Control) Act 1963.	(1) After section 13, the following section is inserted—
	<p>Application of Financial Administration and Audit Act 1985. " 13A. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Board and its operations. "</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	<p>(2) In section 15B—</p> <p>(a) subsection (2), delete “Public Account” and substitute “Consolidated Revenue Fund”;</p> <p>(b) subsection (3), delete “Public Account” and substitute “Consolidated Revenue Fund”; and</p> <p>(c) subsection (4), delete “Public Account” in both places where it occurs and substitute “Consolidated Revenue Fund”.</p> <p>(3) In section 18 (1b), delete “Public Account” in both places where it occurs and substitute “Consolidated Revenue Fund”.</p>
Technology Development Act 1983.	<p>(1) Sections 25, 26 and 27 are repealed and the following section substituted—</p> <p style="margin-left: 40px;">Application of Financial Administration and Audit Act 1985. “ 25. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Authority and its operations. ”.</p> <p>(2) In section 35 (1), delete “The” and substitute “Notwithstanding the provisions of the Financial Administration and Audit Act 1985, the”.</p>
Totalisator Agency Board Betting Act 1960.	<p>(1) In section 19 (4)—</p> <p>(a) delete “Public Account, which account” and substitute “Consolidated Revenue Fund, which”; and</p> <p>(b) delete “Public Account” in the second place where it occurs and substitute “Consolidated Revenue Fund”.</p>

Short title of Act.

Repeal or amendment.

- (2) Section 56 is repealed and the following section substituted—

Application
of Financial
Administra-
tion and
Audit Act
1985.

“ 56. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Board and its operations.

(2) Notwithstanding the provisions of the Financial Administration and Audit Act 1985, the financial year of the Board shall end on 31 July. ”

Trade Unions Act 1902.

- (1) In section 2, delete the definition of “The Minister”.

- (2) Section 16 is repealed and the following sections substituted—

Registrar's
report.

“ 16. The Registrar shall, within 6 weeks from 30 June, submit an annual report in respect of the matters transacted by him in pursuance of this Act, to the Permanent Head.

Application
of Financial
Administra-
tion and
Audit Act
1985.

16A. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of departments apply to and in respect of the department for the time being responsible for the administration of this Act and its operations under this Act.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	<p>(2) The department for the time being responsible for the administration of this Act shall include in its annual report the report required to be made to the accountable officer of that department by the Registrar under section 16. ”.</p>
Transport Act 1966.	Section 14 is repealed and the following section substituted—
	<p>Application of Financial Administration and Audit Act 1985. “ 14. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Commissioner and his operations. ”.</p>
University Endowment Act 1904.	Section 14 is repealed.
University of Western Australia Act 1911.	<p>(1) In section 15B (5) (b), delete “money referred to in section four of the Audit Act, 1904 as “Public moneys”” and substitute “Consolidated Revenue Fund”.</p> <p>(2) Section 41 is repealed and the following section substituted—</p>
	<p>Application of Financial Administration and Audit Act 1985. “ 41. (1) Subject to subsection (3), the provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the University and its operations.</p>
	<p>(2) Notwithstanding the provisions of the <i>Financial Administration</i></p>

*Short title of Act.**Repeal or amendment.*

and Audit Act 1985, the financial year of the University shall end on 31 December.

(3) Notwithstanding the provisions of the Financial Administration and Audit Act 1985—

(a) sections 21, 22, 42 and 44 of that Act shall not have effect in relation to the University; and

(b) section 58 of that Act shall have effect in relation to the University as if it had been enacted in the following form—

Treasurer's
Instructions.

