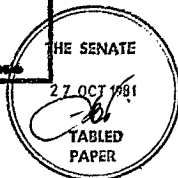


Joint Committee
of
Public Accounts—
Annual Report 1980/81



Report

188

Joint Committee of
Public Accounts

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

JOINT COMMITTEE OF PUBLIC ACCOUNTS

188th REPORT

ANNUAL REPORT 1980/81

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JOINT COMMITTEE OF PUBLIC ACCOUNTS

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V.J. MARTIN, M.P. (Vice Chairman)

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| | G.E.J. TAMBLING, M.P. |
| | Dr A.C. THEOPHANOUS, M.P. |

* Ex-officio member being Chairman,
House of Representatives Standing
Committee on Expenditure

DUTIES OF THE COMMITTEE

Section 8.(1) of the Public Accounts Committee Act 1951 reads as follows:

8.(1) Subject to sub-section (2), the duties of the Committee are:

- (a) to examine the accounts of the receipts and expenditure of the Commonwealth including the financial statements transmitted to the Auditor-General under sub-section (4) of section 50 of the Audit Act 1901;
- (aa) to examine the financial affairs of authorities of the Commonwealth to which this Act applies and of intergovernmental bodies to which this Act applies;
- (ab) to examine all reports of the Auditor-General (including reports of the results of efficiency audits) copies of which have been laid before the Houses of the Parliament;
- (b) to report to both Houses of the Parliament, with such comment as it thinks fit, any items or matters in those 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.

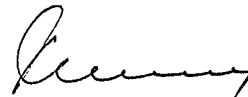
PREFACE

This Report continues the practice commenced in 1976 by the Chairman of the Joint Parliamentary Committee of Public Accounts of informing the Parliament of the Committee's activities. 1980/81 has been a particularly demanding period in terms of the breadth and urgency of inquiries undertaken by the Committee.


The Committee wishes to record its appreciation to all advisors, seconded and permanent staff for their unstinting efforts during the year. In addition we wish to thank all those who gave us assistance particularly officers from the Department of Finance, the Office of the Public Service Board and the Office of the Auditor-General.

We are also appreciative of the work done by the Principal Parliamentary Reporter and his staff for their valuable assistance and other officers of the parliamentary departments who have supported the Committee in its activities.

For and on behalf of the Committee



David M. Connolly, M.P.,
Chairman.



M. J. Talberg,
Secretary,
Joint Committee of Public Accounts,
Parliament House,
CANBERRA. A.C.T. 2600.
22 October 1981

ANNUAL REPORT - 1980/81

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CHAPTER 1

PUBLIC ACCOUNTS COMMITTEE

Introduction

1.1 This Report to Parliament provides a review of the salient points contained in the Committee's reports tabled during the year 1980/81, issues arising out of our inquiries and other matters which the Committee regards as significant.

1.2 The Committee is uniquely placed to advise Parliament on the efficiency and effectiveness of administrative systems and procedures in the public sector. It holds as a basic tenet that it is the responsibility of senior managers in departments and authorities to maintain the highest standards of administration and that the management function is assisted by the inquiries conducted by the Committee and its reporting on significant matters to the Parliament.

Origin of the Public Accounts Committee

1.3 Parliamentary procedures for considering public expenditure derive from the Westminster model of the mid 19th century. The key features were in place in 1861 when Gladstone completed what he called the "circle of control" by the establishment of the Public Accounts Committee, shortly followed by a unified office of Comptroller and Auditor-General heading the Exchequer and Audit Departments. In 1895 a Public Accounts Committee was established in the colony of Victoria with duties very similar to those that were later introduced by the Commonwealth in 1913 and which were retained in the Public Accounts Committee Act 1951.

1.4 The Committee was disbanded in 1932, but recommenced operations in 1952 under the Chairmanship of the late Emeritus Professor F.A. Bland C.M.G., M.P. The Committee comprises three Members of the Senate, and seven Members of the House of Representatives. In addition, the Chairman of the House of Representatives Standing Committee on Expenditure is an ex-officio Member, with the Chairman of the Public Accounts Committee holding a similar position on the Expenditure Committee.

Changes to the Committee

1.5 The Twelfth Committee ceased under Section 5(5) of the Public Accounts Committee Act 1951 when Parliament was dissolved on 19 September 1980. The Thirteenth Committee was appointed following the election and held its first meeting on 27 November 1980.

1.6 Membership changes included the retirement from the Parliament of the former Vice-Chairman, Mr Vince Martin, M.P., and the Hon. K.M. Cairns, M.P. Mr Barry Jones, M.P. and Mr John Kerrin, M.P. did not seek reappointment to the Committee following their election to the front bench of the Opposition in Parliament. Mr Frank O'Keefe, AM, M.P., also did not seek reappointment.

1.7 New members appointed to the Committee for the first time were Mr Kim Beazley, M.P., Mr Michael Duffy, M.P., Mrs Ros Kelly, M.P., Mr Peter Shack, M.P., Mr Grant Tambling, M.P. and Dr Andrew Theophanous, M.P. Mr Stephen Lusher, M.P. became a member on being elected Chairman of the House of Representatives Standing Committee on Expenditure.

1.8 Mr Beazley, M.P. later resigned from the Committee in order to pursue other Parliamentary duties and Mr Alan Cadman, M.P. resigned to take up his appointment as Parliamentary Private Secretary to the Prime Minister.

1.9 Mr David Connolly, M.P., was re-elected as Chairman of the Committee and Senator George Georges as Vice-Chairman.

CHAPTER 2

THE OPERATIONS OF THE COMMITTEE

Background

2.1 In its last annual report* the Committee explored the historical background to the relationship between Parliament and the Executive and the responsibility of Parliament to exercise control, particularly Parliament's most fundamental power of the control of appropriations. A comprehensive system of reporting to the taxpayer has been established through Parliament by the Auditor-General and the Joint Parliamentary Committee of Public Accounts.

2.2 Like the Auditor-General the Public Accounts Committee is created directly by the Parliament which has delegated certain powers of investigation and to which regular reports are submitted.

2.3 The Committee exercises control by criticism and public report, not by directive. It scrutinises, by inquiries and regular reviews, the manner in which departments estimate their financial requirements and expend the moneys allocated to them by the Parliament.

2.4 Over the years, the Committee has pursued a vigorous program of inquiry into the financial operations of Commonwealth departments and authorities. It searches to establish whether value is obtained for money spent and whether the department or authority under examination is appropriately organised to implement the policies of Government which fall within its area of responsibility.

2.5 It is worth restating the basic principles of the operation of the Committee which were outlined by Professor Bland. The Committee's primary concern remains with the cost effectiveness of policy rather than its objectives still applies. The Committee sees itself as the Parliament's auditor, both in the traditional area of regulatory audits and as an efficiency audit examiner of the quality of administration. As such it has a close relationship with the regulatory authorities: the Public Service Board, the Department of Finance and the Auditor-General.

* Joint Committee of Public Accounts, 179th Report - Annual Report for 1979. Parliamentary Paper No. 260/1980

Government Policies

2.6 As a general rule the Committee does not question the adequacy of policies laid down by the Government but is concerned with their implementation. However for the purposes of its inquiries the Committee must have a clear understanding of the background and formulation of policies that underlie the operations of the Department or statutory authority in question. For this reason the Committee reserves the right to question public servants in depth on policy questions and to request any information deemed necessary to obtain an understanding of an issue. It does not however request public servants to express opinions on the adequacy of a policy.

2.7 The Committee does regard administrative policy which is relevant to the efficient functioning of departments or authorities as being within its sphere of responsibility. It will request any information deemed necessary to highlight any anomalies which may become apparent. It may also require public servants to express value judgements on the nature, purpose and justification of such policies that have so developed. There are occasions when the Committee has found serious inconsistencies between the government's policy and the implementation of that policy by the Department concerned.

2.8 By adopting these principles the Committee has proved over the years that, although it is a Joint Committee of both houses of the Parliament and an all-party Committee, it is able to work successfully. The acceptance of Government policy avoids the risk of the Committee finding itself divided permanently on party lines which would tend to destroy it internally and result in ineffectual reporting.

Committee's Method of Operation

2.9 Under the terms of the Public Accounts Committee Act 1951 the Committee may function with absolute independence. However, duties may be assigned to the Committee by Joint Standing Orders approved by both Houses of the Parliament. 1980/81 saw the first such assignment when the Pharmaceutical Benefits Scheme - Chemists Remuneration was referred to the Committee. Generally however, the Committee determines its own programme of work and the inquiries it should undertake.

2.10 The Committee's requirement for written statements has become standard procedure for initiating its inquiries. They form the basis of an inquiry and enable the time taken for hearings to be kept to a minimum. The information in the statements facilitates the process of questioning and the forming of judgements which are the basis for the Committee's report to Parliament. It is for the Committee to initiate debate on its reports and thus take the opportunity to further explain its conclusions.

Follow-up of Committee Reports and Recommendations

2.11 Arrangements to ensure that appropriate action is taken arising from comments contained in the Committee's Reports have been in operation since 1952, although they have been reviewed periodically. Currently, the Department of Finance provides a minute to the Committee on each Report tabled which details action undertaken by the Department in question on the recommendations and findings of the Committee.

2.12 Finance Minutes notwithstanding, the Committee has been concerned for some years with the potential gap between the recommendations of the Committee and their implementation.

2.13 The Committee is aware that within departments there is a very real desire on the part of officers to avoid where possible coming under the scrutiny of the Public Accounts Committee. However, we are not sure that departments apply with the same degree of zeal their resources to overcome shortcomings which have been identified. For this reason the Committee is currently implementing mechanisms to monitor more closely the implementation of its conclusions and recommendations.

2.14 The Committee has adopted the British Public Accounts Committee practice of requiring senior representatives of departments and authorities to appear before the Committee to explain their responses to its recommendations if they are considered to be unsatisfactory.

CHAPTER 3

REPORTS OF THE COMMITTEE DURING THE YEAR

3.1 During 1980/81, the Committee tabled the following Reports:

- . 179th - Annual Report - 1979 (tabled 11 September, 1980. Parliamentary Paper No. 260/1980)
- . 180th - Finance Minutes on Reports 167, 171 and 178 together with summaries of those reports (tabled 11 September, 1980. Parliamentary Paper No. 261/1980)
- . 181st - Canberra Commercial Development Authority (tabled 16 September, 1980. Parliamentary Paper No. 225/1980)
- . 182nd - Pharmaceutical Benefits Scheme - Chemists' Remuneration (tabled 17 September, 1980. Parliamentary Paper No. 233/1980)
- . 183rd - Finance Minutes on Reports 174 and 175 together with summaries of those reports (tabled 17 September, 1980. Parliamentary Paper No. 234/1980)
- . 184th - Internal Audit (tabled 3 March 1981. Parliamentary Paper No. 1/1981)
- . 185th - Finance Minute on 176th Report together with a summary of that report (tabled 7 April 1981. Parliamentary Paper No. 62/1981)
- . 186th - Advance to the Minister for Finance 1979/80 (tabled 7 April 1981. Parliamentary Paper No. 64/1981)
- . 187th - Auditor-General's Reports 1979 (tabled 7 April 1981. Parliamentary Paper No. 65/1981)

179th Report - Annual Report, 1979

3.2 The Annual Report for 1979 represents the official record of the Committee's activities for 1979. It contains details of all Reports tabled in that year along with details of the history, role and functions of the Joint Parliamentary Committee of Public Accounts.

180th Report - Finance Minutes on the 167th, 171st and 178th Reports together with Summaries of those Reports

3.3 The Committee's 180th Report presents the official response from the Department of Finance, in the form of Finance Minutes, to the 167th, 171st and 178th Reports. The 167th Report addressed specific issues of an administrative nature raised by the Auditor-General in his report to Parliament for the 1975-76 financial year. Departments examined included the Department of Administrative Services, the then Department of Construction, the Department of Foreign Affairs, and the then Departments of the Northern Territory and Productivity.

3.4 The 171st Report examined administrative issues reported by the Auditor-General in his Report for the 1976-77 financial year. Organisations examined included the Australian Broadcasting Tribunal; the Australian Wheat Board; Darwin Community College; the Departments of Aboriginal Affairs, Construction, Defence, Education, the then Department of Environment, Housing and Community Development; and the Commonwealth Superannuation Fund.

3.5 The 178th Report contained observations and conclusions on the use of the Advance to the Minister for Finance in the 1978-79 financial year by the Departments of Defence, Foreign Affairs and Science and the Environment. In addition, the Committee examined the Department of Defence in respect of failure to take appropriate action on the introduction of new telephone charging arrangements.

3.6 The Committee considered that the Department of Finance Minutes on the 167th, 171st and 178th Reports indicate that several departments and authorities have taken suitable remedial action on the matters raised. This has been particularly evident with respect to the responses from the Department of Education on housing rentals, and the then Department of Science and Environment on stevedoring charges for the Antarctic Division. However the Committee wishes to restate that while it would like to be informed of completed action in the Finance Minutes, it regards the delay of nearly two years in the provision of some of these minutes as unacceptable. We wish to draw to the attention of Departments the Prime Minister's directive that responses to committees' reports in general should be provided within six months.

181st Report - Canberra Commercial Development Authority

3.7 The inquiry into the Canberra Commercial Development Authority arose out of comments made by the Auditor-General in his Supplementary Report to Parliament for 1977-78. The Auditor-General commented upon aspects of the accounts of the Authority for the year 1976-77 in the following terms:

'Investment in Bank Bills

The Authority invested in bank bills in 1976-77 without the approval of the Treasurer as required under Section 22(2)(c) of the Ordinance. The Treasurer's approval was obtained on 16 March, 1978 to invest in bank bills.

Terms and Conditions of Employment

Salaries and allowances were paid under section 22(1)(b) of the Ordinance without the approval of the Public Service Board as to the terms and conditions of employment as required by Section 17(2).

Public Loan - Underwriting Fees

The Authority's \$10 million public loan was over-subscribed by \$2.75 million. An audit of the borrowing arrangements revealed a number of unusual features which were referred to the Authority. One such feature was the payment of under-writing fees of \$27,500 in respect of the \$2.75 million over-subscribed. My Office considered this contrary to:

- . usual commercial practice;
- . established Loan Council practice; and
- . section 16 of the Ordinance.

In response the Authority stated its belief that the underwriting fees were in accordance with the terms of the Loan Council's "Gentlemen's Agreement" at that date and that its action on additional brokerage and underwriting fees was sound commercial practice and consistent with the public interest.

