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	\$
Non-lapsing departmental appropriation from prior years	Department of Industry, Tourism and Resources	Department of Communications, Information Technology and the Arts	11,978