58. (1) The Treasurer may prepare and issue and amend instructions, in this Act called the "Treasurer's Instructions", with respect to the annual report required to be prepared under section 66, including instructions with respect to accounting standards and other requirements for the preparation of financial statements required under section 67, 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 the accounts of statu-

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	tory authorities including accounts of subsidiary and related bodies;
	(b) the form and content of financial statements and reports on the operations of statutory authorities and their subsidiary and related bodies; and
	(c) the preparation of performance indicators of statutory authorities and their subsidiary and related bodies.
	(3) The Treasurer's Instructions may be issued—
	(a) so as to apply—
	(i) at all times or at a specified time;
	(ii) 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

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	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.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	<p>(4) Subject to this Act, every accountable authority and officer shall comply with the Treasurer's Instructions.</p> <p>(5) In subsection (3) "specified" means specified in the instructions.</p> <p>(6) The Treasurer shall cause to be published in the <i>Gazette</i> 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 amendment. "</p>
<p>Veterinary Preparations and Animal Feeding Stuffs Act 1976.</p>	<p>(1) In section 24—</p> <p>(a) after paragraph (c), insert "and"; and</p> <p>(b) delete paragraph (d).</p> <p>(2) Before section 60 in Part X insert the following section—</p>
<p>Application of Financial Administration and Audit Act 1985.</p>	<p>" 59A. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of departments apply to and in respect of the Department of Agriculture and its operations under this Act. "</p>
<p>Water Authority Act 1984.</p>	<p>(1) In section 39—</p> <p>(a) subsection (1), delete "and any relevant Act" and substitute "the Financial Administration and Audit Act 1985 and any other relevant Act";</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	(b) subsection (5) (a), after "Loan" insert "and Capital Works"; and
	(c) repeal subsection (6) and substitute the following—
	“ (6) The Authority may, with the approval of the Treasurer, invest money in any manner in which moneys standing to the credit of the Public Bank Account may be invested under the Financial Administration and Audit Act 1985. ”.
	(2) In section 40 (1) (c), delete "save for the requirement to maintain accounts and records showing the sources from and purposes for which moneys are received and the manner in which moneys are used" and substitute "save for the requirements applicable to the Authority as to financial administration under the Financial Administration and Audit Act 1985".
	(3) Sections 41, 42 and 44 to 48 are repealed and the following section substituted—
Application of Financial Administration and Audit Act 1985.	“ 42. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities (as defined under that Act) apply to and in respect of the Authority and its operations. ”.
	(4) In section 51 (1), delete "The Treasurer, who is hereby authorised to grant the approval, may make, and the Authority may borrow, from the Public Account, out of

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
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moneys appropriated by Parliament for that purpose, advances of" and substitute "The Authority may borrow from the Treasurer".

Water Boards Act 1904.

- (1) In section 124, delete "The Treasurer may, from time to time, advance to the Water Board of any Water Area, out of any moneys appropriated by Parliament for that purpose," and substitute "The Water Board of any Water Area may borrow from the Treasurer".
- (2) Sections 130 to 140 are repealed and the following sections substituted—

Application of Financial Administration and Audit Act 1985.

" 130. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of a Water Board and its operations.

Inspection of accounts by Minister.

131. (1) The accounts caused to be kept by a Water Board in accordance with the Financial Administration and Audit Act 1985 shall, at all reasonable times, be open to the inspection of the Minister and any person appointed by the Minister, and all persons so empowered may take copies of or extracts from the accounts without payment of any fee.

(2) Every person having custody of the accounts referred to in subsection (1) who does not, on the reasonable demand of a person empowered

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
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under subsection (1), permit that person to inspect, take copies of or extracts from the accounts shall be liable to a penalty not exceeding \$1 000. ”.

Waterways Conservation Act 1976.

(1) In section 40 (4), delete “Public Account, as that account is defined in section four of the Audit Act, 1904,” and substitute “Public Bank Account constituted under the Financial Administration and Audit Act 1985”.

(2) In section 41 (7), delete “money referred to in section four of the Audit Act, 1904, as “Public moneys”” and substitute “Consolidated Revenue Fund”.

(3) Sections 43 and 44 are repealed and the following section substituted—

Application of Financial Administration and Audit Act 1985.

“ 43. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Commission and its operations.