The "Gentlemen's Agreement" was amended in July, 1977 specifically prohibiting payment of underwriting charges on over-subscriptions. The Authority has assured the Minister that any breach of the Agreement was completely unintentional.

3.8 Some sections of the community were dissatisfied with aspects of the administration of Belconnen Mall and, having voiced their dissatisfaction through other channels without immediate effect, they sought action through the Public Accounts Committee. This extended from matters such as late payment to contractors, to those of principle and propriety.

3.9 The inquiry revealed a number of serious shortcomings in the administration of the Authority. It is the Committee's opinion that the Authority regarded its public status and obligations as major impediments facing the successful operation of the Belconnen Mall. Two major areas of neglect were identified by the Committee. The first is the joint one of accountability and communication and the second relates to legal observance.

(i) Accountability and Communication

The Authority's status as a public corporation has encouraged dissatisfied clients or contractors to voice complaints of perceived injustices because of their expectation of redress through the various government processes.

Instead of taking greater care in its conduct and operation, the Authority seems to have perceived all criticism as an attack on itself. Instances which were brought to the attention of the Committee include:

- . its agreement to wage arrangements with employees some of which could be construed as being in direct conflict with Section 26(e) of the Taxation Act.
- . its evolution in a manner which could be subject to misinterpretation; for example, the lack of accountability for the Chairman's travel, the operation of the Marketing Fund, the conditions for security of tenders, the use of consultants and relations with employees and tenants.

(ii) Legal Observance

While continued disregard of accountability by a statutory corporation will impair its efficiency, disregard of legal requirements is, in the Committee's view, far more serious and could lead to bureaucratic and legal impediments which could direct the corporation's efforts from their intended purpose. The C.C.D.A. Ordinance of 1974 provides the legal basis of the existence of the Authority. It was clear to the Committee that the Authority ignored the Parliament by its disregard of the provisions of the following Sections of the Ordinance:

- . Investment in bank bills, contrary to the provisions of Section 22 of the Ordinance.

The Committee considers that the Ordinance is explicit and that the Authority was aware of the need for the Treasurer's approval. Even after being advised formally by the Auditor-General of the need for approval it refrained from seeking approval for a further two months.

- Payment of underwriting fees on over-subscriptions.

The Authority misrepresented the nature of the over-subscription on its \$10 million public loan in 1976-77 thus acting contrary to the public interest and established loan Council practice. In doing this, the Committee considers that it failed to observe Sections 16 and 20(1) of its Ordinance. The Committee has not determined whether such misrepresentation was intentional and considers officers of the Treasury ought to have been more alert and confirmed the precise nature of the additional borrowing before the relevant papers were presented to the Loan Council.

- Payment of salaries and allowances without the approval of the Public Service Board to the terms and conditions of employment.

The Authority has, since 1977, repeatedly contravened its Ordinance by not seeking the Board's approval to the terms and conditions of employment, as required by Section 17 of the Ordinance. It has further failed to observe Section 22 (1)(c) of the Ordinance by making payments that were not in accordance with its Ordinance. The Committee considers that the Authority did so deliberately in full knowledge of the Ordinance's requirements. The Committee also considers that the continued delay by the Authority in presenting a set of terms and conditions to the Public Service Board for approval has been a deliberate policy of the Authority.

- Failure to publish its financial statement for 1978-79.

The Minister for Finance approved the form of the Authority's statement on 9 November, 1979. The Committee believed that the Authority failed to publish its statement because it wished to capitalise all expenditure net of income for the period 1 July to 9 November, 1978.

3.10 The Committee believed that there was sufficient grounds for concluding that the administration of the C.C.D.A. has been below the standard expected of a public authority. While it is a trading authority, its responsibility as a public organisation is not reduced nor can it be absolved from observing those Sections of its Ordinance which are non-commercial in nature. On this basis, the Committee felt that the behaviour and action of the Authority must be able to withstand greater public scrutiny than applies to a private company.

3.11 The Committee referred its report to the Attorney-General for advice regarding the possibility of legal recourse being applied. At the time of writing, no response has been forthcoming to this request. The report was tabled on 16 September 1980. The Committee regards it as essential that notwithstanding the government's direction that the Belconnen Mall be sold any legal infractions which may be suggested be investigated to the fullest extent possible. Further, the Committee has expressed the view that when the Mall is sold, the government should avoid a monopoly situation developing with possible adverse affect on the retail price structure in Canberra.

3.12 The Committee was conscious of the need of such a trading authority for independence from political control, but considers that the current members were not sufficiently conscious of the nature of the relationship between a publicly owned commercial operation and its Minister, and through him the Parliament. Furthermore, the Authority by its actions has shown an obvious lack of appreciation of the roles of the Treasury, the Public Service Board, and the Department of Capital Territory. The Committee therefore recommended that at the conclusion of the current period of office of members of the CCDA, the Minister should consider restructuring the Authority, including the appointment of the Permanent Head of the Department of the Capital Territory, or his Departmental nominee, as a member of the Authority, and those who were subject to criticism not be reappointed.

182nd Report - Pharmaceutical Benefits Scheme - Chemists' Remuneration

3.13 On 21 April 1980 a motion was passed in the House of Representatives referring the question of overpayments under the Pharmaceutical Benefits Scheme to the Public Accounts Committee for inquiry and report. As a consequence of this motion, the inquiry was forwarded to the Public Accounts Committee (P.A.C.) under Section 8(1)(d) of its Act - '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.' This topic was the first to be so referred since the Committee was reformed in 1951.

3.14 In this inquiry the Committee examined and reported on the circumstances and reasons for a significant excess payment by the Department of Health to Chemists in respect of their remuneration under the Pharmaceutical Benefits Scheme between 1973 and 1980. The Committee also examined the concurrent excess payments made by the Department of Veterans Affairs to Chemists under the Repatriation Pharmaceutical Benefits Scheme. The combined total of overpayments was estimated at about \$253 million.

3.15 Public hearings on this matter were held during June and July, 1980. Witnesses who presented submissions included Commonwealth Departments and Organisations, the Joint Committee on Pharmaceutical Benefits Pricing Arrangements, pharmacy and pharmacists organisations, consumers, chemists and health economists.

3.16 The findings of the inquiry go beyond the immediate question of errors and excess payments. A number of fundamental problems emerged during the inquiry which could directly affect the possibility of similar problems occurring in the near future. Besides affecting the pharmacy sector, a number of matters had broader implications for other sections of the health industry.

3.17 The principal areas of inquiry by the P.A.C. covered the provision of independent economic advice to the Commonwealth Government on health matters, procedures for determining health fees and remuneration and the structure of the retail pharmacy industry. The primary conclusions and recommendations of the Committee included:

Errors leading to Overpayments. The extent of the excess payments cannot be quantified definitively. However, the Minister for Health referred to maximum excess payments under the Pharmaceutical Benefits Scheme of \$235 million, and the Minister of Veterans' Affairs referred to maximum excess payments under the Repatriation Pharmaceutical Benefits Scheme of \$18 million. In total the maximum excess payments could have been \$253 million.

The maximum excess payments made under the Pharmaceutical Benefits Scheme of \$235 million, were derived from an error in the 'Cost of Goods Sold Analysis' of \$62 million, an error in the 'allocation of labour costs' of \$126 million and errors in updating indices (caused by structural changes in the industry) of \$47 million. These errors occurred between the period 1973-74 and April, 1980.

The question of recoverability of the excess payments was considered by the Committee.

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concluded that it would not make any recommendations on the matter as three independent legal opinions indicated recovery was not possible and the Commonwealth Government had already accepted that advice. It did, however, reject the suggestion of the confidential 'Report of the Public Service Board Team' that certain measures be introduced to ensure that future excess payments be made legally recoverable, as it considered such measures would be administratively cumbersome and potentially unworkable. Instead the Committee has recommended certain administrative measures aimed at reducing the possibility of future errors.

From its inquiries, the P.A.C. could find no criminal, malicious or mischievous intent which would have led to the errors that occurred.

Basis for Remuneration of Chemists. The P.A.C. noted that the six point package agreed between the Commonwealth Government and the Pharmacy Guild on 9 April, 1980 represents an agreement concerning the future basis of remuneration. The P.A.C. recommended alternative ways of achieving the aims of the six point package in an open and constructive manner and with the objective of creating a more stable and orderly environment in which the Government and Chemists could confidently proceed to creating an efficient and viable retail pharmacy industry.

A Health Fees Tribunal. The P.A.C. examined the operation and functions of the Joint Committee on Pharmaceutical Benefits Pricing Arrangements, a Committee which has been responsible for setting or for advising on the appropriate level of remuneration for pharmacists dispensing P.B.S. and R.P.B.S. prescriptions. As a result of its investigations the P.A.C. recommended that the Joint Committee be abolished and replaced by a Health Fees Tribunal.

The P.A.C. was concerned that the Joint Committee considered only the views of the Pharmacy Guild of Australia and the Commonwealth Government, to the exclusion of all other interested groups. It operated in private and its findings were not open to public scrutiny.

As the determination of government paid benefits is not confined to the pharmacy sector but occurs in other areas of medical and para-medical services, and as many of the problems and considerations facing these sectors are common, the P.A.C. concluded that one independent public body should review the level of these payments.

- A Bureau of Health Economics. The P.A.C., throughout the inquiry into the excess payment of pharmacists, was concerned with the general lack of independent objective economic advice on health matters. With total health expenditure throughout Australia of about \$9,000 million in 1979-80, the Committee considered that the Department of Health should be serviced by a group of specialists advising on health/welfare economic matters.

The P.A.C. considered that this group of specialists should be technically independent in their operations, and free from day to day administrative matters. Accordingly the Committee has recommended that a Bureau of Health Economics be established and that it operate and function in a similar way to the Bureaux of Agricultural Economics, Transport Economics, Industry Economics and Labour Market Research.

- Retail Pharmacy in Australia. There are currently about 3,400 pharmacies in Australia and on average each pharmacy serves about 2,650 people. Average U.K. pharmacies service about 5,000 people and Swedish pharmacies about 14,000 people. Throughout its inquiry, many witnesses claimed that the smaller pharmacies in Australia were uneconomic.

In 1977 attempts were made by the Joint Committee on Pharmaceutical Benefits Pricing Arrangements to examine rationalisation proposals for the pharmacy industry. These negotiations ended in failure.

The P.A.C. notes that the structure of the industry has directly affected the level of remuneration paid to pharmacies and that any change to the structure involving the rationalisation of the smaller pharmacies could lower the average cost of dispensing a P.B.S. prescription and lead to savings in government expenditure.

- The Repatriation Pharmaceutical Benefits Scheme. The level of remuneration paid by the Commonwealth Government to Chemists under the Repatriation Pharmaceutical Benefits Scheme has been aligned with that of the Pharmaceutical Benefits Scheme. However, the Department of Veterans' Affairs has not participated in discussions and proceedings of the Joint Committee when changes in procedures or levels of payment have been determined.

The Department of Health has also taken over the major processing functions for Repatriation Pharmaceutical Benefits Scheme prescriptions.

The Committee concluded that greater economies and efficiencies could be achieved if certain administrative procedures associated with the Repatriation Pharmaceutical Benefits Scheme were handled directly by the Department of Health.

3.18 The official response to this report is now overdue. However, the Department of Finance provided a progress report to the Committee which indicated that a substantial number of its recommendations were in the process of implementation. In summary:

- matters relating to Automatic Data Processing, including production of manuals, a review of staffing requirements and guidelines for risk/threat assessment and contingency planning are well advanced;
- the establishment of a Pharmaceutical Benefits Remuneration Tribunal was welcomed by the Committee. The Committee looks forward to the time when a single tribunal will be responsible for all medical and paramedical fees.
- In relation to a Bureau of Health Economics and an inquiry into retail pharmacy in Australia, the Committee notes that they are the subject of a Cabinet Submission by the Minister for Health. The Submission has been approved by the Minister but its lodgement has been delayed by the need to clarify the legal position as to whether the inquiry can be carried out by the Industries Assistance Commission as recommended by the Committee or whether some other organisation can be engaged for this task. The Committee would expect these matters to be resolved as a matter of urgency.
- In relation to the Repatriation Pharmaceutical Benefits Scheme, the Ministers for Health and Veterans' Affairs have agreed with the recommendations and have established a Joint Departmental Liaison Committee on Repatriation Pharmaceutical Benefits, which will be responsible for providing formal communications and consultation between the Departments of Health and Veterans' Affairs.

183rd Report - Finance Minutes on Reports 174 and 175 together with Summaries of those Reports

3.19 The Committee's 183rd Report presents the official response from the Department of Finance in the form of Finance Minutes, to the Committee's 174th and 175th Reports. The 174th Report is concerned with the 'Use of A.D.P. in the

Commonwealth Public Sector', and 'Acquisition of Systems in the Public Service'. The 175th Report is concerned with the MANDATA Project.

3.20 The Committee considers that, as a result of its inquiries, detailed consideration has been given by several departments to the development of suitable guidelines for the computer acquisition process. This consideration resulted in the commissioning of a Joint Management Review of ADP Acquisition Procedures, by the Public Service Board and the Department of Administrative Services in October 1980. This Review was completed in January 1981. In May 1981 the Government announced new procedures for the acquisition of ADP Capability in the Australian Public Service.

3.21 The Committee is delighted that its work over several years on this matter has been sufficiently convincing to the Government to encourage it to implement the most necessary changes recommended by the PAC and which have in the main been endorsed by the Joint Management Review. At a later date the Committee will review the operational effectiveness of the new procedures.

3.22 The Committee notes that as part of the Review of Commonwealth Functions, the Government announced on 30 April 1981 its decision to terminate the Mandata Project. As a result the Public Service Board commenced the withdrawal of services to users and the closure of the Mandata Project Office by the end of 1981. The Committee was disappointed with this decision. In spite of its criticism, the Committee recognised that MANDATA would bring positive benefits to personnel management in the public sector and, while noting the Board had taken firm steps to control the project, recommend that it be completed as soon as possible.

184th Report - Internal Audit in the Australian Public Service - A Discussion Paper

3.23 The Committee regards internal audit as an essential means by which management may monitor the effectiveness of controls for management and keep it informed of as to the reliability and appropriateness of the systems and procedures it employs. The inquiry was an innovation for the Public Accounts Committee as it did not result from a specific reference or inquiry. Instead, it is a discussion paper arising from the Committees long standing interest in public administration, particularly those aspects of management which have a significant impact on the quality of administration within the Public Service, and a desire to support the initiatives of the Public Service Board.

3.24 It is based on the collective experience of the Committee over many years as well as discussions with Government departments, academics, professional accounting and auditing bodies and leading organisations in the private sector.

