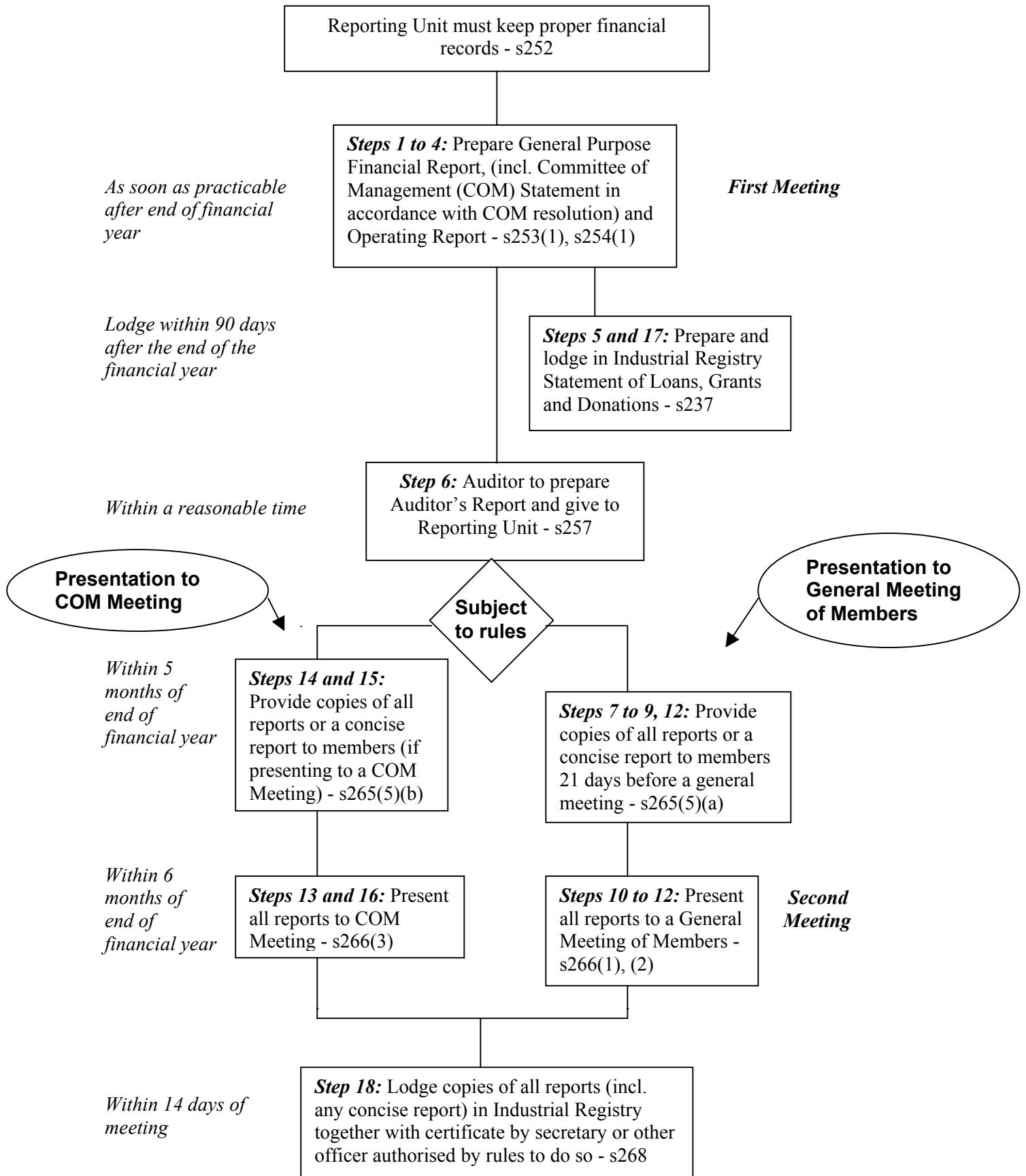


## Diagrammatic Summary of Financial Reporting Process and Time-Limits



**NOTE:** The references to steps relate to the narrative description of the Financial Reporting Process and Time-Limits in Registry FACT Sheet No. 08/2003 - [http://www.airc.gov.au/fact\\_sheets/08\\_fact\\_sheet.htm](http://www.airc.gov.au/fact_sheets/08_fact_sheet.htm)