(2) Except in so far as the disclosure is commendatory, the Commission shall not disclose particulars relating to any individual business in an annual report prepared for the purposes of the Financial Administration and Audit Act 1985. ”.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
Welfare and Assistance Act 1961.	<p>Sections 26 and 27 are repealed and the following section substituted—</p> <p>Application of Financial Administration and Audit Act 1985. “ 26. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of departments apply to and in respect of the Department and its operations under this Act. ”.</p>
Western Australian Arts Council Act 1973.	<p>(1) In section 26—</p> <p>(a) subsection (4) (b), delete “money referred to in section 4 of the Audit Act, 1904, as “Public moneys” ” and substitute “Consolidated Revenue Fund”; and</p> <p>(b) subsection (5), delete “Public Account” and substitute “Consolidated Revenue Fund”.</p> <p>(2) In section 27 (4), delete “Public Account, as that account is defined in section 4 of the Audit Act, 1904” and substitute “Public Bank Account constituted under the Financial Administration and Audit Act 1985”.</p> <p>(3) Sections 28 and 29 are repealed and the following section substituted—</p> <p>Application of Financial Administration and Audit Act 1985. “ 28. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Council and its operations. ”.</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	(4) In section 30 (4), delete "with reference to the auditing of public accounts by the Audit Act, 1904" and substitute "by the Financial Administration and Audit Act 1985".
Western Australian Coastal Shipping Commission Act 1965.	(1) In section 26 (1), delete ", and where moneys are borrowed from the Treasurer under this subsection, those moneys may be paid to the Commission out of moneys appropriated by Parliament for the purpose".
	(2) In section 27 (3), delete "Public Account as defined in the Audit Act, 1904," and substitute "Consolidated Revenue Fund".
	(3) In section 28 (1), after "Loan" insert "and Capital Works".
	(4) In section 29, delete "Public Account, as defined in the Audit Act, 1904," and substitute "Public Bank Account constituted under the Financial Administration and Audit Act 1985".
	(5) In section 30, delete "Public Account as defined in the Audit Act, 1904" and substitute "Consolidated Revenue Fund".
	(6) Section 31 is repealed and the following section substituted—
Application of Financial Administration and Audit Act 1985.	<p>“ 31. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Commission and its operations.</p> <p>(2) The annual report of the Commission shall deal specifically with the operations of the Commis-</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
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sion in relation to any service in respect of which a direction by the Governor under section 18 was in force during the year and the financial statements of the Commission shall show separately the financial results of those operations. ”.

- (7) Sections 32 (1) and (3) and 34 are repealed.
- Western Australian
College of Advanced
Education Act 1984.
- (1) In section 23 (1) (d), delete “as soon as practicable” and substitute “not later than 2 months”.
- (2) In section 38—
- (a) delete “Subject to the Public Moneys Investment Act 1961 and with” and substitute “With”; and
- (b) insert after “this Act” the following “in the manner that moneys in the Public Bank Account may lawfully be invested under the Financial Administration and Audit Act 1985”.
- (3) Sections 39 and 40 are repealed and the following section substituted—
- Application
of Financial
Administra-
tion and
Audit Act
1985.
- “ 39. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the College and its operations.
- (2) The College shall include in its annual report the report required to be made to the Council

1985.] *Acts Amendment (Financial Administration and Audit.)* [No. 98.]

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	<p>by the Board of the Institute under section 23 (1) (d).</p> <p>(3) Notwithstanding the Financial Administration and Audit Act 1985, the financial year of the college shall end on 31 December. ”.</p>
<p>Western Australian Greyhound Racing Association Act 1981.</p>	<p>Sections 19, 20 and 32 (2) and (3) are repealed and the following section substituted—</p> <p>Application of Financial Administration and Audit Act 1985. “ 19. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Association and its operations.</p> <p>(2) Notwithstanding the provisions of the Financial Administration and Audit Act 1985, the financial year of the Association shall end on 31 July. ”.</p>
<p>Western Australian Institute of Technology Act 1966.</p>	<p>(1) In section 21G (1) (d), delete “as soon as practicable” and substitute “not later than 2 months”.</p> <p>(2) Section 22 is repealed and the following section substituted—</p> <p>Application of Financial Administration and Audit Act 1985. “ 22. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Institute and its operations.</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
Western Australian Overseas Projects Authority Act 1978.	<p>(2) The Council shall include in its annual report the reports required to be made to the Council by a Board of a branch under section 21G (1) (d).</p> <p>(3) Notwithstanding the Financial Administration and Audit Act 1985, the financial year of the Council shall end on 31 December. ”.</p> <p>(3) In section 24 (3), delete “Public Account as defined in the Audit Act, 1904” and substitute “Consolidated Revenue Fund”.</p> <p>(4) Section 26 is repealed.</p> <p>(1) In section 28, delete “three” and substitute “6”.</p> <p>(2) Sections 31 (2) and (4), 34, 36 and 37 are repealed and the following section substituted—</p>
Western Australian Post-Secondary Education Commission Act 1970.	<p>Application of Financial Administration and Audit Act 1985. “ 34. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Authority and its operations. ”.</p> <p>(1) In section 14—</p> <p>(a) after paragraph (d) insert “and”;</p> <p>(b) paragraph (e), delete “; and” and substitute a full stop; and</p> <p>(c) delete paragraph (f).</p>