3.25 The paper looks at some of the problems of internal audit, ranging from its historical background to the work being undertaken at present to increase its effectiveness. The Committee hoped that the Report would stimulate further consideration of the broader dimension of the problem and suggestions for the development of a balanced approach towards achieving a solution. The impact of this report has already been observed within the public sector especially.

3.26 Previous attempts to improve internal audit in the Australian Public Service have been generally unsuccessful. It is clear that those failures resulted from insufficient interest on the part of permanent and statutory heads and a lack of support for internal audit by senior management; a situation exacerbated by the low standard of internal audit itself. The findings of the 1977 Public Service Board review of Internal Audit focused attention on the dismal state of internal audit in the Public Service and stimulated renewed efforts to bring about improvements. The Public Service Board has initiated action designed to upgrade internal audit. Its success will depend entirely on the support given by individual departments and authorities.

3.27 The Committee regards it as essential that the heads of departments and authorities cultivate a genuine interest in internal audit and learn to use it effectively. The tendency for many permanent heads to concentrate on policy matters and ignore administrative and financial affairs cannot be condoned, particularly in the light of Section 2AB of the Audit Act 1901.

3.28 In addition the Committee believes that officers who are motivated, qualified, experienced and capable must be encouraged to enter internal audit so that it can attain its full potential.

3.29 The Public Accounts Committee is committed to ensuring the necessary improvements in internal audit are brought about. The Committee will use every opportunity to check progress within departments and test the commitment of permanent and statutory heads and management towards effective internal audit. It also plans to initiate a review of internal audit to evaluate progress with the improvement program, within selected departments and authorities during the currency of the current parliament.

3.30 The recommendations made do not in themselves provide a solution for the problems faced in upgrading internal audit in departments and authorities, but the Committee considers them necessary to create the conditions which must exist if overall success is to be achieved. For this reason, the Committee has also re-emphasised recommendations which arose following the 1977 review of internal audit in the Public Service. Major recommendations included:

- Audit Committees
All departments and authorities should establish Audit Committees as a high priority.
- ADP Auditing
Departments and authorities should give high priority to examining the various options available to alleviate the lack of internal auditors with ADP skills.

The Public Service Board should continue to give high priority to the development of general standards for ADP auditing in the Australian Public Service.

All departments and authorities presently developing ADP systems should immediately seek the advice of the Auditor-General's Office as to the auditability of such systems before they are implemented.
- Systems Auditability and Control (SAC) Study
Departments and authorities should study the SAC reports prior to the introduction or upgrading of their ADP audit capability.
- Career Structures and Development
Permanent heads of departments and heads of authorities should decide upon and pursue with the Public Service Board, the appropriate classification level for the position of chief internal auditor, preferably within the Second Division.

Departments and authorities should implement their own internal audit training and education programs. They should also support the Public Service Board in its efforts to encourage tertiary institutions and other outside organisations to develop appropriate formal courses of study in auditing.

A program of staff rotation between the internal audit function and other areas of the organisation should be implemented and exchange of Internal Audit staff between departments should be pursued. Officers being groomed for higher management positions should spend a period at an appropriate level in the internal audit function as part of their overall development.
- Internal Audit and Other Management Advisory Services
Departments and authorities should examine the feasibility of bringing the internal audit function into closer association with other management improvement functions, recognising however, the necessity to preserve the independence and objectivity of internal audit.

- Organisational Structure
Departments and authorities should review the structure of their internal audit function and consolidate it on a centralised basis.

Departments and authorities which cannot support an internal audit function should arrange for internal audit support to be provided by an Internal Audit Consultancy Bureau, another department or authority, an outside consultancy service, or by some other means.
 - Internal Audit Consultancy Bureau
The Public Service Board should review its previous decision and re-examine the requirement to establish an Internal Audit Consultancy Bureau, a similar organisation attached to the Board itself, or supported by the Board but independent from the Auditor-General's Office.
- 3.31 In its 1980/81 Annual Report, the Public Service Board stated that it welcomed the Committee's Report, which took the form of a discussion paper designed to promote the more effective use of internal audit, and noted that the Committee fully supported the Board's efforts to upgrade internal audit. The Public Service Board Report also advised that developments in internal audit during 1980/81 have included the following:
- the upgrading of the Chief Internal Auditor position in eighteen organizations;
 - the continuation of basic ADP audit training courses at which over 250 people have attended;
 - the issue of an ADP Audit Practice Manual;
 - circulation of papers designed to improve the quality of internal audit;
 - work on the revision of audit standards to take account of ADP systems;
 - the publication of a bibliography for all internal audit functions, to be updated quarterly;
 - the distribution of a glossary of internal audit terms, and
 - the establishment of Government Internal Audit Groups throughout Australia with the aim of raising the standard of internal audit by providing a forum for the exchange of views and the discussion of internal audit methodology.

185th Report - Finance Minute on the Committees 176th Report together with a summary of that Report

3.32 This report presents the official Department of Finance response to the Committee's 176th Report together with a summary of that report. The 176th Report contained an analysis of a number of administrative issues raised by the Auditor-General in his report for 1977-78. Areas examined included:

- Department of Defence - Lease charges on RAN pipelines at Fremantle
- Department of Education - Eligibility checks for the Tertiary Education Assistance Scheme (TEAS); and Overpayments of student allowances to recipients of TEAS benefits and other student assistance programs
- Department of Primary Industry - Beef Industry Incentive Payments Scheme.

3.33 Following an examination of the Finance Minute the Committee is satisfied that the above Departments have taken, or are in the process of taking remedial action to improve administrative controls on the areas which the Committee examined.

186th Report - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1979/80)

3.34 In accordance with established practice the Committee, in 1980, obtained from Departments 128 explanations relating to excess items of expenditure from the Advance to the Minister for Finance in 1979/80. Four items were selected for public examination and additional written information was requested from a further 12 Departments in relation to their explanations.

3.35 In examining expenditure from the Advance to the Minister for Finance the Committee seeks to determine whether or not expenditure from the Advance has been confined to urgent and unforeseeable requirements for which provision could not have been made in the Departmental estimating procedures and to determine whether or not the departments concerned have maintained efficient administration in their expenditure of those funds.

3.36 The four departments examined in 1980 included the Departments of Finance, Social Security, Transport and Veterans Affairs. The Committee concluded that in most cases, expenditure was used according to the accepted guidelines. In other cases however, particularly that of the Department of Transport, there was evidence of clerical error, inadequate estimating procedures and delays which caused

expenditure to be charged to the Advance when provision should properly have been made in the Additional Estimates. Attention has been drawn to these inadequacies where they have been identified.

187th Report - The Reports of the Auditor-General - Financial Year 1978/79

3.37 In accordance with its prescribed duties the Committee conducted a series of inquiries related specifically to administrative matters raised by the Auditor-General in his reports to Parliament for the year ended 30 June 1981. Among the twelve departments from which submissions were sought, four were selected for Public Inquiry including:

- Department of Defence - Repair and Overhaul of Aircraft. This item was concerned with the practice of removing serviceable components from certain aircraft to remedy defects and supply spares to other aircraft; the effect of current repair, maintenance and stock holding procedures on the availability of aircraft; the organisational arrangements for repair and maintenance of aircraft; and the procurement of spare parts.
- Department of Primary Industry - Apprehension of Foreign Fishing Vessels. The problems associated with the apprehension and disposal of foreign vessels fishing illegally in Australian waters were examined.
- Department of Social Security - Payment of Pensions and Benefits Overseas. In his Report, the Auditor-General drew attention to deficiencies in the procedures for payment and review of pensions and benefits overseas. In view of the rapid expansion in recent years in the number and value of these payments the Committee was concerned that the reported deficiencies might have led to significant payments in excess of entitlement. Accordingly the Committee examined the procedures for payment and review of pensions and other benefits, reciprocal payment arrangements with other governments, staff of overseas offices and the internal audit procedures applying to overseas payment functions.
- Department of Transport - Purchase of Ultra Large Fire Tenders. This item is based on certain irregularities cited by the Auditor-General in his report. Matters arising from the evidence taken during inquiry into the purchase of ultra large fire tenders by the Department of Transport have not as yet been satisfactorily resolved and a separate report is to be tabled on this matter in due course.

CHAPTER 4

ISSUES ARISING OUT OF INQUIRIES

Accountability of Statutory and other Authorities

4.1 For a number of years there has been concern among members of Parliament over the legal relationship which exists between Ministers and statutory authorities. This relationship is unclear, stemming from a desire to create, for a particular purpose, organisations free from normal public service constraints, e.g. The Public Service Act. Yet in the Parliamentary context, Ministers are expected to be responsible for their activities. The concern expressed by the Public Accounts Committee over the activities of the Canberra Commercial Development Authority and the number of major problems which have been found in various statutory bodies in the primary industry sector - Australian Wheat Board, Australian Dairy Corporation, Australian Meat and Livestock Corporation, suggest that the basis of this relationship requires close examination.

4.2 Such an investigation should cover whether there is a need for statutory authorities to exist outside normal departmental control; whether in areas such as primary industry rationalisation should be initiated to reduce the number of bodies involved in the export of primary products, whether their various functions could be better carried out to the benefit of primary producers and the tax-payer by the provision of common services or the establishment of a single Primary Industry Export Corporation; and the nature of the link between such a body and the government.

4.3 The Committee's recent inquiry into the Government Aircraft Factory, which has not yet been finalised, demonstrated an aspect of business management which should not impede statutory corporations. It appears that decisions taken by the management of the factory are to a large degree subject to the approval of the Department of Industry and Commerce which does not actually have to implement those decisions.

4.4 The Committee believes that the fundamental principle of "letting the managers manage" is basic to an effective inter-relationship between Ministers, departments and statutory bodies and accountability must be founded on this principle.

4.5 While it would be difficult to develop universal principles for the relationships between Ministers and

statutory bodies due to their vast differences, the time has come for this major area of public administration to receive greater attention.

4.6 In the case of the CCDA, the Committee was disturbed by attitudes displayed by the senior management of the Belconnen Mall and the management practices followed. The Committee regards it as essential that any body constituted by an Act of Parliament or Ordinance be totally responsive to the appropriate legal and administrative obligations and responsibilities, especially in the area of accountability for public funds.

4.7 The Committee is convinced of the necessity to pursue with determination any instance which becomes apparent of non compliance to any of these requirements.

4.8 The Committee commends the initiative of the Auditor-General's Office and the Department of Finance for the production of draft guidelines for the form and standard of financial statements of Commonwealth undertakings including statutory bodies. The Committee is examining the proposals and will be reporting shortly.

4.9 In addition, the Committee supports the conclusions of the Senate Standing Committee on Finance and Government Operations that major and comprehensive changes to the system of annual reporting is required in relation to the preparation of the accounts of authorities. In its report on the CCDA the Committee recommended that changes in the system be effected through the Annual Reports Act, which would apply automatically to all authorities.

4.10 The Committee has noted with interest the passing by the Victorian Parliament of the Parliamentary Committees (Public Bodies Review) Act 1980. This legislation provided for the establishment of a Public Bodies Review Committee with extensive powers to review the efficiency, effectiveness, structure and role of Victoria's public bodies. This Committee has the power to recommend that a public body cease to exist and such recommendation automatically takes effect on the anniversary of the Committee's report unless the Parliament otherwise resolves. When considering a public body to determine whether it should cease to exist or continue in an altered form the Committee is obliged to consider the following:

- (a) Whether or not the objects of the body are worth pursuing in contemporary society;
- (b) whether or not the body pursued its objects efficiently, effectively and economically;

- (c) whether or not the structure of the body is suited to the activities it performs;
- (d) whether or not the body duplicates the work of another person or body;
- (e) the financial and other liabilities and obligations of the body;
- (f) the extent to which the body seeks information as to the effect of its activities and acts on the information it receives;
- (g) the extent to which the body considers the public interest when performing its activities;
- (h) the extent to which the body encourages public participation in its activities;
- (i) the manner in which the body handles complaints about its activities; and
- (j) the extent to which the body is prepared to improve its structure, composition or procedures.

4.11 The establishment of this Committee is a serious attempt by the Victorian Parliament to raise the level of analysis and review of management structures and the accountability of public bodies to the Parliament. The recent Ministerial Review of Commonwealth Functions recommended that a committee with similar objectives be established in the Commonwealth Parliament. However, the view of this Committee, shared by the Senate Standing Committee on Finance and Government Operations, and the House of Representatives Standing Committee on Expenditure, is that it would be more cost effective to use the procedures of the three existing Committees more effectively and to give them the resources required to carry out the additional investigations.

Senior Management in the Public Sector

4.12 Whilst recognising that there are many able individuals in the senior echelons of the Public Sector, the Committee has become increasingly aware, through its inquiries, of a growing inadequacy in the professional orientation of personnel in this area.

4.13 The Committee believes that the realities of the international situation today with shortages of energy, the pressures of population, the problems of inflation and the inherent instability in international relationships will present government with unprecedented opportunities and challenges. These challenges will in turn dictate the need

for a flexible and responsive public administration. The Committee doubts that this will evolve under current staff selection and training practices.

4.14 The Committee feels that a senior manager who is best able to respond to these needs will need to be a 'gifted generalist' with substantial achievement and experience in both the administrative and policy areas of government operations. He will need also to be conversant with the needs and practices of private sector organisations but, above all, he will need to be adaptable, flexible and adequately trained.

4.15 The Committee feels that policy or administrative experience alone is not sufficient. The senior managers of the future will need to have solid experience in both. Similarly the Committee feels that senior management should not be selected on the basis of achievement in one area alone but should have general experience in a number of widely ranging areas, including personnel, finance and systems development.

4.16 The Committee feels that to meet this need, staff selection and training at the senior levels should be brought under substantial review. We feel that the public sector should move away from the traditional and insular approach of the past towards a more professional and flexible orientation which is able to draw readily on expertise in all sectors of society. In this regard, consideration should be given in particular to greater staff interchange between the public and private sectors, greater recruitment of private sector personnel including the appointment of leading business executives and academics to permanent positions, promotion on the basis of superior performance and the greater use of the many excellent executive training institutions in Australia and overseas.

4.17 The Committee has been closely monitoring the progress of the numerous personnel development schemes in the public service, particularly those for senior officers. The Committee commends the continuing efforts of the Public Service Board in this area.

4.18 Over the 1980/81 period the Committee has assisted the PSB in providing speakers for numerous senior management courses and seminars including the Executive Development Scheme. In addition, as part of its commitment to executive development programs, members of the 1981 PSB Executive Development Scheme join the Secretariat for three month placements.

