

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

JOINT COMMITTEE OF PUBLIC ACCOUNTS

200TH REPORT

ANNUAL REPORT 1981-82

Australian Government Publishing Service
CANBERRA 1982

© Commonwealth of Australia 1982

THIRTEENTH JOINT COMMITTEE OF PUBLIC ACCOUNTS
THIRTY-SECOND PARLIAMENT



	MR D. M. CONNOLLY, M.P., <i>Chairman</i>	
MR G. E. J. TAMBLING, M.P.		MR M. J. DUFFY, M.P.
MR S. A. LUSHER, M.P.		SENATOR G. GEORGES, <i>Vice-Chairman</i>
MR M. J. TALBERG, <i>Secretary</i>		DR A. C. THEOPHANOUS, M.P.
MR J. M. BRADFIELD, M.P.		SENATOR M. E. LAJOVIC
MR P. D. SHACK, M.P.		SENATOR J. O. W. WATSON
		MRS R. J. KELLY, M.P.

JOINT COMMITTEE OF PUBLIC ACCOUNTS

THIRTEENTH COMMITTEE

D.M. CONNOLLY, M.P. (Chairman)

SENATOR G. GEORGES, (Vice-Chairman)

SENATOR M.E. LAJOVIC

J.M. BRADFIELD, M.P.

SENATOR J.O.W. WATSON

M.J. DUFFY, M.P.

R.J. KELLY, M.P.

S.A. LUSHER, M.P.*

P.D. SHACK, M.P.

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 established in 1976 by the Chairman of the Joint Parliamentary Committee of Public Accounts of informing the Parliament of the Committee's activities. The Committee considers that its annual report also provides a convenient medium for it to review its own activities over the past year and to suggest areas of public administration and finance which may require scrutiny and review.

The Committee wishes to thank all its advisers and staff for their excellent work during 1981-82. Additionally we wish to thank all those who gave us assistance particularly officers from the Department of Finance, the Public Service Board, and the Auditor-General's Office.

We also wish to express our appreciation for the work done by the Principal Parliamentary Reporter and his staff, as well as for the assistance provided by other officers of the Parliamentary departments who have assisted the Committee in its activities.

For and on behalf of the Committee.

David M. Connolly, MP
Chairman

M.J. Talberg
Secretary
Joint Committee of Public Accounts
Parliament House
Canberra
18 November 1982

TABLE OF CONTENTS

CHAPTER		PAGE
	Preface	(vii)
1	THE PUBLIC ACCOUNTS COMMITTEE AND ITS ACTIVITIES	1
	. Introduction	1
	. The PAC - Thirty Years and 200 Reports	1
	. Australian Society of Accountants	4
	. Speaking Engagements	4
	. Third Parliamentary Seminar	6
2	THE OPERATIONS OF THE COMMITTEE	8
	. Background	8
	. Government Policies	8
	. Committee's Method of Operation	9
	. Follow-up of Committee Reports and Recommendations	10
3	REPORTS OF THE COMMITTEE TABLED DURING 1981-82	13
	. 188th Report - Annual Report 1980-81	13
	. 189th Report - Airport Fire Tenders	14
	. 190th Report - Petroleum Royalties and Excise	15
	. 191st Report - Commonwealth Government Financial Administration - A Handbook	17
	. 192nd Report - The Collection and Dissemination of Statistics - A Discussion Paper	18
	. 193rd Report - Reports of the Auditor-General 1979/80 and March 1981	19
	. 194th Report - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1980/81)	20
	. 195th Report - Finance Minute on the Committee's 172nd Report - Financing and Administration of Property owned or leased by the Commonwealth Government	21
	. 196th Report - The Australian War Memorial - Conservation and Curatorial Functions	22
	. 197th Report - Coal Export Duty	23
	. 198th Report - Government Aircraft Factories	24
4	ISSUES ARISING OUT OF INQUIRIES	26
	. The Form and Standard of Financial Statements of Commonwealth Undertakings	26
	. Selection and Development of Senior Managers in the Australian Public Service	27
	. Payments under the Medical Benefits Schedule	27

	. Administration of Income Maintenance Programs	28
	. Efficiency Audit Reports	29
	. Conference of Commonwealth and State Public Accounts Committees	29
5	OTHER MATTERS	32
	. Committee Inquiries	32
	. Meetings 1981-82	32
	. Sectional Committees	33
	. Staffing of the Committee	33

APPENDICES

A	Speaking Engagements - Public Accounts Committee Members 1981-82	36
B	Outstanding Department of Finance Minutes	39
C	List of Reports Presented by the Committee 1915-1931	43
D	List of Reports Presented by the Committee 1952-1982	47
E	Public Accounts Committee Meetings 1981-82	68
F	Members of the Joint Parliamentary Committee of Public Accounts - Past and Present	77

CHAPTER 1

THE PUBLIC ACCOUNTS COMMITTEE AND ITS ACTIVITIES

Introduction

1.1. This Report to Parliament provides a summary of the major points contained in the Committee's Reports tabled during the financial year 1981-82, issues arising out of inquiries and other matters which the Committee regards as significant.

1.2 The Committee considers that it, like all other statutory authorities of the Commonwealth, has a duty to present a comprehensive report to the Parliament each year which provides a convenient medium for the Committee to review its activities over the past year and to suggest areas in which improvements can be made in Commonwealth public administration and finance.

The PAC - Thirty years and 200 Reports

1.3 On 11 December 1951 the Governor-General gave Royal Assent to a bill which re-established the Joint Parliamentary Committee of Public Accounts. The first meeting of the Committee took place on 2 October 1952, and Emeritus Professor F.E. Bland, C.M.G., M.P., was elected Chairman.

1.4 During the early 1950's the Committee developed its traditional role of scrutinising government expenditure, as well as establishing the fundamental principle, which endures to this day, that the function of the Committee is not to question the adequacy of government policies but rather to determine whether or not the taxpayer was getting value for money from the Commonwealth's administration of those policies. This principle has enabled the Committee to operate successfully on a bipartisan basis, and has enabled it to contribute to a reduction in the growth of real outlays for Commonwealth government administration in recent years.

1.5 Since its re-establishment in 1951 the Committee has produced many significant reports which have lead directly to an improvement in public administration and financial disclosure in the Commonwealth public sector. Major reports have been tabled on the following subjects:-

(i) Financial Reporting to Parliament by Commonwealth Departments and Authorities

- . 18th Report on the form and content of the financial documents presented to the Parliament - The Budget Speech, Estimates of Receipts and Expenditure and the Appropriation Bills (1954).

- . 34th Report - The Trust Fund (1957).
 - . 49th, 54th and 55th Reports on the Form of the Estimates (1960-61).
 - . 62nd Report - The Budget - Financial Documents (1963)
 - . 103rd Report - Financial Regulations (1968)
 - . 191st Report - Commonwealth Government Financial Administration - A Handbook (1981)
- (ii) Automatic Data Processing in the Public Sector
- . 85th and 86th Reports - Automatic Data Processing (1966)
 - . 174th and 175th Reports - Use of ADP in the Commonwealth Public Sector (1978-79)
- (iii) Internal Audit
- . 139th Report - Internal Audit (1972)
 - . 184th Report - Internal Audit in the Australian Public Service (1981)
- (iv) Departmental and Program Administration
- . 112th Report - Commonwealth Advertising (1969)
 - . 162nd Report - Inquiry into the Financial Administration of the Department of Aboriginal Affairs (1977)
 - . 182nd Report - Pharmaceutical Benefits Scheme - Chemists Remuneration (1980)
 - . 198th Report - Government Aircraft Factories (1982)

1.6 It should be noted that the Committee has found it necessary to review areas which were covered previously in the light of changing technology and departmental requirements. This has been particularly evident in the areas of internal audit and automatic data processing.

