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.

Column 1	Column 2	Column3	Column 4
Appropriation Item	Old Agency	New Agency	\$
Appropriation Act (No.1) 2001-2002 Departmental Outputs – Outcome 2	Department of Industry, Tourism and Resources		
Appropriation Act (No.1) 2001-2002 Departmental Outputs – Outcome 3		Department of Education, Science and Training	7,877,583
Non-lapsing departmental appropriation from prior years	Department of Industry, Tourism and Resources	Department of Education, Science and Training	446,446
Appropriation Act (No. 1) 2001-2002 Administered Expenses – Outcome 1	Department of Industry, Tourism and Resources		
Appropriation Act (No. 1) 2001-2002 Administered Expenses – Outcome 3		Department of Education, Science and Training	4,605,976
Appropriation Act (No. 1) 2001-2002 Administered Expenses – Outcome 2	Department of Industry, Tourism and Resources		
Appropriation Act (No. 1) 2001-2002 Administered Expenses – Outcome 3		Department of Education, Science and Training	104,323,955