

FINANCIAL MANAGEMENT ACT 2006
TREASURER'S DIRECTION UNDER SECTION 40(1)

I hereby direct, pursuant to section 40(1) of the *Financial Management Act 2006* (the Act), that the accountable authority of an agency described in any one of the paragraphs listed below shall not be required to prepare draft annual estimates of the financial operations of the agency under section 40 of the Act with respect to the 2026-27 financial year or any subsequent financial year.

- (a) An agency that is separately identifiable as a single Division within Budget Paper No 2, Chapter 1 'Consolidated Account Expenditure Estimates'.
- (b) A statutory authority that is required to prepare and table in Parliament a statement of corporate intent under its enabling legislation.
- (c) A statutory authority that is required to prepare an annual performance statement under the *Government Trading Enterprises Act 2023*.
- (d) An agency whose Total Cost of Services was less than ten million dollars in either of the two most recent consecutive financial reporting periods as disclosed in its tabled annual report.
- (e) An agency for which the requirement for the audit of its financials has been dispensed under section 14(2) of the *Auditor General Act 2006*.
- (f) A statutory authority that is not consolidated into the financial statements of the State of Western Australia for the purposes of whole-of-government reporting.

This direction supersedes and revokes the Treasurer's direction under section 40(1) of the Act made on 16 March 2022.



Rita Saffioti MLA
TREASURER

Date: 29 MAY 2026