1.7 As the scope and complexity of government administration has increased, particularly with the growth in the number and size of statutory authorities during the 1970's, the Committee's role has also been expanded by Parliament to meet the need for increased scrutiny. In 1979 the Public Accounts Committee Act was amended to remove any

doubts that the Committee could examine statutory authorities, and in 1980 the House of Representatives requested the Committee to inquire into and Report on Overpayments under the Pharmaceutical Benefits Scheme.

1.8 Under arrangements agreed to by the House of Representatives, the Committee also shares references from that House with the Standing Committee on Expenditure to examine Auditor-General's Reports on Efficiency Audits. Currently the Committee is reviewing such Reports on the Administration of Australia's Bilateral Overseas Aid Program, and the Collection of Excise and Deferred Customs Duties.

1.9 A matter of major concern to the Committee is the complexity of public administration in a nation in which there is one Federal, six sovereign State Parliaments and a newly independent Territorial government. In particular, the auditability and co-ordination of funds provided by the Commonwealth to the States is demanding attention. The Committee is currently preparing a discussion paper on the topic of Federal-State Financial Relations, which will be presented in 1983.

1.10 In 1977 the Committee hosted the first Conference of Commonwealth and State Public Accounts Committees in Sydney, although there had been discussions with the Victorian Public Accounts Committee in 1967. The second Conference was held in Melbourne in November 1981 and a third is planned for 1983 in Perth. The purpose of these conferences is to allow members of the Public Accounts Committees throughout Australia to discuss matters of mutual concern and to encourage Federal and State co-operation on significant public sector accountability issues. Further details of the second conference are in Chapter 4 of this Report.

1.11 The establishment of biennial parliamentary seminars by the Committee has created significant opportunities for the public service, the private sector and parliamentarians to discuss issues of major importance to society. To date the Committee has hosted seminars on Financial Administration - Parliamentary Scrutiny (1979), Information Technology (1980), Government Expenditure and Accountability (1980), and Senior Management in the Public Sector (1982).

1.12 Additionally, the Committee commenced the publication in 1981 of discussion papers which are designed to increase interest and debate on significant issues. While authoritative in nature and to which the Committee would expect an official response, these reports have not been produced in the usual way by submission and public evidence, but rather by survey of literature and discussion with interested groups or individuals. The Committee's three published discussion papers have been on Internal Audit, the Collection and Dissemination of Statistics, and the Form and Standard of Financial Statements of Commonwealth Undertakings.

1.13 The success of the Committee, especially in recent years, has been built on the solid foundation laid over the last thirty years by successive Chairmen, members of the Committee and staff, as well as by the Committee's official observers and advisers, all of whom have contributed to the building of an institution which is regarded within the Commonwealth as being a significant mechanism for effective parliamentary review.

1.14 With the growing complexities of government, and the intractable problems facing all Parliaments in the management of the nation's affairs, it is now becoming a matter of vital concern that parliamentarians should be given the opportunity to be kept informed of the mechanisms by which the efficiency and effectiveness in the development and conduct of government programs can be assured. The public service, which is by nature conservative, needs to be tested by the Parliament with the objective of ensuring that a more efficient and effective system of administration is developed and maintained.

Australian Society of Accountants

1.15 The Society, at a function connected with a meeting of its National Executive, honoured the Chairman of the Committee, Mr David M. Connolly, MP, with an Honorary Fellowship of the Society. This was in recognition of the many years work by him in advancing the profession, particularly in the public sector.

Speaking Engagements

1.16 The Committee's increased level of activity in recent years has highlighted public awareness of its functions, which in turn has led to an increasing number of invitations for members to speak at various conferences and seminars throughout Australia. A list of the addresses presented in 1981-82 is at Appendix A.

1.17 The Committee was represented by its Chairman who gave the keynote addresses at two seminars which focussed on major issues of public sector administration and Senator J.O.W. Watson at a series of seminars on accounting standards.

- (i) Centre for Continuing Education, Australian National University, Conference on Strategic Planning and Review of Government Operations - 25 February 1982.

1.18 The theme of the address was that, while the Public Accounts Committee has pointed to areas of maladministration in the Australian Public Service, all too often the root of the problem has been senior management's outdated belief in a separation between policy and management. In truth, policy and management are complementary parts of public administration;

senior public officials cannot pretend to be interested solely in matters of high policy, relegating the dry bones of implementation and management to the line officials who are more often than not based outside Canberra. Too often this alleged pre-eminence of policy is a disguise for poor administration and an excuse for a lack of involvement in difficult management areas.

1.19 The Committee argues that although there are no simple solutions to management problems in the Public Sector, the greatest potential for real improvements in efficiency are in the work of line managers whose tasks are less overloaded with diffuse goals. We must encourage line managers to manage - to liberate their entrepreneurial function if efficiency is to be improved. The Committee argues that the management review function must first be carried out internally, particularly by the use of expanded and expert internal audit services.

(ii) Budget Strategies - A Commonwealth Perspective - Autumn Seminar, Australian Institute of Public Administration (ACT Group) Canberra, 29 March 1982.

1.20 In this address many of the problems of both Commonwealth and State budgetary systems which the Committee has identified in recent years were pointed out.

1.21 These problems included the fact that the budget procedures are archaic and, although advantageous as a stocktaking exercise, are not generally useful as a tool for strategic planning. Furthermore, the Commonwealth Appropriation Bills, which are presented to the Parliament on Budget night and are the most widely recognised economic planning documents, only represent about 30% of government outlays. The scope for discretionary expenditure or savings within them is as low as 15%. Governments have also found that it is extremely difficult to cease funding programs or organisations due to a capacity for lobbying. This further reduces budget flexibility.

1.22 The Committee considers that these problems could be reduced if there were cost effectiveness reviews of all national programs to identify areas of duplication between Commonwealth and State responsibilities; Ministerial reviews of departmental functions, at least every six years; and a widespread use of program budgeting in the public sector. The Committee supports the recommendations of the House of Representatives Expenditure Committee for the introduction of program statements.

1.23 Two problems of major concern to the Committee were identified. These are the lack of full accountability and auditability of Commonwealth monies paid to the States, and the extent of tax avoidance in the community. The Committee

considers that direct personal taxation could be significantly reduced if tax avoidance schemes were eliminated, and a full review of taxation policy is necessary. Commonwealth and State Ministers should, through the Premier's Conference, establish a working party to consider standardising budgetary systems throughout Australia.

(iii) Form and Standard of Financial Statements of Commonwealth Undertakings.

1.24 The Chairman of the Sectional Committee on this subject, Senator J.O.W. Watson, spoke at several seminars throughout Australia organised by the Australian Society of Accountants in conjunction with the Public Accounts Committee. Details of these Seminars are in Chapter 4 of this Report.

Third Parliamentary Seminar

1.25 On 21 May 1982 the Committee hosted its third Parliamentary Seminar on Management and Parliamentary Accountability of the Public Sector: Selection and Development of Senior Public Servants. The Seminar was held as an aid to the Committee's inquiry into the Selection and Development of Senior Managers in the Commonwealth Public Service. With the kind permission of the Speaker, the Seminar was held in the House of Representatives Chamber.

1.26 The Minister for Education, Senator the Hon P.E. Baume, opened the Seminar which was addressed by Sir William Cole, Chairman of the Commonwealth Public Service Board; Mr David Connolly, MP, Chairman of the Commonwealth Public Accounts Committee; and Professor Peter Wilenski of the Australian National University and Commissioner for the Review of New South Wales Government Administration.

1.27 A second morning session on developing management skills was addressed by Sir Lennox Hewitt, OBE, of Ansett Transport Industries; Dr David Corbett, Commissioner, South Australian Public Service Board; Mr Allan Wilkinson, Executive Director of Shell Australia; Mr Ian Burgess, General Manager, CSR; and Mr R.B. Lansdown, CBE, Secretary of the Department of Communications. Dr Timothy Pascoe, Chairman of the Australia Council, provided the morning summary.