CHAPTER 5

OTHER MATTERS

Committee Inquiries

5.1 Currently the Committee has on hand inquiries relating to:

- Accounting Standards for Commonwealth Statutory Authorities
- Purchase of Ultra Large Fire Tenders by the Department of Transport
- Petroleum Royalties and Excise
- Commonwealth/State Financial Relationships
- Collection and Dissemination of Statistics
- A.D.P. in the Commonwealth Public Service
- Funding of Tertiary Education
- Auditor-General's Report 1979-80 including:
 - H.M.A.S. Stirling/Navy Supply
 - Coal Export Levy
 - Government Aircraft Factories
 - A.C.T. Schools Authority
 - Second Hobart Bridge
- Auditor-General's Report March 1981 including:
 - Accounting at Overseas Posts
 - Australian War Memorial
- Auditor-General's Report 1980-81
- Finance Minutes on Previous Reports
- Income Maintenance Programs
- Selection and Training of Senior Management in the Australian Public Sector
- Advance to the Minister for Finance 1980/81
- Efficiency Audits in the Public Sector

Meetings - 1980/81

5.2 During 1980/81 there were 66 meetings of the full Committee and 21 meetings of Sectional Committees. These meetings were held to take evidence at public and in-camera hearings, carry out inspections and to undertake private deliberations.

Sectional Committees

5.3 During 1980/81, the Committee appointed the following Sectional Committees:

- Petroleum Royalties and Excise
- Sectional Committees A and B on Auditor-General's Report 1978-79
- Sectional Committees A and B on Auditor-General's Report for 1979/80
- Sectional Committees A and B on Advance to the Minister for Finance 1979-80.
- Automatic Data Processing
- Financial Statements of Commonwealth Undertakings

Audit Act

5.4 As in previous years and in accordance with established practice, the Committee has been closely involved in changes to the Audit Act.

5.5 During 1980, the Committee held discussions with the Minister for Finance, the Auditor-General and officers of the Department of Finance, the Attorney-General's Department and the Public Service Board, relating to proposed amendments to the Act. Items of particular interest to the Committee included the auditing of ex-gratia payments by the Commonwealth and Commonwealth 'write-off' provisions.

5.6 In addition the Audit Act previously did not encourage Permanent Heads of Departments to take a direct interest in the financial affairs of their departments. The amendments to the Act clearly established the responsibility of Permanent Heads for financial management and emphasised the necessity for management skills in senior positions.

Conferences and Seminars

5.7 Members of the Committee and Staff of the Secretariat attended a number of Conferences and Seminars during 1980. These included the National Government Accounting Convention, Canberra where the Chairman delivered the Keynote address on Parliamentary Scrutiny of Financial Management in the Public Sector and various Public Service

Board senior management training courses where the Secretary addressed sessions on the role and function of the Committee.

5.8 During 1980/81, the Public Accounts Committee hosted two Parliamentary Seminars. The first of these, held in Canberra on 6-7 March 1980 examined the many related issues of information technology and the Parliamentarian, featuring speakers from OTC, Telecom, and IBM Australia Ltd. The second, held on 16 May 1981 examined in detail the issue of Government expenditure and accountability and the relationship between the Parliament and the public service in the 1980's. This seminar was held in the Chamber of the House of Representatives with the Speaker, the Rt Hon Sir Billy Snedden, KCMG, QC, MP delivering the opening address. It featured speakers from the executive of Parliament, backbenchers, senior public servants and academics. Both seminars were well attended by members of the Commonwealth and State Parliaments, public servants and the public.

5.9 To aid the consideration of the many important issues covered in both of these seminars, the proceedings were published and distributed widely to interested organisations. The Committee proposes to conduct a further Seminar in 1983.

Staffing - Secretariat

5.10 It is now some years since the organisation and classification of positions in the Secretariat of the Public Accounts Committee have been examined in detail. The work of the Committee, on the other hand, has continued to expand and diversify, in response to the recognised value of its work and the need to strengthen parliamentary scrutiny. The stage had long been reached where reorganisation of the staffing structure is necessary in order to properly meet the requirements of the Committee and the Parliament.

5.11 The present staffing structure of the Secretariat to support the Committee was adopted in 1972 after proposals had been considered by the Presiding Officers and the Public Service Board. The organisation finally agreed upon was not in accordance with the requirements of the Committee as expressed in the proposals.

5.12 Since 1972 changes have occurred which have affected the Committee's operations and the nature and scope of the inquiries it undertakes. The Public Accounts Committee Act was amended in 1979 to broaden the duties of the Committee to include all matters affecting the receipts and expenditure of the Commonwealth, all reports of the Auditor-General including efficiency audit reports and to clearly establish the right of the Committee to inquire into the affairs of statutory bodies. Previously the area of the Committee's activities had been limited to matters arising out of the Auditor-General's Annual and Supplementary Reports and matters specifically referred to it by the Parliament.

5.13 The Committee believes that its program must give emphasis to the achievement of administrative and financial efficiency in the public sector. Rather than limiting its inquiries to topics raised by the Auditor-General, the Committee has initiated wide ranging investigations covering such subjects as ADP Acquisition in the Commonwealth Public Sector, Collection and Dissemination of Statistics, Commonwealth/State Financial Relationships and Internal Audit in the Commonwealth Public Service. Additional references could have been pursued had adequate resources been available.

5.14 There has been a significant increase since 1978 in the number and status of advisers assisting the Committee and in the level of seconded officers who have joined the Committee staff to broaden their own experience and assist with specific inquiries. For example, to enable the Committee to undertake the inquiry into Pharmaceutical Benefits Scheme - Chemists' Remuneration it was necessary to form a special task force of one Class 11 and two Class 9 officers and a Clerical Assistant seconded from other departments. In general, the Committee has had available on a continuing basis two secondments each of six-months duration at Class 9 level and regular placements from the PSB's Executive Development Scheme of 3 months at Class 11 level. These work rotations are eagerly sought by both departments and participants. However, they do require additional induction and training effort before they can effectively support the Committee. These secondments will continue as they are a most valuable training exercise for departmental officers.

5.15 Advisers to the Committee are required under the Committee's arrangements to liaise through the Secretariat. At present assisting the Committee are:

Senior Adviser on Economic Matters - Professor C.P. Harris, Professor of Economics and Head of the Department of Economics, James Cook University

Senior Adviser on Accounting Theory and Practice - Dr M.E. Aiken, Senior Lecturer in accounting and Head of the Department of Accounting and Public Finance, Australian National University

Adviser on Political Sociology and Public Policy - Dr J.A. Ballard, Senior Research Officer, Department of Political Science, Research School of Social Sciences, Australian National University

Senior Adviser on Legal Matters - The Hon Mr Justice Igoe, CBE, formerly of the Supreme Court of New South Wales

Senior Adviser on ADP Matters - Mr P.K. Macgregor of PK Macgregor & Associates, Melbourne.

5.16 At the time of writing a proposal to upgrade the Secretariat has been approved by the Presiding Officers following a favourable report from the Public Service Board. Action is now in hand to implement the new structure of the Secretariat which will include the Secretary to the Committee, two Senior Project Officers and four Parliamentary Officers, together with typing and other support staff. The new structure will permit the adequate servicing of a number of sub-committees of the Committee already in operation.

5.17 The Committee, while acknowledging the significant advance in this new structure believes that it still falls well below the structure of secretariats normally provided to ad hoc government inquiries and other government committees and tribunals with much narrower terms of reference.

5.18 During the year, the following staff changes occurred:

| | |
|---------------|---|
| Mr L. Penders | - (Assistant Secretary Class 8) was placed with the Department of Finance on twelve months exchange |
| Miss P. Hicks | - (Project Officer - Class 7) was promoted to Class 8, Department of Industrial Relations |
| Mr W. Gould | - (Project Officer - Class 7) was promoted to Class 8, Department of Business and Consumer Affairs |
| Mr R. Noakes | - (Project Officer - Class 7) was promoted from the Department of National Development and Energy |
| Mr J. Rhodes | - (Project Officer - Class 7) was promoted from the Department of House of Representatives |
| Mrs M. Tie | - (Word Processor Operator) joined the Secretariat from the Australian National University |

and assistance was provided by the secondment for varying periods of:

| | |
|---------------|--|
| Mr R. Berry | - Department of Defence |
| Mr B. Green | - Executive Development Scheme, Public Service Board |
| Mr P. Kennedy | - Department of Business and Consumer Affairs |

| | |
|------------------|--|
| Dr V. Kronenberg | - Department of Defence |
| Mr D. Palmer | - Department of Defence |
| Mr A. Ray | - Department of Finance |
| Mr R. Roberts | - Industries Assistance Commission |
| Ms F. Steen | - Department of Education |
| Ms S. Ebbott | - Executive Development Scheme, Department of Health |

5.19 The Committee again wishes to record its appreciation to all staff, secondees, advisers and others who assisted it during the year. Particular mention must be made of the official observers to the Committee, the Department of Finance, the Auditor-General's Office and the Public Service Board which, although from time to time may be the subject of a Committee inquiry, continue to provide observer assistance whenever required at Committee meetings. The Committee has found that its work has been aided significantly by the high quality of professional advice over a wide range of subject areas provided from all of these officers.

APPENDIX A

LIST OF REPORTS PRESENTED BY THE PUBLIC ACCOUNTS

COMMITTEE : 1915 - 1931

| <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No.</u> |
|--|-----------------------------|------------------------------------|
| The Small Arms Factory, Lithgow, New South Wales | 27 May 1915 | 131 of 1914-15 |
| The Commonwealth Naval Dockyard, Cockatoo Island, New South Wales | 28 Oct 1915 | 224 of 1914-15 |
| The Expenditure Incurred in Connexion with the S.Y. "Aurora", of the Shackleton Expedition, at the Commonwealth Naval Dockyard, Cockatoo Island, Sydney. | 10 May 1916 | 287 of 1914-15-16 |
| Stationery, Printing, and Advertising Accounts of Commonwealth Departments | 11 May 1916 | 288 of 1914-15-16 |
| Stationery, Printing, and Advertising Accounts of Commonwealth Departments. | 13 Sep 1916 | 320 of 1914-15-16 |
| Stores and Supplies for Commonwealth Requirements. | 13 Sep 1916 | 319 of 1914-15-16 |
| Commonwealth Public Works Department | 8 Dec 1916 | 350 of 1914-15-16 |
| Manner of Submitting the Estimates, the Budget, and the Treasurer's Financial Statement. | 1 Mar 1917 | 371 of 1914-15-16-17 |
| First General Report | 27 Sep 1917 | 28 of 1917 |
| Papuan Oil-Fields | 17 Jan 1918 | 33 of 1917-18 |
| Expenditure in Connexion with Establishing Naval Bases. | 13 Jun 1918 | 91 of 1917-18 |
| Expenditure on Premises in the Capital Cities Owned and Rented by the Commonwealth for Office Accommodation. | 19 Nov 1918 | 113 of 1917-18 |

| <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No.</u> |
|--|-----------------------------|------------------------------------|
| Commonwealth Finance; (a) Credit Balances; (b) Method of Departmental Payments. | 12 Dec 1918 | 120 of 1917-18 |
| Commonwealth Railways | 8 Oct 1919 | 180 of 1917-18-19 |
| Second General Report | 13 May 1920 | 30 of 1920 |
| Commonwealth Shipbuilding | 17 Nov 1920 | 75 of 1920 |
| The Purchase of Saw-Mills and Timber Areas in Queensland. | 26 Nov 1920 | 82 of 1920 |
| Transactions of the War Service Homes Commissioner with Mr J.T. Caldwell | 6 Apr 1921 | 83 of 1920-21 |
| The Purchase of Saw-Mills and Timber Areas | 20 May 1921 | 113 of 1920-21 |
| War Service Homes Commission (New South Wales). | 6 Jul 1921 | 121 of 1920-21 |
| War Service Homes Commission (Tasmania). | 27 Oct 1921 | 149 of 1920-21 |
| War Service Homes Commission (Western Australia) | 4 Nov 1921 | 151 of 1920-21 |
| War Service Homes Commission (Queensland) | 5 Dec 1921 | 164 of 1920-21 |
| War Service Homes Commission (Victoria) | 29 Jun 1922 | 11 of 1922 |
| War Service Homes (South Australia) | 30 Jun 1922 | 12 of 1922 |
| War Service Homes Commission | 27 Jul 1922 | 32 of 1922 |
| Sugar | 15 Sep 1922 | 48 of 1922 |
| Sugar | 13 Oct 1922 | 68 of 1922 |
| Third General Report | 13 Jun 1923 | 5 of 1923 |
| Expenditure Upon Air Services. | 4 Jul 1923 | 19 of 1923 |
| War Service Homes Disposals. | 22 Aug 1923 | 42 of 1923 |
| Lithgow Housing Scheme | 28 Mar 1924 | 59 of 1923-24 |
| Canberra Housing | 2 Apr 1924 | 58 of 1923-24 |

| <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No.</u> |
|--|-----------------------------|------------------------------------|
| Expenditure on Munitions Supply | 9 Jul 1924 | 88 of 1923-24 |
| Expenditure on the Royal Australian Naval College and the Royal Military College | 20 Aug 1924 | 99 of 1923-24 |
| Certain Transactions between the Co-operative Estates Limited, of Hobart, and the War Service Homes Commission. | 3 Oct 1924 | 129 of 1923-24 |
| Expenditure on Oil Exploration, Development, Refining, Etc, in the Commonwealth and Papua. | 21 Aug 1925 | 34 of 1925 |
| Fourth General Report | 4 Mar 1926 | 10 of 1926 |
| Expenditure on Oil Exploration, Development, Refining, Etc., in the Commonwealth and Papua. | 3 Mar 1926 | 11 of 1926 |
| Expenditure on Oil Exploration, Development, Refining Etc., in the Commonwealth and Papua. | 25 Mar 1926 | 18 of 1926 |
| Commonwealth Government Shipping Activities. | 11 Aug 1926 | 66 of 1926 |
| Pacific Islands Shipping Facilities. | 23 Mar 1927 | 97 of 1926-27 |
| Commonwealth Government Shipping Activities including Cockatoo Island Dockyard. | 28 Sep 1927 | 132 of 1926-27 |
| Communications between Tasmania and the Mainland. | 9 Nov 1927 | 131 of 1926-27 |
| Transport Facilities within the Federal Capital Territory. | 22 Mar 1928 | 221 of 1926-27-28 |
| Housing and Building Costs Generally in the Federal Capital Territory. | 19 Sep 1928 | 261 of 1926-27-28 |
| Fifth General Report. | 7 Mar 1929 | 13 of 1929 |
| Temporary Employment in the Commonwealth Public Service. | 22 Aug 1929 | 38 of 1929 |

| <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No.</u> |
|---|-----------------------------|--------------------------------|
| Agricultural and Pastoral Leases in the Federal Capital Territory. | 13 Dec 1929 | 18 of 1929 |
| Claim of Charles Dean and Others, trading under the name of Henry Dean and Son, against the War Service Homes Commissioner for compensation to cover losses alleged to have been sustained as the result of extensions and alterations made to their works to provide bricks for the erection of War Service Homes. | 4 Apr 1930 | 52 of 1929-30 |
| The General Question of Tasmania's Disabilities. | 7 Aug 1930 | 108 of 1929-30 |
| Finances of South Australia as Affected by Federation. | 17 Jun 1931 | 239 of 1929-30-31 |
| The Finances of Tasmania as Affected by Federation. | 17 Jun 1931 | 238 of 1929-30-31 |