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
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(2) Sections 22 and 24 are repealed and the following section substituted—

Application of Financial Administration and Audit Act 1985. “ 22. (1) The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Commission and its operations.

(2) Notwithstanding the provisions of the Financial Administration and Audit Act 1985, the financial year of the Commission shall end on 31 December. ”.

Western Australian Tourism Commission Act 1983.

(1) In section 15 (6), delete “Public Account as defined in the Audit Act 1904” and substitute “Consolidated Revenue Fund”.

(2) In section 24 (3) (c), delete “Public Account” and substitute “Consolidated Revenue Fund and the General Loan and Capital Works Fund”.

(3) In section 25, delete “and subject to the Public Moneys Investment Act 1961, be invested by the Commission” and substitute “be invested in any manner in which moneys standing to the credit of the Public Bank Account may be invested under the Financial Administration and Audit Act 1985.”.

(4) In section 27 (4), delete “moneys in the Public Account as defined in the Audit Act 1904” and substitute “Consolidated Revenue Fund”.

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	(5) Sections 28 and 29 are repealed and the following section substituted—
	<p>Application of Financial Administration and Audit Act 1985. “ 28. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Commission and its operations. ”.</p>
Western Australian Water Resources Council Act 1982.	Sections 16 and 18 are repealed and the following section substituted—
	<p>Application of Financial Administration and Audit Act 1985. “ 16. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Council and its operations. ”.</p>
Wood Distillation and Charcoal Iron and Steel Industry Act 1943.	(1) In section 7—
	(a) subsection (2)—
	(i) delete “Provided that—”;
	and
	(ii) delete paragraphs (i) and (ii);
	and
	(b) after subsection (2), the following subsection is inserted—
	“ (2a) Moneys received by the Minister shall, for the purposes of this section, be deemed in the hands of

<i>Short title of Act.</i>	<i>Repeal or amendment.</i>
	the Minister to be revenue or profit or income moneys if those moneys are—
	(a) appropriated by Parliament from the Consolidated Revenue Fund; or
	(b) advanced from the Treasurer's Advance Account and the Treasurer directs that such moneys shall be deemed to be revenue or profit or income moneys. ”.
(2)	In section 8 (1), delete “, with the approval of the Governor, borrow from the Treasurer, and in such case the Treasurer shall make advances to the Minister out of moneys appropriated by Parliament to such purpose” and substitute “borrow from the Treasurer”.
(3)	In section 18 (2), delete paragraph (f).
(4)	In section 20A (3)—
	(a) delete “Public Account” in both places where it occurs and substitute “Consolidated Revenue Fund”; and
	(b) delete “which Account” and substitute “which Fund”.
(5)	In section 23, delete “Public Account” and substitute “Public Bank Account”.

Short title of Act.

Repeal or amendment.

- (6) Sections 24 to 31 are repealed and the following section substituted—

Application of Financial Administration and Audit Act 1985.

“ 24. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Board and its operations. ”.

Workers' Compensation and Assistance Act 1981.

- (1) Section 105 is repealed and the following section substituted—

Application of Financial Administration and Audit Act 1985.

“ 105. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Commission and its operations. ”.

- (2) In section 107, delete “The”, and substitute “Notwithstanding the provisions of the Financial Administration and Audit Act 1985, the”.

Zoological Gardens Act 1972.

Section 13 is repealed and the following section substituted—

Application of Financial Administration and Audit Act 1985.

“ 13. The provisions of the Financial Administration and Audit Act 1985 regulating the financial administration, audit and reporting of statutory authorities apply to and in respect of the Board and its operations. ”.