1.28 The Seminar gave a broad range of officers of the public service, the private sector and academics the opportunity to participate in a range of workshops, the results of which have been of great value to the Committee in the formulation of its forthcoming senior management report.

1.29 There were 5 afternoon workshops, each with a group leader:

- . Personnel Management and the Role of the Public Service Boards - Mr L. Woodward, Deputy Secretary, Department of Immigration and Ethnic Affairs;
- . On-the-Job Development - Mr M. Woolley, Department of Finance;
- . Selection for the Senior Public Service - Mr J.P. Ahern, Personnel Manager, Telecom;
- . Mobility Within the Senior Public Service - Ms P. McCahey, Assistant Secretary, Department of Administrative Services; and
- . Public Sector-Private Sector Interchanges - Mr Brian Livermore, Executive Representative, IBM, Australia.

1.30 The workshops were reported to the final plenary session respectively by Emeritus Professor Robert Parker, Australian National University; Dr Susan Bambrick, Commonwealth Public Service Board; Professor W.G. Walker, Principal, Australian Administrative Staff College; Dr Patrick Weller, Australian National University; and Mr David Lander, John Holland Constructions. Professor Dianne Yerbury of the Australian Graduate School of Management gave the afternoon summary.

1.31 The proceedings of the Third Parliamentary Seminar have been published and widely distributed. Copies of the proceedings are available on request from the Secretariat or members of the Committee.

CHAPTER 2

THE OPERATIONS OF THE COMMITTEE

Background

2.1 A significant feature of the Australian system of government is the relationship between Parliament and the Executive and the responsibility of Parliament to exercise its review powers over 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 was established by a Statute of the Parliament by which certain powers of investigation have been delegated. The Committee exercises its influence through criticism and public report, not by directive. It scrutinises through inquiry, and regular review of the manner by which departments estimate their financial requirements and expend the moneys allocated to them by Parliament.

2.3 Since 1951, 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.

2.4 It is worth restating the basic principles of the operation of the Committee which were outlined by Professor Bland. The Committee's primary concern with the cost effectiveness of policy, rather than its objectives, still applies. However, the Committee is becoming more interested in determining the process by which those objectives are determined. 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.

Government Policies

2.5 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 administrative policies that underlie the implementation of government policy. For this reason the Committee reserves the right to question

public servants in depth on questions of administrative policy and to request by subpoena 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 government policy. The Committee, where appropriate, also requests information from Ministers if this is necessary to clarify a particular area of government policy relating to a specific inquiry.

2.6 Administrative policy which is relevant to the efficient functioning of departments or authorities is clearly within the Committee's sphere of responsibility. Consequently public servants may be required to express value judgements on the nature, purpose and justification of departmental policies. There are occasions when the Committee has found serious inconsistencies between the government's policy and its implementation by the department concerned.

2.7 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

2.8 Under the terms of the Public Accounts Committee Act 1951 the Committee may function with absolute independence. However, either House of Parliament may refer any question in connection with the public accounts for inquiry and report, and other duties may be assigned to the Committee by Joint Standing Orders approved by both Houses of the Parliament. 1980/81 saw the first example of the former when the Pharmaceutical Benefits Scheme - Chemists Remuneration was referred to the Committee by the House of Representatives. Generally, however, the Committee determines its own program of work and the inquiries it should undertake in consultation with Ministers and the Auditor-General.

2.9 The Committee's requirement for written statements in advance has become standard procedure for initiating its inquiries. They form the basis of the evidence and enable the time taken for hearings to be kept to a minimum. The information provided in advance facilitates the process of questioning and the forming of judgements which are the basis for the Committee's Report to Parliament. Unfortunately subsequent debate on its Reports in the House to give members of the Committee further opportunity to explain their conclusions is not encouraged.

2.10 The Committee is well aware of the fact that improved administrative procedures are not necessarily of themselves

cost saving. For example, in its recommendations in respect of the Pharmaceutical Benefits Inquiry (Report 182), the Committee considered that a Bureau of Health Economics should be established. There is no doubt in the Committee's mind that the provision of an adequate specialist capability available to both the Government and the health industry generally would be of significant advantage in the development and application of complex health policies. Whether a separate organisation is established within the Department of Health or the existing Social Welfare Policy Secretariat is expanded to enable it to give similar services to Departments and the Minister for Health is a matter for government to decide. What is important however is that this mechanism be introduced as soon as possible, notwithstanding the additional costs involved.

Follow-up of Committee Reports and Recommendations

2.11 The Committee's reports tend to be a valuable catalyst as it is not possible for a department to ignore its findings. In fact, it is not unreasonable to say that every report tabled by the Committee has resulted in significant change within the area under review. Generally, the Committee's reports tend to point the direction where change is necessary, and while, on occasions specific suggestions or firm recommendations are made, it is appreciated by the Committee that other factors may need to be taken into account. Provided change of a beneficial nature occurs, the Committee is satisfied with the outcome of the inquiry.

2.12 The mechanism for the referral of the response to Committee reports to Parliament is known as the Department of Finance Minute. Under this system the Minister for Finance refers the Committee's Report to the responsible Minister. In addition the Department of Finance refers the report to the appropriate Department Head(s) and co-ordinates the preparation of a response for the Committee. When this is received and analysed, the Committee may either table the Department of Finance Minute as a Report in the Parliament if it is satisfied with the responses, or require further evidence to be taken before a further report is prepared.

2.13 The Committee is not entirely satisfied with the current delays which are taking up to two years for the preparation of the Department of Finance Minute. Discussions with that Department clearly demonstrate that responsibility for these delays rests either with the handling of the recommendations through Cabinet or the difficulties which can be encountered where the recommendations cut across departmental areas of responsibility and a co-ordinated response needs to be prepared. The Committee wishes to remind Departments of the Prime Minister's direction that responses to Parliamentary Committee reports should be given within six months of tabling.

2.14 It is essential that recommendations of the Committee be implemented as soon as possible. A delay can, to a large measure, obviate the advantages which should flow from the introduction of changed administrative procedures.

2.15 There are currently 13 outstanding Finance Minutes on Committee Reports. These are as follows:

<u>Report</u>	<u>Tabling Date</u>
181 - Canberra Commercial Development Authority	16 September 1980
182 - Pharmaceutical Benefits Scheme	17 September 1980
186 - AMF (1979-80)	7 April 1981
187 - Auditor-General's Report (1978-79)	7 April 1981
189 - Airport Fire Tenders	27 October 1981
190 - Petroleum Royalties and Excise	27 October 1981
192 - Collection and Dissemination of Statistics	10 November 1981
193 - Auditor-General's Report (1979-80 and March 1981)	20 April 1982
194 - AMF (1980-81)	20 April 1982
195 - Overseas Property	20 April 1982
196 - Australian War Memorial	27 April 1982
197 - Coal Export Duty	29 April 1982
198 - Government Aircraft Factories	4 May 1982

2.16 A status report on these Finance Minutes, prepared by the Department of Finance, which outlines current action being taken on them is at Appendix B. This report is an example of the six monthly advice to the Committee on the status of the follow-up to its reports. The Committee has requested that the Department of Finance provide more detailed information in these reports and advice of significant action so that the Committee may assess where responsibilities for delays may lie and act accordingly. Further delay may be caused by additional review being carried out as a result of the Committee's inquiry. The Committee would consider receiving the Department of Finance Minute prior to that review being completed, provided the results were reported to the Committee at the appropriate time, perhaps in the form of a further Minute.

2.17 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 their resources with the same degree of zeal to overcome shortcomings which have been identified. For this reason the Committee is currently introducing mechanisms to monitor more closely the implementation of its conclusions and recommendations.

2.18 The Committee has adopted the practice of requiring heads of Departments or Authorities to appear before the Committee to explain their responses to its recommendations if they are considered by the Committee to be unsatisfactory. The Committee believes that it is important to emphasise that Departmental Heads too are responsible to Parliament. While not expecting the Departmental Heads to have a detailed knowledge of all aspects of their departments, the Committee believes that often they can learn lessons about the administrative efficiency of their Department by taking a personal interest in the Committee's investigations.