APPENDIX B

LIST OF REPORTS PRESENTED BY THE PUBLIC ACCOUNTS

COMMITTEE: 1952 - 1979

| <u>No. of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Treasury Minute - Report No.</u> |
|----------------------|--|-----------------------------|-------------------------------|-------------------------------------|
| 1 | Supplementary Estimates 1951-52 | 6 Mar 1953 | 160 of 1951-52-53 | 9, 16 |
| 2 | Variations in Annual Appropriations under Section 37 of the Audit Act 1901-1952 | 26 Mar 1953 | 176 of 1951-52-53 | 3, 16 |
| 3 | Administrative Arrangements Order together with Treasury Minute on 2nd Report of Committee 1952-53 | 15 Sep 1953 | 201 of 1951-52-53 | 9, 16 |
| 4 | Department of National Development | 25 Sep 1953 | 207 of 1951-52-53 | * |
| 5 | Department of Works | 6 Oct 1953 | 208 of 1951-52-53 | 16 |
| 6 | Department of External Affairs | 22 Oct 1953 | 211 of 1951-52-53 | 16 |
| 7 | Administration of Sales Tax | 20 Oct 1953 | 212 of 1951-52-53 | 16 |
| 8 | Parliamentary Procedure in the House of Representatives on the Supply and Appropriation Bills | 20 Nov 1953 | 2 of 1953-54 | 16 |
| 9 | 'Stephan' Prefabricated Buildings together with Treasury Minutes on 1st and 3rd Reports of the Committee and Statements on the Privileges and Immunities of the Members of the Committee | 1 Dec 1953 | 9 of 1953-54 | 16 |

* Not applicable

| <u>No. of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Treasury Minute - Report No.</u> |
|----------------------|--|-----------------------------|-------------------------------|-------------------------------------|
| 10 | Department of National Development: Further Report | 21 Dec 1953 | 213 of 1951-52-53 | * |
| 11 | Joint Coal Board: Plant and Equipment | 7 Apr 1954 | 10 of 1954 | 16 |
| 12 | Postmaster-General's Department | 13 Apr 1954 | 14 of 1954 | 19 |
| 13 | The Form and Content of the Financial Documents Presented to the Parliament: Progress Report | 8 Apr 1954 | 11 of 1954 | * |
| 14 | Supplementary Estimates and Variations under Section 37 of the Audit Act 1901-1953 for the year 1952-53 | 7 Apr 1954 | 12 of 1954 | 16 |
| 15 | Repatriation Department | 13 Apr 1954 | 13 of 1954 | 16 |
| 16 | Treasury Minutes on Reports of the 1952-54 Joint Committee of Public Accounts | 2 Nov 1954 | 36 of 1954-55 | * |
| 17 | Miscellaneous Inquiries: The Cleaning of Commonwealth Offices; the Steam Raising Plant operated by the Department of Works at Repatriation Hospitals; the Use of State Estate Duty Assessments for Commonwealth Estate Duty Purposes; Grants to Quasi-Governmental and Public Organizations; the Committee and Public Security | 4 Nov 1954 | 30 of 1954-55 | 27 |

* Not applicable

| <u>No. of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Treasury Minute - Report No.</u> |
|----------------------|---|-----------------------------|-------------------------------|-------------------------------------|
| 18 | The Form and Content of the Financial Documents Presented to the Parliament - Part 1 - The Budget Speech; the Estimates of Receipts and Expenditure and the Appropriation Bills | 11 Nov 1954 | 37 of 1954-55 | 101 |
| 19 | Treasury Minute and Comments of Postmaster-General's Department on 12th Report of the 1952-54 Joint Committee of Public Accounts - Postmaster-General's Department | 5 May 1955 | 97 of 1954-55 | * |
| 20 | Supplementary Estimates and Variations under Section 37 of the Audit Act 1901-1954; Commonwealth Consolidated Revenue Fund for the year 1953-54 | 24 May 1955 | 67 of 1954-55 | 27 |
| 21 | Australian Aluminium Production Commission - Part I | 2 Jun 1955 | 69 of 1954-55 | 67 |
| 22 | Australian Aluminium Production Commission - Part II | 27 Oct 1955 | 69A of 1954-55 | 67 |
| 23 | Department of Civil Aviation: Progress Report | 27 Oct 1955 | 120 of 1954 | * |
| 24 | Department of Civil Aviation | 13 Jun 1956 | 29 of 1956-57 | 57 |
| 25 | Supplementary Estimates and Variations under Section 37 of the Audit Act 1901-1955; Commonwealth Consolidated Revenue Fund for the year 1954-55 | 22 May 1956 | 43 of 1956-57 | 44 |

* Not applicable

| <u>No. of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Treasury Minute - Report No.</u> |
|----------------------|---|-----------------------------|-------------------------------|-------------------------------------|
| 26 | Commonwealth Office of Education | 26 Sep 1956 | 45 of 1956-57 | 44 |
| 27 | Department of the Interior: Acquisitions Program together with Treasury Minutes on 17th and 20th Reports | 9 Apr 1957 | 3 of 1957-58 | 53 |
| 28 | Supplementary Estimates and variations under Section 37 of the Audit Act 1901-1955: Commonwealth Consolidated Revenue Fund for the year 1955-56 | 4 Oct 1956 | 47 of 1956-57 | 44 |
| 29 | The Defence Services and the Estimates | 30 Oct 1956 | 72 of 1956-57 | 57 |
| 30 | Being an Epitome of the Reports of the 1st Committee and of the relevant Treasury Minutes | 28 Mar 1957 | 2 of 1957-58 | * |
| 31 | Advance to the Treasurer: Presentation of Supplementary Estimates | 21 May 1957 | 13 of 1957-58 | 33 |
| 32 | Department of Health: Canberra Abattoir | 10 Sep 1957 | 36 of 1957-58 | 44 |
| 33 | Expenditure from Advance to the Treasurer and variations under Section 37 of the Audit Act 1901-1957: Commonwealth Consolidated Revenue Fund for the year 1956-57 | 9 Oct 1957 | 39 of 1957-58 | 44 |
| 34 | The Trust Fund | 4 Dec 1957 | 69 of 1957-58 | 108 |
| 35 | The Northern Territory Administration: Interim Report | 5 Dec 1957 | 71 of 1957-58 | * |

* Not applicable

| <u>No. of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Treasury Minute - Report No.</u> |
|----------------------|--|-----------------------------|-------------------------------|-------------------------------------|
| 36 | The Northern Territory Administration - Part 1 | 29 Apr 1958 | 25 of 1958 | 57 |
| 37 | The Northern Territory Administration - Part 11 | 14 May 1958 | 26 of 1958 | 57 |
| 38 | Index to the 1st to the 34th Reports of the Committee | 14 May 1958 | 24 of 1958 | * |
| 39 | Project 590 - St. Mary's | 15 May 1958 | 28 of 1958 | * |
| 40 | The Finance Statement | 19 Aug 1958 | 39 of 1958 | 44 |
| 41 | Expenditure from Advance to the Treasurer: Commonwealth Consolidated Revenue Fund for the year 1957-58 | 25 Sep 1958 | 65 of 1958 | 51 |
| 42 | Treasury Regulation 52 | 8 Oct 1958 | 60 of 1959-60 | 48 |
| 43 | Expenditure from Advance to the Treasurer - Commonwealth Consolidated Revenue Fund 1958-59 | 19 Nov 1959 | 78 of 1959-60 | 57 |
| 44 | Treasury Minutes on the 25th, 26th, 28th, 32nd, 33rd and 40th Reports together with Summaries of those Reports | 26 Nov 1959 | 112 of 1959-60 | * |
| 45 | Index to the 1st to the 41st Reports of the Committee | 3 Dec 1959 | 114 of 1959-60 | * |
| 46 | Outstanding Claims - Sections 36 (2) and 51 (f) of the Audit Act 1901-1959 | 10 Mar 1960 | 2 of 1960-61 | 51 |

* Not applicable

| <u>No. of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Treasury Minute - Report No.</u> |
|----------------------|--|-----------------------------|-------------------------------|-------------------------------------|
| 47 | Broadcasting and Television Services - Underspending of Capital Works and Service Division - No. 58 - Item 1 | 18 Aug 1960 | 57 of 1960-61 | 57 |
| 48 | Treasury Regulation 52 (Second Report) | 30 Aug 1960 | 58 of 1960-61 | 61 |
| 49 | Form of Estimates - Miscellaneous Services | 11 Oct 1960 | 62 of 1960-61 | 53 |
| 50 and 52 | The Reports of the Auditor-General - Financial Year 1958-59 - Part I | 8 Nov 1960 | 84 of 1960-61 | 65 |
| | Part II | 30 Nov 1960 | 89 of 1960-61 | 63 |
| 51 | Expenditure from Advance to the Treasurer - Commonwealth Consolidated Revenue Fund for the year 1959-60 and Treasury Minutes on 41st and 46th Reports together with Summaries of those Reports | 15 Nov 1960 | 85 of 1960-61 | 57 |
| 53 | The Reports of the Auditor-General - Financial year 1959-60 | 23 Aug 1961 | 65 of 1961 | 65 |
| 54 | Form of the Estimates: Estimates of Expenditure for Additions, New Works and Other Services Involving Capital Expenditure | 6 Sep 1961 | 70 of 1961 | 72 |

* Not applicable

| <u>No. of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Treasury Minute - Report No.</u> |
|----------------------|--|-----------------------------|-------------------------------|-------------------------------------|
| 55 | Form of the Estimates Part I - Schedule of Salaries and Allowances Part II-Deduction and Transfer Items | 4 Oct 1961 | 87 of 1961 | 99 |
| 56 | Expenditure from Advance to the Treasurer - Commonwealth Consolidated Revenue Fund for the year 1960-61 | 18 Oct 1961 | 112 of 1961 | 61 |
| 57 | Treasury Minutes on the 24th, 29th, 36th, 37th, 43rd, 47th and 51st Reports, together with Summaries of those Reports | 25 Oct 1961 | 114 of 1961 | * |
| 58 | The Reports of the Auditor-General - Financial year 1960-61 | 25 Oct 1961 | 115 of 1961 | 67 |
| 59 | Index to the 1st to the 58th Reports of the Committee | 27 Nov 1962 | 151 of 1962-63 | * |
| 60 | Expenditure from Advance to the Treasurer - Commonwealth Consolidated Revenue Fund for the year 1961-62 | 27 Nov 1962 | 152 of 1962-63 | 65 |
| 61 | The Reports of the Auditor-General - Financial year 1961-62 and Treasury Minutes on the 48th and 56th Reports together with Summaries of those Reports | 2 May 1963 | 192 of 1962-63 | 72 |
| 62 | The Budget (Financial Documents) | 27 Aug 1963 | 243 of 1962-63 | 65 |

* Not applicable

| <u>No. of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Treasury Minute - Report No.</u> |
|----------------------|---|-----------------------------|-------------------------------|-------------------------------------|
| 63 | Expenditure from Advance to the Treasurer (Appropriation Act 1962-63) and Treasury Minute on the 52nd Report together with a Summary of that Report | 28 Oct 1963 | 305 of 1962-63 | 65 |
| 64 | Expenditure from Consolidated Revenue Fund for the year 1962-63 | 23 Apr 1964 | 43 of 1964-65-66 | 76 |
| 65 | Treasury Minutes on the 50th, 53rd, 60th, 62nd and 63rd Reports together with Summaries of those Reports | 7 May 1964 | 45 of 1964-65-66 | * |
| 66 | The Reports of the Auditor-General - Financial year 1962-63 | 20 May 1964 | 47 of 1964-65-66 | 72 |
| 67 | Treasury Minutes on the 21st, 22nd and 58th Reports together with Summaries of those Reports | 22 Oct 1964 | 127 of 1964-65-66 | * |
| 68 | Expenditure from Advance to the Treasurer (Appropriation Act 1963-64) | 22 Oct 1964 | 131 of 1964-65-66 | 79 |
| 69 | Index to the 1st to the 68th Reports of the Committee | 8 Apr 1965 | 195 of 1964-65-66 | * |
| 70 | The Reports of the Auditor-General - Financial Year 1963-64 | 8 Apr 1965 | 160 of 1964-65 | 79 |
| 71 | The Northern Territory Administration | 23 Sep 1965 | 206 of 1964-65-66 | 99 |

* Not applicable

| <u>No. of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Treasury Minute - Report No.</u> |
|----------------------|--|-----------------------------|-------------------------------|-------------------------------------|
| 72 | Treasury Minutes on the 54th, 61st and 66th Reports together with Summaries of those Reports | 19 Oct 1965 | 208 of 1964-65-66 | 79 |
| 73 | The Department of Social Services | 21 Oct 1965 | 221 of 1964-65-66 | 91 |
| 74 | Expenditure from Advance to the Treasurer (Appropriation Act 1964-65) | 8 Dec 1965 | 248 of 1964-65-66 | 88 |
| 75 | Expenditure from the Consolidated Revenue Fund for the year 1964-65 | 8 Dec 1965 | 249 of 1964-65-66 | 91 |
| 76 | Treasury Minute on the 64th Report together with Summary of that Report | 9 Dec 1965 | 250 of 1964-65-66 | * |
| 77 | Treasury Regulation 53 | 9 Dec 1965 | 250 of 1964-65-66 | 101 |
| 78 | The Report of the Auditor-General - Financial Year 1964-65 | 24 Mar 1966 | 274 of 1964-65-66 | 95 |
| 79 | Treasury Minutes on the 68th, 70th and 72nd Reports together with Summaries of those Reports | 24 Mar 1966 | 275 of 1964-65-66 | * |
| 80 | Department of Customs and Excise - Excise Control Procedures | 31 Mar 1966 | 276 of 1964-65-66 | 90 |
| 81 | The Supplementary Report of the Auditor-General - Financial year 1964-65 (The Canberra Community Hospital) | 18 Aug 1966 | 319 of 1964-65-66 | 95 |

