



1954.

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA.

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JOINT COMMITTEE OF PUBLIC ACCOUNTS.

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THIRTEENTH REPORT.

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THE FORM AND CONTENT OF THE FINANCIAL  
DOCUMENTS PRESENTED TO THE PARLIAMENT.

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PROGRESS REPORT.

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JOINT COMMITTEE OF PUBLIC ACCOUNTS.

(Appointed 25th September, 1952.)

F. A. BLAND, ESQUIRE, M.P. (Chairman).

Senator C. B. BYRNE (Vice-Chairman.)

Senator S. D. PALTRIDGE.  
Senator the Hon. H. S. SEWARD.

G. ANDERSON, ESQUIRE, M.P.  
F. CREAN, ESQUIRE, M.P.  
F. J. DAVIS, ESQUIRE, M.P.  
A. S. HULME, ESQUIRE, M.P.  
H. A. LESLIE, ESQUIRE, M.P.  
A. V. THOMPSON, ESQUIRE, M.P.

NEIL R. CAFFIN,  
Secretary,  
Parliament House,  
Canberra, A.C.T.

## THE DUTIES OF THE COMMITTEE.

Section 8 of the *Public Accounts Committee Act 1951* reads as follows :—

8. The duties of the Committee are—

- (a) to examine the accounts of the receipts and expenditure of the Commonwealth and each statement and report transmitted to the Houses of the Parliament by the Auditor-General in pursuance of sub-section (1.) of section fifty-three of the *Audit Act 1901-1950* ;
- (b) to report to both Houses of the Parliament, with such comment as it thinks fit, any items or matters in these accounts, statements and reports, or any circumstances connected with them, to which the Committee is of the opinion that the attention of the Parliament should be directed ;
- (c) to report to both Houses of the Parliament any alteration which the Committee thinks desirable in the form of the public accounts or in the method of keeping them, or in the mode of receipt, control, issue or payment of public moneys ; and
- (d) to inquire into any question in connexion with the public accounts which is referred to it by either House of the Parliament, and to report to that House upon that question, and include such other duties as are assigned to the Committee by Joint Standing Orders approved by both Houses of the Parliament.

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1. Early in its operations the Committee decided that, in terms of section 8 of the *Public Accounts Committee Act 1951*, it should initiate an investigation into the form and content of the financial documents presented to the Parliament. The principal documents so presented include—

the Budget Speech,  
the Estimates of Receipts and Expenditure, including Additional Estimates and Supplementary Estimates,  
the Budget Papers,  
the Finance Statement, and  
the various Supply and Appropriation Bills.

2. Throughout the year, the Committee has been given many written statements, and has taken considerable oral evidence, on the form and content of the several financial documents by the Auditor-General, Department of the Treasury, Postmaster-General's Department, the Parliamentary Draftsman and the Solicitor-General, and other associations interested in Budget practices and methods.

3. Concurrently with this investigation, and with its review of the activities of the Postmaster-General's Department, the Committee has conducted a special examination into the form and substance of the Estimates of the Postmaster-General's Department which is as yet incomplete.

4. The Committee has also prepared and presented to the Parliament in its Eighth Report on Parliamentary Procedure in the House of Representatives on Supply and Appropriation Bills, a detailed statement of the procedure followed in the House of Representatives for dealing with financial matters. It has had in mind that this Eighth Report should be referred to the Standing Orders Committee of the House.

5. The Committee regrets that, because of circumstances outside its control, it has not been able to complete its review of the matters mentioned above in time to present a report to the Parliament before it is dissolved.

6. The Committee believes that the material that has been presented to it, both in writing and orally, is highly valuable, and it is taking the step of presenting to the Parliament a progress report in order that the material may not be lost to any future Committee, or to the Parliament itself.

7. The Committee thinks the Parliament should know that evidence has been given that questions—

(a) the legal and constitutional validity of the present form of the Governor-General's Message with the Estimates, and generally, of the form of the Estimates of Receipts and Expenditure, and of the Appropriation Bill, and

(b) the legal force of the systems of transfers between votes in the Estimates, the salaries schedules, and the crediting of revenue to votes in the Estimates.

8. Other questions that have been raised for the consideration of the Committee include—

(a) the inadequacy both of the information in, and the manner of presentation of, various sections of the Estimates and the Budget papers, and

(b) the duplication of information in the various financial documents.

9. Some of these matters have only recently come to the attention of the Committee and it is clear that they demand careful discussion and examination. It is because of their nature that the Committee submits this Progress Report so that the Parliament may be aware of the situation.

On behalf of the Committee,

*W. A. BEAND*  
W. A. BEAND, Chairman.

Secretary,  
Parliament House,  
Canberra, A.C.T.  
3rd March, 1954.

Report - 8-14-14

Mr. President

On behalf of the Committee, I bring  
up the Thirteenth Report on The Form  
and Content of the Financial  
Documents Presented to the Parliament -  
Progress Report.

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