CHAPTER THREE

REPORTS OF THE COMMITTEE TABLED DURING 1981-82

3.1 During the year the Committee tabled the following Reports:

- . 188th - Annual Report 1980-81 (tabled 27 October 1981, Parliamentary Paper No 235/81)
- . 189th - Airport Fire Tenders (tabled 27 October 1981, Parliamentary Paper No 259/81)
- . 190th - Inquiry into Petroleum Royalties and Excise (tabled 27 October 1981, Parliamentary Paper No 236/81)
- . 191st - Commonwealth Government Financial Administration - A Handbook (tabled 10 November 1981, Parliamentary Paper No 211/81)
- . 192nd - Collection and Dissemination of Statistics - A Discussion Paper (tabled 10 November 1981, Parliamentary Paper No 237/81)
- . 193rd - Reports of the Auditor-General 1979/80 and March 1981 (tabled 20 April 1982, Parliamentary Paper No 84/82)
- . 194th - Expenditure from the Advance to the Minister for Finance - Appropriation Acts 1980/81 (tabled 20 April 1982, Parliamentary Paper No 85/82)
- . 195th - Finance Minute on the Committee's 172nd Report - Financing and Administration of Property owned or leased by the Commonwealth Government (tabled 20 April 1982, Parliamentary Paper No 86/82)
- . 196th - The Australian War Memorial - Conservation and Curatorial Functions (tabled 27 April 1982, Parliamentary Paper No 87/82)
- . 197th - Coal Export Duty (tabled 29 April 1982, Parliamentary Paper No 88/82)
- . 198th - Government Aircraft Factories (tabled 4 May 1982, Parliamentary Paper No 93/82)

188th Report - Annual Report 1980-81

3.2 The 1980-81 Annual Report records the Committee's activities for that year. It contains brief summaries of the Reports tabled, together with details of the history, role and functions of the Joint Parliamentary Committee of Public Accounts.

189th Report - Airport Fire Tenders

3.3 The Committee's Inquiry focussed on the purchasing procedures and practices used by the Department of Transport in acquiring a fleet of twenty-five ultra large fire tenders for use by its full time fire service at thirty-one airports throughout Australia.

3.4 Three contracts were signed with an overseas manufacturer, the Walter Motor Truck Company of Voorheesville, New York, USA. It went into liquidation on 31 October 1980, leaving a contract for nine vehicles incomplete. This contract was subsequently re-negotiated with the Australian sub-contractor, Wormald International (Aust) Ltd, which at the conclusion of the Inquiry was late in its delivery.

3.5 The first ten machines delivered required significant repairs and modifications before they were fully serviceable and reliable in operation. The expenditure involved in these repairs was an extraordinary additional cost to the original contract.

3.6 The Committee's major concern was that a prototype vehicle had not been developed and tested in response to the Department of Transport's specifications before production units were ordered. The subsequent history of the vehicles provided ample evidence that the power divider in the Walter trucks was not of proven design or performance.

3.7 Consequently, the Committee re-affirmed the principle that in Commonwealth contracts with a development content, similar to this one, production of a prototype unit should be required. The prototype should be subjected to exhaustive testing to prove that the unit is fully capable of performing the tasks for which the units are being procured, before authority is given for the rest of the production to proceed. This principle should also apply to defence purchases.

3.8 The Committee was also critical of many aspects of the specification development, tendering and contracting procedures, including:

- . Australian industry participation was less of a consideration than speed of delivery for the Department of Transport;

- . the Department of Transport had not checked the credit worthiness and financial viability of the short listed or successful tenderers;
- . inadequate use was made by the Department of Transport of the overseas representatives in USA, especially its own counsellor in Washington, DC;
- . there was no provision made for quality control monitoring by the Department of Transport;
- . some costs associated with the purchases and additional to the contract price were separately accounted for, obscuring the final cost per item;
- . the need for the Department to develop its own specification, exceeding both existing standards and recommended international standards, was not established;
- . no pre-contract assessment of the existing range of ultra large fire tenders or comparison trials were conducted by the Department of Transport.

3.9 In this Report, the Committee emphasised the positive lessons to be learned from the Inquiry. It was able to record that a review of purchasing procedures in the Department of Transport had been instituted by senior management. The Committee considered that there might be merit in developing management skills among teams of officers such as those whose specialist functions and responsibilities need to be integrated for purchasing procedures to be efficient and effective. The Committee also expressed its support for the Government's policy of giving preference to Australian made goods in Commonwealth government purchasing.

3.10 This Report indicated that there are continuing problems associated with Commonwealth Government purchasing, and that Departments should keep their purchasing procedures under close scrutiny.

190th Report - Petroleum Royalties and Excise

3.11 The Committee's inquiry into this matter commenced as part of its examination of the Auditor-General's 1977-78 Report. The Committee decided to examine separately the matters concerning offshore petroleum royalties and excise also referred to in the Auditor-General's 1979-80 and 1980-81 Reports.

3.12 The Committee's Petroleum Royalties and Excise Report is significant in that it highlighted many complex legal issues which involved both Federal and State Governments as well as oil producers. In 1980-81 Commonwealth receipts from Petroleum Royalties and Excise exceeded \$180M.

3.13 The Report identified many serious deficiencies in the verification and collection of Petroleum Royalties and Excise:

- . The terms of the 1980 coastal waters legislation should be discussed with the States with a view to having the legislation ammended prior to being proclaimed, to empower the Joint Authority established under the Petroleum (Submerged Lands) Amendment Act 1980 to function in relation to the territorial sea as well as the adjacent areas.
- . The Committee was concerned that the Designated Authority was not responsible to the appropriate Commonwealth authorities for the procedures adopted for royalty collection. It was recommended that discussions take place between the respective Commonwealth and State authorities and between Auditors-General to ensure that royalty collection procedures, compatible with the requirements of both governments, are implemented under the existing legislation and under the 1980 Commonwealth legislation when proclaimed.
- . The Committee was strongly of the view that new methods must be implemented to make officials involved in the administration of offshore matters accountable to both the Commonwealth and State Parliaments. It believes that a suitable means of achieving this accountability is for the relevant Commonwealth and State Parliamentary Committees to conduct future inquiries into offshore matters jointly.
- . The Committee regarded the delay of approximately 12 years in determining the well-head value of the petroleum produced as completely unsatisfactory, and considered that this left unresolved the value of payments to be made by the producers. The Committee was convinced that this episode reflects unfavourably on the administration of offshore petroleum development in Australia, and on the attitude of the Commonwealth Department involved.
- . The Committee recommended that the Department of National Development and Energy and the Auditor-General's Office should be involved, in co-operation with the Victorian Auditor-General, in ensuring the correctness of the procedures to arrive at the royalty payments.
- . The Committee considered that arrangements be made for the Commonwealth share of royalties to be paid immediately it is received by the State, with any

adjustments being made in the following month's payment.

- . The Committee recommended that the Department of National Development and Energy, and the Department of Business and Consumer Affairs treat finalisation of the documentation of procedures as a matter of urgency.
- . Following an examination of petroleum royalties and excise collection in Canada and the United Kingdom, where a well head value concept is used, the Committee recommended that the Department of Business and Consumer Affairs re-examine these procedures with a view to adopting a much simpler and administratively satisfactory solution, which will satisfy the requirements for maximisation and accountability of revenue.

3.14 The Committee recognised that the issues identified in the Report were complex and involved policies and administrative procedures at both State and Federal government level. As a result, the Committee anticipated a significant delay in the finalisation of the Finance Minute on this Report.

191st Report - Commonwealth Government Financial
Administration - A Handbook

3.15 The Committee's 191st Report is a guide to the procedures by which the Minister for Finance and the Treasurer administer the financial affairs of the Commonwealth. The Committee wishes to thank the Department of Finance and the Treasury for their assistance in the compilation of this very useful Report.