* Not applicable

| <u>No. of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Treasury Minute - Report No.</u> |
|----------------------|---|-----------------------------|-------------------------------|-------------------------------------|
| 82 | Expenditure from the Advance to the Treasurer (Appropriation Act 1965-66) | 11 Oct 1966 | 352 of 1964-65-66 | 95 |
| 83 | The National Capital Development Commission | 11 Oct 1966 | 351 of 1964-65-66 | 97 |
| 84 | Expenditure from the Consolidated Revenue Fund for the year 1965-66 | 13 Oct 1966 | 350 of 1964-65-66 | 130 |
| 85 | Automatic Data Processing | 26 Oct 1966 | 364 of 1964-65-66 | 122 |
| 86 | Automatic Data Processing (The Bureau of Census and Statistics Network) | 26 Oct 1966 | 360 of 1964-65-66 | 122 |
| 87 | The Report of the Auditor-General - Financial Year 1965-66 | 20 Oct 1966 | 361 of 1964-65-66 | 91 |
| 88 | Treasury Minute on the 74th Report together with Summary of that Report | 27 Oct 1966 | 362 of 1964-65-66 | * |
| 89 | The Sixth Committee | 27 Oct 1966 | 363 of 1964-65-66 | * |
| 90 | Treasury Minute on the 80th Report together with Summary of that Report | 18 May 1967 | 32 of 1967 | * |
| 91 | Treasury Minutes on the 73rd, 75th, and 87th Reports together with Summaries of those Reports | 5 Oct 1967 | 139 of 1967 | * |
| 92 | Index to the 1st to the 89th Reports of the Committee | 5 Oct 1967 | 118 of 1967 | * |

* Not applicable

| <u>No. of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Treasury Minute - Report No.</u> |
|----------------------|---|-----------------------------|-------------------------------|-------------------------------------|
| 93 | Expenditure from Advance to the Treasurer (Appropriation Act 1966-67) | 26 Oct 1967 | 128 of 1967 | 135 |
| 94 | Department of Immigration | 2 Nov 1967 | 207 of 1967 | 101 |
| 95 | Treasury Minutes on the 78th, 81st, and 82nd Reports together with Summaries of those Reports | 7 May 1968 | 30 of 1968 | * |
| 96 | Expenditure from the Consolidated Revenue Fund for the year 1966-67 | 7 May 1968 | 31 of 1968 | 135 |
| 97 | Treasury Minute on the 83rd Report together with Summary of that Report | 6 Jun 1968 | 52 of 1968 | * |
| 98 | The Report of the Auditor-General - Financial Year 1966-67 | 6 Jun 1968 | 53 of 1968 | 136 |
| 99 | Treasury Minutes on the 55th and 71st Reports together with Summaries of those Reports | 6 Jun 1968 | 54 of 1968 | * |
| 100 | Expenditure from Advance to the Treasurer (Appropriation Acts 1967-68) | 7 Nov 1968 | 214 of 1968 | 116 |
| 101 | Treasury Minutes on the 18th, 77th and 94th Reports together with Summaries of those Reports | 7 Nov 1968 | 215 of 1968 | * |

* Not applicable

| <u>No. of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Treasury Minute - Report No.</u> |
|----------------------|--|-----------------------------|-------------------------------|-------------------------------------|
| 102 | Expenditure from the Consolidated Revenue Fund for the year 1967-68 (Appropriation Acts 1967-68) | 21 Nov 1968 | 219 of 1968 | 120 |
| 103 | Financial Regulations | 27 Nov 1968 | 216 of 1968 | 111 |
| 104 | Commonwealth Serum Laboratories Commission | 6 Mar 1969 | 10 of 1969 | 138 |
| 105 | The Report of the Auditor-General - Financial Year 1967-68 | 20 Mar 1969 | 12 of 1969 | 136 |
| 106 | Commonwealth Fire Board | 17 Apr 1969 | 22 of 1969 | 136 |
| 107 | Subscriber Trunk Dialling Telephone Facilities (STD) | 1 May 1969 | 23 of 1969 | 126 |
| 108 | Treasury Minute on the 34th Report together with a Summary of that Report | 22 May 1969 | 51 of 1969 | * |
| 109 | The Supplementary Report of the Auditor-General - Financial Year 1967-68 | 22 May 1969 | 52 of 1969 | 116 |
| 110 | The Australian Broadcasting Commission | 28 Aug 1969 | 173 of 1969 | 117 |
| 111 | Treasury Minute on the 103rd Report together with a Summary of that Report | 23 Sep 1969 | 159 of 1969 | * |
| 112 | Commonwealth Advertising | 23 Sep 1969 | 160 of 1969 | 131 |
| 113 | The Report of the Auditor-General - Financial Year 1968-69 | 25 Sep 1969 | 161 of 1969 | 136 |
| * not applicable | | | | |

| <u>No. of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Treasury Minute - Report No.</u> |
|----------------------|--|-----------------------------|-------------------------------|-------------------------------------|
| 114 | The Seventh Committee | 25 Sep 1969 | 162 of 1969 | * |
| 115 | Expenditure from Advance to the Treasurer (Appropriation Acts 1968-69) | 23 Apr 1970 | 55 of 1970 | 132 |
| 116 | Treasury Minutes on the 100th and 109th Reports, together with Summaries of those Reports | 7 May 1970 | 62 of 1970 | * |
| 117 | Treasury Minute on the 110th Report, together with a Summary of that Report | 11 June 1970 | 102 of 1970 | * |
| 118 | Expenditure from the Consolidated Revenue Fund for the year 1968-69 (Appropriation Acts 1968-69) | 11 June 1970 | 103 of 1970 | 138 |
| 119 | The Supplementary Report of the Auditor-General - Financial Year 1968-69 | 12 June 1970 | 104 of 1970 | 129 |
| 120 | Treasury Minute on the 102nd Report, together with a Summary of that Report | 4 Sep 1970 | 254 of 1970 | * |
| 121 | The Department of Shipping and Transport | 4 Sep 1970 | 155 of 1970 | 143 |
| 122 | Treasury Minutes on the 85th and 86th Reports, together with Summaries of those Reports | 15 Sep 1970 | 156 of 1970 | * |
| * not applicable | | | | |

| <u>No. of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Treasury Minute - Report No.</u> |
|----------------------|--|-----------------------------|-------------------------------|-------------------------------------|
| 123 | Expenditure from Advance to the Treasurer (Appropriation Acts 1969-70) | 28 Oct 1970 | 235 of 1970 | 145 |
| 124 | Expenditure from the Consolidated Revenue Fund for the year 1969-70 (Appropriation Acts 1969-70) | 30 Oct 1970 | 237 of 1970 | 142 |
| 125 | Index - 1st to 114th Reports of the Committee | 16 Feb 1971 | 145 of 1971 | * |
| 126 | Treasury Minute on the 107th Report, together with a Summary of that Report | 18 Feb 1971 | 261 of 1971 | * |
| 127 | The Report of the Auditor-General - Financial Year 1969-70 | 7 Apr 1971 | 239 of 1971 | 143 |
| 128 | The Australian Tourist Commission | 6 May 1971 | 105 of 1971 | 136 |
| 129 | Treasury Minute on the 119th Report together with a Summary of that Report | 3 Aug 1971 | 106 of 1971 | * |
| 130 | Treasury Minute on the 84th Report together with a Summary of that Report | 5 Aug 1971 | 107 of 1971 | * |
| 131 | Treasury Minute on the 112th Report, together with a Summary of that Report | 5 Aug 1971 | 137 of 1971 | * |
| 132 | Treasury Minute on the 115th Report, together with a Summary of that Report | 5 Aug 1971 | 138 of 1971 | * |

* not applicable

| <u>No. of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Treasury Minute - Report No.</u> |
|----------------------|---|-----------------------------|-------------------------------|-------------------------------------|
| 133 | Expenditure from Advance to the Treasurer (Appropriation Acts 1970-71) | 10 Nov 1971 | 255 of 1971 | 145 |
| 134 | Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1970-71) | 8 Dec 1971 | 18 of 1972 | 143 |
| 135 | Treasury Minutes on the 93rd and 96th Reports together with Summaries of those Reports | 9 Mar 1972 | 75 of 1972 | * |
| 136 | Treasury Minutes on the 98th, 105th, 106th, 113th and 128th Reports, together with Summaries of those Reports | 27 Apr 1972 | 76 of 1972 | * |
| 137 | The Report of the Auditor-General - Financial Year 1970-71 | 18 May 1972 | 77 of 1972 | 149 |
| 138 | Treasury Minutes on the 104th and 118th Reports, together with Summaries of those Reports | 12 Sep 1972 | 180 of 1972 | * |
| 139 | Internal Audit | 12 Sep 1972 | 181 of 1972 | 149 |
| 140 | Expenditure from the Advance to the Treasurer (Appropriation Acts 1971-72) | 21 Sep 1972 | 182 of 1972 | 149 |
| 141 | Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1971-72) | 24 Oct 1972 | 215 of 1972 | 149 |
| 142 | Treasury Minute on the 124th Report together with Summaries of that Report | 24 Oct 1972 | 218 of 1972 | * |

* not applicable

| <u>No. of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Treasury Minute - Report No.</u> |
|----------------------|---|-----------------------------|-------------------------------|-------------------------------------|
| 143 | Treasury Minutes on the 121st, 127th, and 134th Reports, together with Summaries of those Reports | 23 Mar 1973 | 105 of 1973 | * |
| 144 | Department of Education and Science | 29 May 1973 | 106 of 1973 | 159 |
| 145 | Treasury Minutes on the 123rd and 133rd Reports, together with Summaries of those Reports | 13 Sep 1973 | 213 of 1973 | * |
| 146 | The Report of the Auditor-General - Financial Year 1971-72 | 18 Oct 1973 | 214 of 1973 | 159 |
| 147 | Expenditure from the Advance to the Treasurer (Appropriation Acts 1972-73) | 19 Nov 1973 | 334 of 1973 | 156 |
| 148 | Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1972-73) | 29 Nov 1973 | 289 of 1973 | 156 |
| 149 | Treasury Minutes on the 137th, 139th, 140th and 141st Reports, together with Summaries of those Reports | 28 Nov 1974 | 308 of 1974 | * |
| 150 | The Report of the Auditor-General - Financial Year 1972-73 | 28 Nov 1974 | 309 of 1974 | 164 |
| 151 | Payment of Accounts | 4 Dec 1974 | 327 of 1974 | 164 |
| 152 | Expenditure from the Advance to the Treasurer (Appropriation Acts 1973-74) | 11 Dec 1974 | 310 of 1974 | 161 |
| 153 | Delays in Occupancy of Leased Premises | 15 May 1975 | 74 of 1975 | 170 |

* not applicable

| <u>No. of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Treasury Minute - Report No.</u> |
|----------------------|---|-----------------------------|-------------------------------|-------------------------------------|
| 154 | Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1973-74) | 4 June 1975 | 97 of 1975 | 161 |
| 155 | Index - 1st to 142nd Reports | 4 June 1975 | 98 of 1975 | * |
| 156 | Treasury Minutes on the 147th and 148th Reports together with a Summary of those Reports. | 5 June 1975 | 84 of 1975 | * |
| 157 | The Report of the Auditor-General Financial Year 1973-74 | 27 Apr 1976 | 97 of 1976 | 169 |
| 158 | Expenditure from the Advance the Treasurer (Appropriation Acts 1974-75) | 20 May 1976 | 131 of 1976 | 166 |
| 159 | Treasury Minutes on 144th and 146th Reports together with a Summary of those Reports. | 20 May 1976 | 132 of 1976 | * |
| 160 | Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1974-75) | 1 June 1976 | 133 of 1976 | 166 |
| 161 | Treasury Minutes on the 152nd and 154th Reports together with Summaries of those Reports | 14 Oct 1976 | 302 of 1976 | * |
| 162 | Inquiry into the Financial Administration of the Department of Aboriginal Affairs | 24 Mar 1977 | 77 of 1977 | * |
| 163 | Expenditure from the Advance to the Treasurer (Appropriation Acts 1975-76) | 24 May 1977 | 128 of 1977 | 170 |

* not applicable

| <u>No. of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute ~ Report No.</u> |
|----------------------|--|-----------------------------|-------------------------------|------------------------------------|
| 164 | Treasury Minutes on the 150th and 151st Reports together with Summaries of those Reports. | 26 May 1977 | 89 of 1977 | * |
| Spec. | Proceedings of the Conference of Commonwealth and State Public Accounts Committees | 27 Oct 1977 | 224 of 1977 | * |
| 165 | The Report of the Auditor-General - Financial Year 1974-75 | 13 Oct 1977 | 229 of 1977 | 170 |
| 166 | Finance Minutes on 158th and 160th Reports together with Summaries of those Reports. | 4 Nov 1977 | 230 of 1977 | * |
| 167 | The Report of the Auditor-General - Financial Year 1975-76 | 4 Nov 1977 | 232 of 1977 | 180 |
| 168 | Expenditure from the Advance to the Treasurer (Appropriation Acts 1976-77) | 4 Nov 1977 | 231 of 1977 | 177 |
| 169 | Finance Minute on 157th Report together with a Summary of that Report. | 31 May 1978 | 53 of 1978 | * |
| 170 | Finance Minutes on 153rd, 163rd and 165th Reports together with Summaries of those Reports | 21 Nov 1978 | 337 of 1978 | * |
| 171 | The Report of the Auditor-General - Financial Year 1976-77 | 21 Nov 1978 | 338 of 1978 | 180 |

* not applicable
n.p. not yet presented

| <u>No. of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute ~ Report No.</u> |
|----------------------|---|-----------------------------|-------------------------------|------------------------------------|
| 172 | Financing and Administration of Property owned or leased Overseas by the Commonwealth Government. | 21 Nov 1978 | 339 of 1978 | n.p. |
| 173 | Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1977-78) | 21 Nov 1978 | 340 of 1978 | 177 |
| 174 | Use of ADP in the Commonwealth Public Sector - Acquisition of Systems in the Public Service. | 24 Nov 1978 | 341 of 1978 | 183 |
| 175 | Use of ADP in the Commonwealth Public Sector - The MANDATA Project | 9 Oct 1979 | 218 of 1979 | 183 |
| 176 | The Report of the Auditor-General - Financial Year 1977-78 | 6 Nov 1979 | 277 of 1979 | 185 |
| 177 | Finance Minute on 168th and 173rd Reports together with Summaries of those Reports. | 6 Nov 1979 | 276 of 1979 | * |
| 178 | Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1978-79) | 13 Nov 1979 | 286 of 1979 | 180 |
| 179 | Annual Report 1979 | 5 Sept 1980 | 260 of 1980 | * |
| 180 | Finance Minutes on the 171st & 178th Reports | 28 Aug 1980 | 261 of 1980 | * |
| 181 | Canberra Commercial Development Authority | 28 Aug 1980 | 225 of 1980 | n.p. |

