

DIRECTION UNDER SECTION 32, FINANCIAL MANAGEMENT AND ACCOUNTABILITY ACT 1997

I, James Kerwin, Branch Manager, Commonwealth Financial Reporting Unit, Department of Finance and Administration, pursuant to section 32 of the *Financial Management and Accountability Act 1997*, hereby direct that the moneys listed in column 4 of the attached schedule for the items listed in column 1, be transferred from the 'old agency' listed in column 2 to the 'new agency' listed in column 3.

<i>Column 1</i>	<i>Column 2</i>	<i>Column 3</i>	<i>Column 4</i>
Appropriation Item	Old Agency	New Agency	\$
Appropriation Act (No.1) 2001-2002 Departmental Outputs – Outcome 1	Attorney-General's Department	Insolvency and Trustee Service Australia Departmental Outputs – Outcome 1	247,000
Appropriation Act (No.1) 2001-2002 Departmental Outputs – Outcome 2	Attorney-General's Department	Insolvency and Trustee Service Australia Departmental Outputs – Outcome 1	402,000

James Kerwin
20 December 2001

No. 9 of 2001-2002