3.16 The Handbook provides, in non-technical language, a concise summary of the Federal Government's financial transactions through the Commonwealth Public Account, the three major funds which operate within that account and the mode of presentation of the figures in the financial papers and documents presented each year with the Budget. Within the Handbook there are additional chapters on the classification of expenditure in annual appropriations, the civil works programme and Act of Grace Payments.

3.17 The Committee believes that this Handbook will provide a valuable and convenient reference source for Senators and Members, students of government and the general community. The Committee hopes that the wide circulation of this Report will substantially contribute to an expanded awareness of the ways by which Commonwealth monies are receipted and expended.

192nd Report - The Collection and Dissemination of Statistics
- A Discussion Paper

3.18 The Committee is aware that up to date and accurate statistics are an essential requirement for both public and private sector management. If comprehensive and relevant statistics are not available then it is possible for government policies and programs formulated on the basis of incomplete information to be directed away from the areas of greatest need. Consequently the Committee considered that it was important to produce a discussion paper on the issues associated with the collection and use of statistics.

3.19 The Report discussed a number of factors relating to the collection and dissemination of statistics by the Commonwealth Government, and made suggestions aimed at effecting improvements in the quality of statistics. It also took into account economies that could be achieved in carrying out the task, which, in turn, could have the added advantage of freeing resources for the collection of needed, but as yet unavailable, information.

3.20 The Report pointed out that accurate statistical information is required for monitoring the efficiency and effectiveness of policies and programs across the full range of governmental activities. Similarly, comprehensive and up-to-date statistics are also required for advice on new policies.

3.21 The Report examined the fact that even though the benefits that can flow from statistical information are great, so also are the costs of obtaining them. By any measure the quantity of official statistics now collected is immense. Subject groups range over demography, education, health, welfare, national accounts, employment and prices, all industry groups, transportation and communication. The 1981-82 budget appropriations for the Australian Bureau of Statistics (ABS) total about \$111 million, of which \$76 million was for salaries of Bureau staff. The Confederation of Australian Industry claims that the cost of complying with Federal and State government regulations in regard to the provision of statistical information was \$3700 million in 1978/79. Although the ABS has attempted to reduce the burden of statistical collections, the Committee believes that additional steps should be taken for further reductions in this area.

3.22 The Committee recommended:

- . the strengthening of the power of the ABS to co-ordinate statistical information;
- . the establishment by the ABS of a central statistical register;

- . the appropriate use of taxation data on business;
- . that consistency be encouraged in standard data concepts, definitions and classifications;
- . that the Census and Statistics Act be amended to allow for maximum utilisation of statistics;
- . that overseas initiatives to reduce the paper burden imposed by governments on citizens be examined;
- . the possibility of charging users for some statistical publications; and
- . that an interdepartmental committee be established to advise governments on urgent matters relating to statistical programs and priorities.

3.23 The Committee notes that the Australian Statistics Advisory Council has considered the 192nd Report and has supported many of the recommendations, particularly those relating to the co-operation between Commonwealth agencies on the collection of statistics, the establishment of a central statistical register and the possibility of charging users for some collections.

193rd Report - Reports of the Auditor-General 1979/80 and March 1981

3.24 As part of its prescribed duties the Committee held several public inquiries into matters raised by the Auditor-General in his Reports to Parliament for 1979/80 and March 1981. These were as follows:

- . Department of Defence - HMAS Stirling - Naval Supply.

3.25 This item concerned the problems which the Department encountered in the administration of the naval base HMAS Stirling. These problems included the methods used to take on charge assets and equipment, inadequate security over stores, unavailability of tugs at peak periods, under-utilisation of workshop equipment, and delays in the completion of a post refit analysis Report for HMAS Moresby.

3.26 The Auditor-General also referred to problems relating to the use of proper procedures for recording the maintenance done on small craft, and the loan of specialised equipment to private contractors.

3.27 The Committee was pleased to note that the Department of Defence had recognised most of the problems identified by the Auditor-General and was in the process of undertaking appropriate remedial action.

- . Second Hobart Bridge - Payment of monies in advance of demonstrated need.

3.28 This item concerned the payment of \$450,000 from the Commonwealth Department of Transport to the Tasmanian Department of Main Roads in June 1980 to meet contractors costs for part of the construction phase of the Second Hobart Bridge. The Auditor-General claimed that this payment was made in advance of a demonstrated need for funds. The Committee concluded that although the Department of Transport made the payment in good faith, it was not satisfied that sufficient care was taken to ensure that the necessary conditions for the payment of a particular purpose grant were met.

- . ACT Schools Authority - Delays in the Presentation of Financial Statements.

3.29 The Committee's inquiry arose from the failure of the ACT Schools Authority to submit for audit in an approved form its financial statements for 1976/77, 1977/78, 1978/79 and 1979/80. The delay was caused by the Schools Authority and the Department of Finance disputing the form of the accounts and by uncertainty as to how to account for non-government monies. The Committee recommended that the Authority adopt accrual accounting and that its legislation should be amended to allow greater accountability for non-government monies received.

- . Department of Foreign Affairs - Accounting at Overseas Posts.

3.30 In his March 1981 Report the Auditor-General drew attention to deficiencies in accounting and financial administration at a number of overseas posts in Africa. These included accelerating payments at the end of the financial year, unsatisfactory commitment control procedures, and inadequate maintenance of film libraries.

3.31 The Committee was advised that the Department knew of these problems, and that a Joint Management Review of overseas accounting arrangements was undertaken by the Public Service Board and the Departments of Foreign Affairs and Finance. The recommendations of the Joint Management Review, once implemented, should overcome many of the problems raised by the Auditor-General.

194th Report - Expenditure from the Advance to the Minister for Finance - (Appropriation Acts 1980/81)

3.32 In accordance with normal practice the Committee obtained from Departments 129 explanations relating to items from the Advance to the Minister for Finance (AMF) in 1980/81. Four departments were selected for public examination and

additional written information was requested from a further 12 departments.

3.33 The first purpose of the AMF is to provide moneys that will be recovered during the financial year. These may be from any source including recoveries from the Additional Estimates later in the year. It is not unusual for departments to require additional funds to meet unforeseen changes in circumstances prior to the Additional Estimates and in such cases the Department of Finance will meet the requirement from the AMF 'pending Additional Estimates.' The department concerned is then required to seek the amount involved in the Additional Estimates and when the additional Appropriation Acts are passed the amount is credited back to the Advance. The same principle of reimbursing the AMF applies to amounts provided to departments 'pending the issue of Governor-General's Warrant'. In this way the Advance is used as a source of temporary finance.

3.34 The remaining purpose of the AMF is to meet commitments that could not have been foreseen in time for their inclusion in the Additional Estimates and particulars of which are later submitted to the Parliament. It is this purpose which interests the Committee on behalf of the Parliament.

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 be 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 1981 were the Departments of Defence, Finance, Industry and Commerce and the Australian Federal Police. The Committee concluded that in most cases, expenditure was used according to the accepted guidelines. In 1982/83 and future years, the Committee will act in closer consultation with the Department of Finance in examining departmental requests for funds from the Advance and the final explanations of expenditure. The Committee envisages that this action will do much to foster the correct use of the Advance by departments.

195th Report - Finance Minute on the Committee's 172nd Report
- Financing and Administration of Property owned or leased by
the Commonwealth Government

3.37 The Committee's 172nd Report on overseas property was tabled in 1978. The Department of Finance referred the Report to an interdepartmental Committee consisting of representatives of the Departments of Administrative Services, Defence,

Finance, Foreign Affairs, Housing and Construction, Immigration and Ethnic Affairs, Prime Minister and Cabinet, Primary Industry and the Public Service Board. The IDC made a submission to the Government in June 1980 and subsequently the Minister for Administrative Services made a statement to the House of Representatives setting out the Government's response. The Department of Finance Minute forwarded to the Committee was based on the Minister's statement.