* not applicable
n.p. not yet presented

| <u>No. of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No.</u> |
|----------------------|---|-----------------------------|-------------------------------|------------------------------------|
| 182 | Pharmaceutical Benefits Scheme - Chemists Remuneration | 16 Sept 1980 | 233 of 1980 | n.p. |
| 183 | Finance Minutes on the 174th and 175th Reports | 16 Sept 1980 | 234 of 1980 | * |
| 184 | Internal Audit in the Australian Public Service - A Discussion Paper | 11 Feb 1981 | 1 of 1981 | n.p. |
| 185 | Finance Minute on the Committee's 176th Report together with a summary of that Report | 13 Feb 1981 | 67 of 1981 | * |
| 186 | Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1979-80) | 13 Feb 1981 | 64 of 1981 | n.p. |
| 187 | The Reports of the Auditor-General - Financial Year 1978-79 | 5 March 1981 | 65 of 1981 | n.p. |

* not applicable
n.p. not yet presented

APPENDIX C

Public Accounts Committee Meetings

Twelfth Committee 30 January 1980 - 16 September 1980

| <u>Meeting No.</u> | <u>Type Full/Sectional</u> | <u>Date</u> | <u>Place</u> | <u>Main Subjects</u> |
|--------------------|----------------------------|-------------|--------------|--|
| 86 | Full | 30-1-80 | Canb | Public Hearing - CCDA |
| 22 | Sectional ADP | 31-1-80 | Canb | ADP Inquiry |
| 2 | Sectional A-G's Reports | 12-2-80 | Canb | Memo 12/86; Public Hearing - Petroleum Royalties and Excise |
| 87 | Full | 19-2-80 | Canb | ADP Inquiry; Petroleum Royalties and Excise; Ultra Large Fire Tenders |
| 88 | Full | 21-2-80 | Canb | Finance Minute on 171st Report; Professor Hodgetts |
| 89 | Full | 26-2-80 | Canb | Sectional Committee for A-G's Reports; Committee Program; CCDA; Public Inquiry- Dept of Social Security; PAC Conference and Seminar; Finance on 171st Report |
| 90 | Full | 28-2-80 | Canb | A-G's Report 1978-79 |
| 23 | Sectional/ADP | 3-3-80 | Canb | Meeting with Public Service Board |
| 24 | Sectional/ADP | | | |

| <u>Meeting No.</u> | <u>Type Full/Sectional</u> | <u>Date</u> | <u>Place</u> | <u>Main Subjects</u> |
|--------------------|--|------------------------------------|--------------|--|
| 4-3-80 | Canb | ADP Inquiry - Public Service Board | 262 | |
| 3 | Sectional/ A-G's Report | 4-3-80 | Canb | Public Hearing - A-G's Report 1978-79 |
| 91 | Full | 18-3-80 | Canb | Inquiry - A-G's Report 1978-79, Ultra Large Fire Tenders |
| 92 | Full | 19-3-80 | Canb | Public Inquiry - A-G's Report 1978-79 - Ultra Large Fire Tenders |
| 93 | Full | 20-3-80 | Canb | Committee Photograph; Bureau of Statistics - Visit; Inspection RAAF and Dept of PI Facilities; Outstanding Finance Minutes; International Conference of PAC's; Parliamentary Seminar; Parliamentary Annexe |
| 94 | Full | 24-3-80 | Essdn Airt | Inspection of Petroleum Production Facilities |
| - | Sub-Committee - Petroleum Royalties and Excise | 24-3-80 | Bass Strait | |
| - | Sectional/A A-G's Reports 1978-79 | 25-3-80 | Canb | Public Inquiry - Dept of Social Security |

| <u>Meeting No.</u> | <u>Type Full/Sectional</u> | <u>Date</u> | <u>Place</u> | <u>Main Subjects</u> |
|--------------------|----------------------------------|-------------|--------------|---|
| - | Sectional/B A-G's Report 1978-79 | 25-3-80 | Canb | Public Inquiry - Dept of Defence |
| 95 | Full | 27-3-80 | Canb | Collection and Dissemination of Statistics; Inspection, RAAF and PI facilities; PAC Conference and Seminar; Outstanding Finance Minutes |
| 96 | Full | 31-3-80 | Canb | Briefing at ABS |
| 97 | Full | 2-4-80 | Canb | Overpayment to Pharmacists |
| 98 | Full | 3-4-80 | RAAF R'mnd | Inquiry - A-G's Report 1978-79 - Dept of Defence |
| 99 | Full | 15-4-80 | Canb | Efficiency Audit; Excess Pharmaceutical Payments; Parliamentary Seminar; Committee Photograph; Dept of Defence |
| 100 | Full | 17-4-80 | Canb | Parliamentary Seminar; Committee Photograph; Excess Pharmaceutical Payments; Annual Report; Finance Minute on 171st Report |

| <u>Meeting No.</u> | <u>Type Full/Sectional</u> | <u>Date</u> | <u>Place</u> | <u>Main Subjects</u> |
|--------------------|----------------------------|-------------|--------------|---|
| 101 | Full | 21-4-80 | Canb | Tertiary Education; Finance Minutes - 171st and 178th Reports; Excess Payments to Pharmacists |
| 102 | Full | 29-4-80 | Canb | Petroleum Royalties and Excise; Efficiency Audits; Inspections - Defence and PI; Royal Institute of Public Admin; CCDA Draft Report |
| 103 | Full | 1-5-80 | Canb | Memo 12/94 - PAC Secretariat Activities; Seminar; A-G's Report-4-80; Special Appropriations; Annual Report |
| 104 | Full | 13-5-80 | Canb | Parliamentary Seminar; PBS - Chemists' Remuneration; Dept of PI - Apprehension of Foreign Fishing Vessels |
| 105 | Full | 15-5-80 | Canb | Annual Report; Inquiry - Petroleum Royalties and Excise; Inspection Itinerary - Depts of PI and Defence; Committee Photograph |

| <u>Meeting No.</u> | <u>Type Full/Sectional</u> | <u>Date</u> | <u>Place</u> | <u>Main Subjects</u> |
|--------------------|----------------------------|-------------|--------------|---|
| 106 | Full | 15-5-80 | Canb | Operations of the Commonwealth PAC |
| 25 | Sectional/ADP | 15-5-80 | Canb | 174th and 175th Reports response; Aust. Computer Equipment Association; Future ADP Reports; Paper-work Reduction Act 1980 (USA); Dept of Health |
| 107 | Full | 16-5-80 | Canb | Parliamentary Seminar |
| 108 | Full | 21-5-80 | Canb | Notes Relating to Evidence; Under-appealing by Departments; Pre-Inquiry Meeting; Public Inquiry - Apprehension of Foreign Fishing Boats |
| 109 | Full | 22-5-80 | Canb | Public Inquiry - Foreign Fishing Vessels; PBS - Payments to Chemists; AG's Report - Cash and Investment Balances |
| 110 | Full | 9-6-80 | RAAF Ambly | Repair and Overhaul of Aircraft - Dept of Defence |
| 111 | Full | 10-6-80 | Cairns | Foreign Fishing Vessels |

| <u>Meeting No.</u> | <u>Type Full/Sectional</u> | <u>Date</u> | <u>Place</u> | <u>Main Subjects</u> |
|--------------------|----------------------------|-------------|----------------------|--|
| 112 | Full | 11-6-80 | T'day Isld and Weipa | Foreign Fishing Vessels |
| 113 | Full | 12-6-80 | Mackay | Foreign Fishing Vessels |
| 114 | Full | 25-6-80 | Canb | PBS - Chemists Remuneration |
| 115 | Full | 26-6-80 | Canb | Public Inquiry - PBS - Chemists' Remuneration |
| 116 | Full | 15-7-80 | Canb | Public Inquiry - PBS - Chemists' Remuneration |
| 117 | Full | 16-7-80 | Canb | Public Inquiry - PBS - Chemists' Remuneration |
| 118 | Full | 23-7-80 | Canb | Public Inquiry - PBS - Chemists' Remuneration |
| 119 | Full | 24-7-80 | Sydney | PBS - Chemists Remuneration |
| 26 | Sectional/ADP | 5-8-80 | Canb | CSIRO Executive |
| 120 | Full | 6-8-80 | Sydney | Advance to the Minister for Finance; 1979/80 Reports to be tabled |
| 121 | Full | 19-8-80 | Canb | Public Inquiry - PBS - Chemists' Remuneration; Inquiry - Advance to the Minister for Finance 1979-80 |

| <u>Meeting No.</u> | <u>Type Full/Sectional</u> | <u>Date</u> | <u>Place</u> | <u>Main Subjects</u> |
|--------------------|---|-------------|--------------|---|
| - | Sectional/A Advance to Minister for Finance 1979-80 | 19-8-80 | Canb | Public Inquiry - Advance to Minister for Finance 1979-80 |
| - | Sectional/B Advance to the Minister for Finance 1979-80 | 19-8-80 | Canb | Public Inquiry - Advance to Minister for Finance 1979-80 |
| 122 | Full | 21-8-80 | Canb | Aust Institute of Public Admin; Finance Minutes on 167th, 171st, and 178th Reports; Presentation of Reports |
| 123 | Full | 22-8-80 | Canb | PBS - Chemists Remuneration; Internal Audit |
| 124 | Full | 26-8-80 | Canb | CCDA Draft Report |
| 125 | Full | 28-8-80 | Canb | Annual (179th) Report; Finance Minutes on 180th Report; CCDA |
| 126 | Full | 3-9-80 | Canb | Collection and Dissemination of Statistics; Petroleum Royalties and Excise; CCDA; Internal Audit |
| 127 | Full | 9-9-80 | Canb | CCDA Report; Draft Tabling Speeches; Collection and Dissemination of Statistics; Memo 12/102 |

| <u>Meeting No.</u> | <u>Type Full/Sectional</u> | <u>Date</u> | <u>Place</u> | <u>Main Subjects</u> |
|--------------------|----------------------------|-------------|--------------|--|
| 128 | Full | 11-9-80 | Canb | Internal Audit; PBS - Chemists Remuneration |
| 129 | Full | 12-9-80 | Canb | Tabling Arrangements - C'tee Reports PBS - Chemists Remuneration |
| 130 | Full | 16-9-80 | Canb | CCDA Report; PBS - Chemists Remuneration; Finance Minute - 174th and 175th Reports; Collection and Dissemination of Statistics; Internal Audit |

Thirteenth Committee 27 November - 4 June 1981

| <u>Meeting No.</u> | <u>Type Full/Sectional</u> | <u>Date</u> | <u>Place</u> | <u>Main subjects</u> |
|--------------------|----------------------------|-------------|--------------|--|
| 1 | Full | 27/11/80 | Canb. | Election of Chairman and Vice-Chairman. Committee work program for 1981. Finance Minute and Committee Reports, material presented to Committee |
| 2 | Full | 21/12/80 | Canb. | Memorandum 13/3. - Work program. Ultra Large Fire Tenders. PAC Efficiency Audits. Committee Staffing, Finance Minutes. Committee's Program. Retiring Auditor-General |

| <u>Meeting No.</u> | <u>Type Full/Sectional</u> | <u>Date</u> | <u>Place</u> | <u>Main subjects</u> |
|--------------------|----------------------------|-------------|--------------|---|
| 3 | Full | 11/2/81 | Canb. | Funding of Tertiary Education, Internal Audit, Committee Photograph, Ombudsman, Senate Committee on Finance and Government Operation. Commonwealth-State Financial Relations Collection and Dissemination of Statistics |
| 4 | Full | 12/2/81 | Canb | A-G's Reports for April & October 1980. Ultra Large Fire Tenders. Finance Committees in the Parliament. A-G's Reports 1977. Jameson Report |
| 5 | Full | 13/2/81 | Canb. | A-G's Reports for 1979. Finance Minute on 172nd and 176th Reports. Public Administration, ADP. Annual Report, AMF for 1979/80 |
| 6 | Full | 24/1/81 | Canb. | Efficiency Audit, Taxation, Ultra Large Fire Tenders, Collection & Dissemination of Statistics. JMR on ADP. Parliamentary Seminar, Coal Export Levy Inquiry, Health in the Workplace, Sectional Committee arrangements |
| 7 | Full | 26/2/81 | Canb. | A-G's Report 1978-79 Internal Audit |
| 8 | Full | 3/3/81 | Canb. | JMR on ADP acquisition, Meeting of the Committee, A-G's Report 1979/80, Internal Audit, Auditor-General |

| <u>Meeting No.</u> | <u>Type</u> <u>Full/Sectional</u> | <u>Date</u> | <u>Place</u> | <u>Main subjects</u> |
|--------------------|---|-------------|--------------|--|
| 1 | Sectional - ADP | 4/3/81 | Canb. | JMR on ADP acquisition |
| 9 | Full | 5/3/81 | Canb. | AIPA, Outstanding Dept of Finance Minutes. JMR on ADP acquisition. Internal Audit - 184th Report. AMF 1979-80, A-G's Report 1978-79, CCDA Ombudsmen. Admission |
| 10 | Full | 10/3/81 | Canb. | Ombudsman, Proposed Guidelines for the Form and Standard of Financial Statements of Commonwealth undertakings, Petroleum Royalties and Excise, Auditor-General |
| 11 | Full | 12/3/81 | Canb. | Accounting Standards in Commonwealth undertakings, Petroleum Royalties and Excise |
| 12 | Full | 24/3/81 | Canb. | Visit to W.A. & N.T. Petroleum Royalties and Excise |
| 1 | Sectional-Financial Statements of Commonwealth Undertakings | 25/3/81 | Canb. | Report of Joint Working Party |
| 13 | Full | 26/3/81 | Canb. | Resignation of Alan Cadman, Legal Advisor, Petroleum Royalties & Excise |
| 14 | Full | 31/3/81 | Canb. | First Public Meeting of the Committee, Electronic Office, Ultra Large Fire Tenders, Petroleum Royalties and Excise Legal Advisor |