3.38 After considering the Finance Minute the Committee decided that the response to certain recommendations was inadequate and that further information should be sought. As a result, there were a number of matters on which the Committee still requires further advice. These are related to the setting of rent ceilings, the need for an authorised officer to sign a document signifying his satisfaction as to property condition on completion of a lease, and the impact of the Joint Management Review on Overseas Accounting arrangements on the recovery of monies owed to departments in respect of rent and maintenance services. The issues were discussed at subsequent meetings of the Committee in late 1981.

3.39 The excessive length of time taken to resolve this Finance Minute is not acceptable. Two years lapsed from tabling of the Report until receipt of a response. Then certain aspects of the response required further follow up action. The original response to many sections of the Report was generally obtuse and did not pay due regard to the requirements of the Committee. The Committee wishes to remind departments that timely, accurate and complete information is required if the full effects of the Committee's Reports to Parliament are to be realised.

196th Report - The Australian War Memorial - Conservation and Curatorial Functions

3.40 This Report arose out of the unfavourable comments of the Auditor-General in his Report of 30 March 1981. However, the Committee found that the problems at the Australian War Memorial were not unique within the National Collection. Consequently while concentrating in greater detail on the War Memorial's problems the Inquiry was expanded to embrace the problems of other major caretakers of the national collection such as the National Library, National Gallery and Australian Archives. In conjunction with its public inquiry into this topic the Committee carried out inspections of the Australian War Memorial, including its storage facilities at Duntroon and Mitchell, the National Library, the National Gallery and the Australian Archives.

3.41 The Report acknowledged that only limited resources can be allocated to the care and conservation of the national collection. However, it pointed out the need for a more

equitable and co-ordinated allocation, improved management and expansion, of these resources.

3.42 The War Memorial's conservation problems have resulted from unwitting neglect on the part of administrators, and by staffing and expenditure restraints. The Committee is concerned that the conservation capacity of the curators of the War Memorial and other similar institutions should be kept under close review by the Public Service Board. Many valuable assets from the one hundred million dollar collection have been irretrievably lost. For example, 17 World War I vintage aeroplanes were scrapped in the 1950's when the importance of conservation was quite unrecognised. These planes now would be worth \$100,000 each. Only one of these remains now at the War Memorial.

3.43 Since its Report was tabled the Committee notes that significant increases in the War Memorial's staff ceilings have been effected. Moreover, the 1982 Budget provided for an increase of over 50% in expenditure on the Memorial. This included a significant provision for the Memorial's permanent exhibition and collection as well as all necessary building repairs and maintenance. A further \$11 million in capital works expenditure has also been approved for the War Memorial by the government. The Committee also notes that since the tabling of this Report it is proposed that the Australian Archives be represented on the Advisory Committee on the National Collections and that the government has decided to locate the proposed new Australian Archives Headquarters next to the National Library in Canberra.

3.44 The Committee is pleased to be able to record that the Government has accepted the thrust of its recommendations on this issue. However it believes that much still needs to be done to ensure that Australia's national collection which is managed by institutions such as the Australian National Gallery, the Australian War Memorial, the Museum of Australia and the Australian Archives is maintained in good condition.

197th Report - Coal Export Duty

3.45 This Inquiry arose from comments in the Auditor-General's Report of 1979-80, which referred to unsatisfactory features relating to the then Department of Business and Consumer Affairs administration of the Coal Export Duty. At an early stage, the Committee was advised that while the Department of Business and Consumer Affairs is responsible for duty collection, policy aspects and rate determination is the responsibility of the Department of Trade and Resources. As a result, the Committee examined both departments in public hearings and also requested submissions from major export coal producers. The Committee also inspected coal mining and export facilities in both New South Wales and Queensland.

3.46 The Inquiry has indicated a need for the development of a consistent and stable policy on the Coal Export Duty and that considerable uncertainty within the industry has been generated by the almost annual changes. The Committee suggested in the Report that benefits could be achieved if a co-ordinated approach involving discussions with all interested parties, including State Governments, was developed for the fair and equitable taxation of the coal export industry.

3.47 It is pleasing to note that the Government has taken note of the Committee's recommendations in its recent discussions with the Government of New South Wales and the coal industry which resulted in the abolition of the \$1.00 per tonne duty on steaming coal.

198th Report - Government Aircraft Factories

3.48 The Report on the administration of the Government Aircraft Factories (GAF) arose out of unfavourable comments by the Auditor-General in his Report for the year ended 30 June 1980.

3.49 Following examination of a submission from the Department of Industry and Commerce, the Committee took evidence at public hearings, supplemented by an inspection of the Government Aircraft Factories' facilities at Fisherman's Bend and Avalon and visits and discussions with the Commonwealth Aircraft Corporation, also at Fisherman's Bend, and Hawker de Havilland Pty. Ltd. at Bankstown.

3.50 Attention in this inquiry focussed on three main areas:

- . Issues raised by the Auditor-General, which resulted in him not being able to express an opinion on whether or not the 1978/79 financial statements of GAF were true and fair;
- . efficiency of the management of the factories including level of support received from the Department of Industry and Commerce in Canberra; and
- . issues arising from the inquiry including the future of the Maintenance of Production Capability appropriation and the current structure of the aircraft industry.

3.51 The Committee discovered a significant level of inefficiency and mismanagement in the Government Aircraft Factories, and concurred with the Auditor-General's opinion that 'collectively the unsatisfactory accounting ... represented a critical state of affairs'. Further, the Committee disclosed a significant level of inaction on the

part of factory management in areas such as the development of efficient management reporting systems, industrial relations, working conditions, staffing and managerial reviews. In addition the Committee considers that the technology and design processes involved in the Nomad project, while useful, was not a significant advance in aircraft construction, and did not contribute significantly to the development of managerial skills.

3.52 The Committee's view of the multitude of problems at GAF was that they were symptomatic of the problems of any essentially commercial undertaking operating within the structures of a mainstream government department. The Committee's recommendations reflected this concern. In particular the Committee recommended that if GAF is to operate in a commercial environment then many of the encumbrances of its formal attachment to departmental administration must be removed.

3.53 The Committee believes that this concern has been reflected in the recent government decision to form the new Department of Defence Support, but believes that a mere change of name or shuffle of departmental responsibilities will not be a sufficient response to the very serious managerial problems facing all government factories, the independent management of which is essential if any improvement in productivity and cost benefit is to be achieved.

CHAPTER 4
ISSUES ARISING OUT OF INQUIRIES

The Form and Standard of Financial Statements of Commonwealth Undertakings

4.1 In June 1980 a Joint Working Party (JWP) consisting of officials from the Department of Finance and the Auditor-General's Office published an Exposure Draft and abridged report on the Form and Standard of Financial Statements of Commonwealth Undertakings. The JWP issued a Progress Report on this issue in December 1981.

4.2 The broad aim of the JWP was to develop a viable set of practical guidelines for financial statements of Commonwealth statutory authorities and departmental business undertakings and to permit the Auditor-General's Office and the Department of Finance to employ a common approach to financial reporting consistent with contemporary accounting practice. The Committee welcomed this development in accountability as the provision of timely, accurate and comprehensive financial statements by government undertakings has been a matter that has interested it for many years.

4.3 Whilst supporting the JWP's broad objectives, the Committee decided that, since the issues involved were complex, particularly with regard to the applicability of private sector accounting standards in the public sector, it would be appropriate for the PAC to issue a discussion paper on the subject. In March 1981 a Sectional Committee was formed, consisting of Senator J.O.W. Watson (Chairman), Mr D.M. Connolly MP, Mr J.M. Bradfield MP, and Senator G. Georges.