| <u>Meeting No.</u> | <u>Type</u> <u>Full/Sectional</u> | <u>Date</u> | <u>Place</u> | <u>Main subjects</u> |
|--------------------|---|-------------|--------------|---|
| 15 | Full | 2/4/81 | Canb. | In camera Inquiry - Ultra Large Fire Tenders |
| 2 | Sectional - Financial Statements of Commonwealth Undertakings | 2/4/81 | Canb. | Report of Joint Working Party |
| 1 | Sectional - Department of Defence | 7/4/81 | Canb. | Public Hearing HMAS Stirling |
| 2 | Sectional - ADP | 8/4/81 | Canb. | Inspection of an Electronic Office |
| 3 | Sectional - Financial Statements of Commonwealth Undertakings | 8/4/81 | Canb. | Report of Joint Working Party |
| 1 | Sectional - Department of Transport | 8/4/81 | Canb. | 21. Hobart Bridge - Public Inquiry |
| 16 | Full | 28/4/81 | Canb. | Public Inquiry - Ultra Large Fire Tenders. PAC Act. Coal Export Levy. |
| 17 | Full | 30/4/81 | Canb. | A-G's Report - March 1981, meetings of Committee, Qld coal fields |
| 18 | Full | 12/5/81 | Canb. | Legal Advisor, ADP Purchasing Procedures, MANDATA, ADP - Role of CSIRO, Public Inquiry - Coal Export Levy |
| 19 | Full | 14/5/81 | Canb. | PAC - Public Relations, Public Inquiry - Coal Export Levy |
| 4 | Sectional - Financial Statements of Commonwealth Undertakings | 14/5/81 | Canb. | Exposure Draft - Accounting and Financial Statements |

| <u>Meeting No.</u> | <u>Type</u> <u>Full/Sectional</u> | <u>Date</u> | <u>Place</u> | <u>Main subjects</u> |
|--------------------|---|-------------|--------------|--|
| 20 | Full | 26/5/81 | Canb. | Meetings - Winter Recess. Public Inquiry - Government Aircraft Factories |
| 21 | Full | 2/6/81 | Canb. | Public Inquiry - GAF |
| 5 | Sectional - Financial Statements of Commonwealth Undertakings | 4/6/81 | Canb. | New Committee member Mrs Kelly. Public Inquiry - ACT Schools Authority |

APPENDIX DMEMBERS OF THE JOINT PARLIAMENTARY COMMITTEE OF PUBLIC ACCOUNTSFirst Series (1914-1932)First Committee

Appointed 5 December 1914

Chairman: Matthew Charlton, M.P.,
Vice-Chairman: John Thomson, M.P.,

Senator Thomas Jerome Kingston Bakhap,
Senator Albert Edward Howarth Blakey,
Senator the Honorable James Charles Stewart.

Llewelyn Atkinson, M.P.
Reginald John Burchell, M.P.
The Honorable James Mackinnon Fowler, M.P.
Dr William Maloney, M.P.

Second Committee

Appointed 25 September 1917 (Senate) and 21 September 1917 (House of Representatives)

Chairman: John Thomson, M.P.
Vice-Chairman: Matthew Charlton, M.P.

Senator Thomas William Crawford,
Senator the Honorable John Earle,
Senator George Fairbairn,
Senator Allan McDougall.

Llewelyn Atkinson, M.P.
James Howard Catts, M.P.
James Edward Fenton, M.P.
The Honorable Alexander Poynton, M.P.

Third Committee

Appointed 29 April 1920 (Senate) and 30 April 1920 (House of Representatives)

Chairman: The Honorable James Mackinnon Fowler, M.P.
Vice-Chairman: James Edward Fenton, M.P.

Senator Thomas William Crawford
Senator the Honorable John Earle
Senator Allan McDougall
Senator Lt.-Col. William Kinsey Bolton, C.B.E., V.D.
Senator Richard Buzacott
Senator John Dunlop Millen

James Garfield Bayley, M.P.
William Montgomerie Fleming, M.P.
Norman John Oswald Makin, M.P.
John Henry Prowse, M.P.
John Edward West, M.P.
Matthew Charlton, M.P.

Fourth Committee

Appointed 1 March 1923 (Senate) and 9 March 1923 (House of Representatives)

Chairman: James Garfield Bayley, M.P.
Vice-Chairman: James Edward Fenton, M.P.

Senator Benjamin Benny
Senator Lieut.-Col. William Kinsey Bolton, C.B.E. V.D.
Senator Richard Buzacott
Senator Harold Edward Elliott, C.B., C.M.G., D.S.O., D.C.M.
Senator Hattil Spencer Foll
Senator Walter Kingsmill
Senator John Dunlop Millen
Senator Edward Needham

James Aitchieson Johnston Hunter, M.P.
Norman John Oswald Makin, M.P.
Walter Moffitt Marks, M.P.
Thomas Paterson, M.P.
John Henry Prowse, M.P.
John Edward West, M.P.

Fifth Committee

Appointed 22 January 1926

Chairman: Senator Walter Kingsmill

Senator Hattil Spencer Foll
Senator John Blyth Hayes, C.M.G.
Senator Albert Alfred Hoare
Senator Charles Stephen McHugh
Senator Edward Needham

Charles Lydiard Aubrey Abbott, M.P.
Grosvenor Arundell Francis, M.P.
Sydney Lane Gardner, M.P.
John Henry Lister, M.P.
Parker John Moloney, M.P.
Thomas Paterson, M.P.
John Henry Prowse, M.P.
Edward Charles Riley, M.P.
The Honorable Sir Granville de Laune Ryrie, K.C.M.G., C.B., V.D., M.P.

Sixth Committee

Appointed 7 February 1929 (Senate) and 14 February 1929 (House of Representatives)

Chairman: Grosvenor Arundell Francis, M.P.

Senator John Blyth Hayes, C.M.G.
Senator Albert Alfred Hoare
Senator Walter Kingsmill
Senator William George Thompson, V.D.

Frank Anstey, M.P.
Francis Michael Forde, M.P.
Sydney Lane Gardner, M.P.
Albert Ernest Green, M.P.
Roland Frederick Herbert Green, M.P.
John Henry Prowse, M.P.

Seventh Committee

Appointed 22 November 1929

Chairman: Percy Edmund Coleman,

Senator John Blyth Hayes, C.M.G.
Senator Albert Alfred Hoare
Senator Micheal Rapheal O'Halloran

Joseph Benedict Chifley, M.P.
Josiah Francis, M.P.
Sydney Lane Gardner, M.P.
Roland Frederick Herbert Green, M.P.
The Honorable James Allan Guy, M.P.
George Edwin Yates, M.P.

Committee disbanded in 1932

Second Series (1952 - Present)

First Committee

Appointed 25 September 1952

Chairman: Professor Francis Armand Bland, M.P.
Vice-Chairman: Senator Condon Bryan Byrne

Senator Shane Dunne Paltridge
Senator the Honorable Harrie Stephen Seward

Gordon Anderson, M.P.
Frank Crean, M.P.
Francis John Davis, M.P.
Allan Shallcross Hulme, M.P.
Albert Victor Thompson, M.P.

Second Committee

Appointed 11 August 1954

Chairman: Professor Francis Armand Bland, M.P.
Vice-Chairman: Senator Condon Bryan Byrne

Senator Shane Dunne Paltridge
Senator the Honorable Harrie Stephen Seward
Senator Ivy Evelyn Wedgwood

Gordon Anderson, M.P.
Frank Crean, M.P.
Francis John Davis, M.P.
Allan Shallcross Hulme, M.P.
Hugh Allan Leslie, M.P.
Albert Victor Thompson, M.P.

Third Committee

Appointed 22 February 1956 (Senate) and 16 February 1956 (House of Representatives)

Chairman: Professor Francis Armand Bland, C.M.G., M.P.
Vice-Chairman: Albert Victor Thompson, M.P.

Senator Archibald Malcolm Benn
Senator the Honorable Harrie Stephen Seward
Senator Harrie Walter Wade
Senator Ivy Evelyn Wedgwood

Lance Herbert Barnard, M.P.
James Francis Cope, M.P.
Francis John Davis, M.P.
Allan Shallcross Hulme, M.P.
Hugh Allan Leslie, M.P.

Fourth Committee

Appointed 19 February 1959 (Senate) 24 February 1959 (House of Representatives)

Chairman: Professor Francis Armand Bland, C.M.G., M.P.
Francis John Davis
Vice-Chairman: Albert Victor Thompson, M.P.

Senator Archibald Malcolm Benn
Senator Harrie Walter Wade
Senator Ivy Evelyn Wedgwood
Senator Gerald Colin McKellar

Archibald Ian Allan, M.P.
Leslie Harry Ernest Bury, M.P.
James Ford Cairns, M.P.
Richard Cleaver, M.P.
James Francis Cope, M.P.
Anthony Sylvester Luchetti, M.P.

Fifth Committee

Appointed 6 March 1962 (Senate) 7 March 1962 (House of Representatives)

Chairman: Francis John Davis, M.P.
Vice-Chairman: Albert Victor Thompson, M.P.

Senator Archibald Malcolm Benn
Senator Thomas Charles Drake-Brockman, D.F.C.
Senator Gerald Colin McKellar
Senator Ivy Evelyn Wedgwood

Archibald Ian Allan, M.P.
James Francis Cope, M.P.
Dominic Eric Costa, M.P.
Charles Robert Kelly, M.P.
Raymond Harold Whittorn, M.P.

Sixth Committee

Appointed 4 March 1964 (Senate) 5 March 1964 (House of Representatives)

Chairman: Richard Cleaver, M.P.
Vice-Chairman: James Francis Cope, M.P.

Senator Thomas Charles Drake-Brockman, D.F.C.
Senator Joseph Francis Fitzgerald
Senator James Joseph Webster
Senator Ivy Evelyn Wedgwood

John Simon Cockle, M.P.
Dominic Eric Costa, M.P.
Wylie Talbot Gibbs, M.P.
Peter James Nixon, M.P.
Leonard James Reynolds, M.P.
Joseph Clement Leonard Sexton, M.P.
Raymond Harold Whittorn, M.P.

Seventh Committee

Appointed 22 February 1967

Chairman: Richard Cleaver, M.P.
Vice-Chairman: Senator Joseph Francis Fitzgerald

Senator James Joseph Webster
Senator Dame Ivy Evelyn Wedgwood

Frederick Walter Collard, M.P.
James Francis Cope, M.P.
James Donald Mathieson Dobie, M.P.
Edmund Maxwell Cameron Fox, M.P.
George Henry Gray, M.P.
Donald Scott Jessop, M.P.
Edward William Peters, M.P.
Ian Louis Robinson, M.P.

Eighth Committee

Appointed 25 November 1969

Chairman: The Honorable James Donald Mathieson Dobie, M.P.
Bruce William Graham, M.P.
Vice-Chairman: Christopher John Hurford, M.P.

Senator Joseph Francis Fitzgerald
Senator Margaret Georgina Constance Guilfoyle
Senator Alexander Greig Ellis Lawrie
Senator James Joseph Webster
Senator Dame Ivy Evelyn Wedgwood
Senator Ronald Edward McAuliffe

Frederick Walter Collard, M.P.
James Francis Cope, M.P.
Leslie Herbert Irwin, C.B.E., M.P.
Alan William Jarman, M.P.
John Alexander Pettitt, M.P.
The Honorable Ian Louis Robinson, M.P.

Ninth Committee

Appointed 1 March 1973

Chairman: Christopher John Hurford, M.P.
Senator Ronald Edward McAuliffe
Vice-Chairman: Alan William Jarman, M.P.

Senator Joseph Francis Fitzgerald
Senator Margaret Georgina Constance Guilfoyle

Albert Evan Adermann, M.P.
Frederick Walter Collard, M.P.
Michael John Randal MacKellar, M.P.
Vincent Joseph Martin, M.P.
Peter Frederick Morris, M.P.
Leonard James Reynolds, M.P.
The Honorable Ian Louis Robinson, M.P.

Tenth Committee

Appointed 16 July 1974

Chairman: Senator Ronald Edward McAuliffe
Vice-Chairman: Bruce William Graham, M.P.

Senator Margaret Georgina Constance Guilfoyle
Senator Donald James Grimes

Frederick Walter Collard, M.P.
David Miles Connolly, M.P.
Stephen Augustus Lusher, M.P.
Vincent Joseph Martin, M.P.
Peter Frederick Morris, M.P.
Leonard James Reynolds, M.P.

Eleventh Committee

Appointed 4 March 1976 (Senate) 3 March 1976 (House of Representatives)

Chairman: David Miles Connolly, M.P.
Vice-Chairman: John Lindsay Armitage, M.P.
The Honorable Frank Crean, M.P.

Senator Peter Erne Baume
Senator Malcolm Arthur Coston
Senator Milivoj Emil Lajovic
Senator Anthony John Messner

The Honorable Kevin Michael Cairns, M.P.*
The Honorable James Donald Mathieson Dobie, M.P.
The Honorable Ransley Victor Garland, M.P.*
Urquhart Edward Innes, M.P.
Stephen Augustus Lusher, M.P.
Vincent Joseph Martin, M.P.
James Robert Short, M.P.

Twelfth Committee

Appointed 22 February 1978 (Senate) 1 March 1978 (House of Representatives)

Chairman: David Miles Connolly, M.P.
Vice-Chairman: Vincent Joseph Martin, M.P.

Senator Malcolm Arthur Colston
Senator George Georges
Senator James Bernard Keefe
Senator Milivoj Emil Lajovic
Senator Anthony John Messner
Senator John Odín Wentworth Watson

John Lindsay Armitage, M.P.
James Mark Bradfield, M.P.
John Joseph Brown, M.P.
Alan Glyndwr Cadman, M.P.
The Honorable Kevin Michael Cairns, M.P.*
Barry Owen Jones, M.P.
John Charles Kerin, M.P.
Stephen Augustus Lusher, M.P.
Frank Lionel O'Keefe, AM, M.P.

Thirteenth Committee

Appointed 26 November 1980

Chairman: David Miles Connolly, M.P.
Vice-Chairman: Senator George Georges

Senator Milivoj Emil Lajovic
Senator John Odín Wentworth Watson

James Mark Bradfield, M.P.
Kim Christian Beazley, M.P.
Alan Glyndwr Cadman, M.P.
Michael John Duffy, M.P.
Mrs Roslyn Joan Kelly, M.P.
Stephen Augustus Lusher, M.P.*
Peter Donald Shack, M.P.
Grant Ernest John Tambling, M.P.
Dr Andrew Charles Theophanous, M.P.

* ex-officio - being Chairman, House of Representatives
Standing Committee on Expenditure.