4.4 The Committee considered that it was essential, that the JWP's Exposure Draft and Report should be widely circulated and discussed by government accountants throughout Australia. Accordingly the Committee, in association with the Australian Society of Accountants held a series of seminars in all Capitals including Canberra and Darwin. More than a thousand government accountants throughout Australia were given the opportunity to participate in the inquiry.

4.5 The response to these seminars was excellent and indicated that there is a high degree of interest in the JWP's Report at both Federal and State level. The Sectional Committee also gave accountants an opportunity to participate in the Discussion Paper by inviting a response to a questionnaire from all seminar participants. Selected responses to this questionnaire are included as an appendix to the Committee's paper.

4.6 The Discussion Paper which was recently tabled as the Committee's 199th Report, concluded that substantial research into public sector accounting standards is required, and that the adoption of private sector accounting standards is not necessarily appropriate for public sector organisations.

Selection and Development of Senior Managers in the Australian Public Service

4.7 Drawing on its experience of reporting on the Public Service over some thirty years the Public Accounts Committee has become increasingly concerned at what it believes to be deteriorating standards of management within the public sector. As a result of this concern the Committee undertook an inquiry into the policies and practices for selection and development of First and Second Division Officers (Senior Managers) in the Commonwealth Public Service. The inquiry considered the procedures followed by Commonwealth Departments and Authorities in relation to the:

- . development and mobility of senior managers;
- . selection and development of potential senior managers;
- . selection of individuals to fill senior management positions from within a Department, from within the Service or outside it.

Payments under the Medical Benefits Schedule

4.8 Following widespread reports in the media in February 1982 of abuse by doctors of the Medical Benefits Schedule, the Committee sought detailed briefing from the Commonwealth Department of Health on mechanisms for the detection and apprehension of offending doctors and a generalised discussion on problems associated with the area. The then Minister for Health, the Hon M.J.R. Mackellar MP, gave his full support to the Committee's inquiry, as has his successor, the Hon J.S. Carlton MP. On the basis of preliminary investigations of the operations of the Department of Health, the Committee formally announced the commencement of the inquiry on 25 May 1982 with the following Terms of Reference:

To inquire into and report upon payments made under the Medical Benefits Schedule with particular reference to:

- . Estimates of the extent of fraud and overservicing by practitioners in relation to payments made by or on behalf of the Department of Health under the Commonwealth Medical Benefits Schedule.
- . Present overpayments in relation to such fraud and overservicing and the possibilities for improvements in these procedures.

4.9 The Committee will be tabling a Progress Report on this subject at the end of the 1982 Budget Session and expects to conclude this inquiry during the 1983 autumn sittings.

Administration of Income Maintenance Programs

4.10 The Auditor-General's Report of March 1981 referred to a number of programs which could be characterised as income maintenance schemes. These included not only high-cost programs of the Department of Social Security like the Aged Pensions, but also those from the then Department of Employment and Youth Affairs, such as the Community youth Support Scheme (CYSS), the National Employment and Training Scheme (NEAT) and the Commonwealth Rebate for Apprenticeship Full-time Training (CRAFT). After considering these programs the Committee focussed its attention on the fact that a number of departments have responsibility for making or supervising payments of an income maintenance type. As a consequence the Committee requested that the various schemes should be specified according to the nature and extent of the payments made and the classes of beneficiaries who received them.

4.11 In May 1981, appropriate departments were requested to make submissions. These formed the basis for a questionnaire which was circulated to departments.

4.12 The following departments provided responses to the questionnaire:

- Department of the Capital Territory
- Department of Administrative Services
- Department of Defence
- Department of Finance
- Department of Aboriginal Affairs
- Department of Immigration and Ethnic Affairs
- Department of Education
- Department of Health
- Department of Veterans Affairs
- Department of Social Security
- Department of Employment and Industrial Relations

4.13 In total, the Committee has received initial replies on over a hundred and twenty programs - all of which can be construed as having an income maintenance component. The cost of these programs is over \$14,000 million.

4.14 From this array of information a new appreciation of the investigation has emerged. Even though the primary focus of attention is on income maintenance, the inquiry has brought together an accumulation of facts, which not only display for the first time in program form the extent of Commonwealth Government financial transfers, but has also disclosed a great deal of information about the nature of social welfare policy in Australia. The submissions are now being collated and analysed and a report will be completed early in 1983.

Efficiency Audit Reports

4.15 During 1981-82 the House of Representatives referred to the Committee three of the Auditor-General's Efficiency Audit Reports for examination. These Reports were as follows:-

- . The Administration of Australia's Bilateral Aid Program
- . The Collection of Excise Duties and Deferred Customs Duties.
- . Report of the Independent Auditor of an Efficiency Audit on the Auditor-General's Office under the Audit Act 1901.

4.16 The Committee has these reports under active consideration and has taken evidence in public and held site inspections in relation to the collection of excise and deferred customs duties and the administration of Australia's bilateral overseas aid. It is expected that the Committee will be reporting to the Parliament on these matters shortly.

Conference of Commonwealth and State Public Accounts Committees

4.17 In November 1981 the second Conference of Commonwealth and State Public Accounts Committees was held in Melbourne, hosted by the Victorian Parliament's Public Accounts and Expenditure Review Committee. It was attended by over thirty delegates from the Commonwealth and State Parliaments, as well as representatives from similar Committees from New Zealand, Papua New Guinea and Fiji. The following conclusions emerged from this meeting:

- . With the need to ensure proper accountability of Government organisations to Parliament and the public, it was essential for Parliamentary expenditure review committees today to look at wider issues than mere adherence by Government Organisations to relevant rules or regulations. There is increasing public concern about obtaining value for money in government programs and thus Committees can play an important role in ensuring that government activities are carried out efficiently and organised so as to be effective in achieving their objectives. This wider examination of government expenditure should be accompanied by a similar extension of the role of Auditors-General.
- . It was considered by the Conference that the present unsatisfactory accountability arrangements stems partly from a lack of understanding by some Ministers of the constructive role that Public Accounts

Committees can play in assisting them to improve the efficiency and effectiveness of Government programmes in line with Government objectives and in making those known to the community. It is no longer enough for Members of Parliament to be able to contribute to decisions on the operation of Government through being a Member of the Cabinet. In this respect the Conference noted recommendations from a number of major enquiries carried out by Public Accounts Committees which have been adopted by Governments, and have had a major impact on Government administration. These include the Commonwealth Public Accounts Committee's study of computer acquisition in the Commonwealth Public Service, and the South Australian Public Accounts Committee's review of hospital administration which led to the 'Jamison' Inquiry into the Efficiency of the administration of hospitals.

- . Some Public Accounts Committees have insufficient powers to carry out broad reviews, their role being confined largely to examining the legality and propriety of expenditure, rather than value for money questions, and thus Parliaments were not making the most effective use of their own resources.
- . Lack of adequate staffing resources is seen as another major limitation on the work of some Committees. A number of Public Accounts Committees have no full-time professional staff, and have no access to funds with which to employ expert consultants from the private sector. The effectiveness of Committees depends substantially on the resources available to them.
- . Reviews of government programmes by parliamentary committees are substantially less costly and time consuming than reviews carried out by other mechanisms such as Royal Commissions or Commissions of Inquiry. A further advantage is that they are carried out by people with an understanding of the political issues involved. Recommendations of Public Accounts Committees have had a better record than other ad hoc inquiries of being applied by governments.
- . The Conference noted the possibilities of co-operation between the Commonwealth and State Public Accounts Committees in reviewing joint Commonwealth/State programs. It also noted the great value to be derived from exchanges of views between Committees on a regular basis and resolved to meet again in two years time.

- . It was noted that arrangements for the sharing of responsibilities in taxing and spending in the Australian Federal system is little understood by the general public and that these committees should encourage governments to be accountable for these funds, firstly by a flow of information and secondly for these funds to receive greater parliamentary review at Federal and State level.
- . Finally, the Conference recognised the close traditional link between Public Accounts Committees and Auditors-General and welcomed the closer ties between Federal and State Auditors-General, particularly the development of arrangements which will enable expenditure at Federal and State levels to be assessed and examined using common criteria.

CHAPTER 5
OTHER MATTERS

Committee Inquiries

5.1 Currently the Committee has on hand the following inquiries relating to:-

Advance to the Minister for Finance 1981-82.

Auditor-General's Report 1980-81 -

- . Assistance for homeless persons
- . Closing of accounts at year end
- . Expenditure in excess of warrants of the Governor-General.
- . National benefits system

Auditor-General's Report March 1982

- . HMAS Tobruk

Auditor-General's Reports September 1982 and 1981-82

Auditor-General's Reports on Efficiency Audits -

- . Administration of Australia's Bilateral Overseas Aid Program by the Australian Development Assistance Bureau
- . Collection of Excise Duties and Deferred Customs Duties by the Department of Industry and Commerce.

Automatic Data Processing in the Commonwealth Public Sector - Co-ordination and Control.

Commonwealth/State Financial Relationships.

Finance Minutes on Reports Nos 181, 182, 184, 186, 187, 189, 190, 192, 193, 194, 195, 196, 197, 198.

Income Maintenance Programs.

Independent Auditor's Report on an Efficiency Audit of the Auditor-General's Office under the Audit Act 1901.

Payments made under the Commonwealth Medical Benefits Schedule (Medical Fraud & Overservicing)

Meetings 1981-82

5.2 During 1981-82 there were 40 meetings of the full Committee and 47 meetings of Sectional Committees to take evidence at public and in-camera hearings, carry out inspections and to undertake private deliberations.

Sectional Committees

5.3 The Statute Law (Miscellaneous Provisions) Act No. 2 1982, made some minor amendments to the Public Accounts Committee Act 1951 relating to the number of members required to form a quorum at a sectional committee meeting. As a result of the amendment the minimum number of members to constitute a quorum is 2, depending upon the size of the Sectional Committee. The amendment is given retrospective effect to 14 December 1979.

5.4 The following sectional committees held meetings during 1981-82:

. A and B on the Auditor- General's Report 1979-80.
(Chairmen:- Mr D.M. Connolly, MP and Senator G. Georges)

. A and B on the Advance to the Minister for Finance 1980-81. (Chairmen:- Mr D.M. Connolly, MP, and Senator G. Georges)

. Curatorial and Conservation Functions of the Australian War Memorial. (Chairman:- Mr D.M. Connolly, MP)

. Financial Statements of Commonwealth Undertakings.
(Chairman:- Senator J.O.W. Watson)

. Senior Management in the Australian Public Service. (Chairman:- Mr D.M. Connolly, MP)

. Income Maintenance Programs. (Chairman:- Mr D.M. Connolly, MP)

. Bilateral Aid Programs. (Chairman:- Mr P.D. Shack, MP)

. Excise and Deferred Customs Duties. (Chairman:- Mr J.M. Bradfield, MP)

. A and B on the Auditor- General's 1980-81 Report.
(Chairmen:- Mr D.M. Connolly, MP and Senator G. Georges)

Staffing of the Committee

5.5 The re-organisation of the Secretariat referred to in the Committee's 1980-81 Report was completed during 1981-82. In January 1982, the new structure was implemented with the recruitment of three new permanent staff members, Dr J. Uhr, Ms K.J. Pitt and Mrs J.A. Schumann. As at 30 June 1982 the permanent structure of the Committee was:

Secretary	Mr M.J. Talberg
Senior Project Officer (Class 9)	Dr J. Uhr
Senior Project Officer (Class 9)	Dr A. Gallagher (on secondment from Department of Education)
Project Officer (Class 7)	Mr R. Noakes
Project Officer (Class 7)	Mr J. Rhodes
Project Officer (Class 7)	Ms K. Pitt
Parliamentary Officer (Class 5)	Mrs J. Schumann
Steno Secretary	Mrs E. Asquith
Word Processing Operator	Mrs M. Tie
Clerical Assistant (Grade 4)	Mr V.H. Jones

5.6 Additional word processing support was provided by Mrs D. Orrick. Ms K. Pitt has since resigned, Dr J. Uhr left on promotion to the Senate Committee Secretariat and Dr A. Gallagher has returned to his department.

5.7 The Committee continued its policy during 1981-82 of seconding officers from various departments and the Public Service Board's Executive Development Scheme to assist in the work of the Committee and to broaden their parliamentary experience. The secondments for 1981-82 were:

- . Mr D. Seddon - Department of Health (exchange with Mr L. Penders)
- . Ms F. Steen - Department of Education
- . Ms S. Ebbott - Department of Health
- . Mr J. Maher - Department of Defence
- . Mr T. O'Brien - Department of Social Security
- . Mr M. Boyle - Attorney-General's Department
- . Mr A. Nicholson - Department of Aboriginal Affairs

5.8 Each year, the Committee appoints a panel of advisers to assist it with inquiries which require specialised knowledge. Under present Committee arrangements all are required to liaise through the Secretariat. The Committee wishes to take this opportunity to thank them for their

services during the year. In 1981-82 the Committee's advisers were:

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

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.

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

Legal Matters - The Hon Mr Justice P.B. Toose, CBE, formerly of the Supreme Court of New South Wales.

ADP/Computing - Mr P.K. Macgregor of P.K. Macgregor & Associates, Melbourne.

5.9 The Committee again wishes to record its appreciation to all staff, secondees, and others who assisted it during the year. 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, particularly Mr J. Louttit, Mr P. Hinchy and Ms S. Geddes respectively who have been the officers who have most frequently assisted the Committee at its meetings. The Committee's work has been significantly assisted by the high quality of its support.

APPENDIX A

SPEAKING ENGAGEMENTS -
PUBLIC ACCOUNTS COMMITTEE MEMBERS 1981-82

Member	Date	Place	Function
Senator Watson	28.7.81	Sydney	Australian Society of Accountants - NSW Division 'Financial Statements of Commonwealth Undertakings'
Mr Connolly	28.7.81	Sydney	Attended Australian Society of Accountants Function
Mr Connolly	28.11.81	Sydney	Australian Computing Services Association
Mr Connolly	12.2.82	Melbourne	Government Accounting Seminar 'Accountability and Financial Reporting - Commonwealth Government Activities'
Senator Watson	17.2.82	Canberra	Australian Society of Accountants - ACT Division 'Financial Statements of Commonwealth Undertakings'
Mr Connolly	25.2.82	Canberra	Opening Address, ANU Centre for Continuing Education Conference - 'Strategic Planning and Government Operations'
Senator Watson	3.3.82	Brisbane	Australian Society of Accountants - Queensland Division 'Financial Statements of Commonwealth Undertakings'
Mr Connolly	5.3.82	Sydney	Institute of Internal Auditors. 'Management Without Internal Audit'
Mr Connolly	15.3.82	Sydney	Executive Seminar. Opening Address: 'Computers and Security'.
Mr Connolly	23.3.82	Canberra	Institute of Internal Auditors - Canberra Chapter

Mr Connolly	29.3.82	Canberra	Australian Institute of Public Administration, Autumn Seminar - Opening Address: 'Making Budgets Work'
Senator Watson	2.4.82	Perth	Australian Society of Accountants - WA Division, 'Financial Statements of Commonwealth Undertakings'
Senator Watson	6.4.82	Melbourne	Australian Society of Accountants - Victorian Division 'Financial Statements of Commonwealth Undertakings'
Mr Connolly	30.4.82	Sydney	National Conference EDP Auditors Association 'Monitoring Australia's Largest EDP User'
Mr Connolly	3.5.82	Sydney	Institute of Health Economics and Technology Assessments, International Conference on New Technologies - 'Competition and Market Forces: How Important is Government Planning for the Future'
All Members	21.5.82	Canberra	Third Parliamentary Seminar - Management and Parliamentary Accountability of the Public Sector: Selection and Development of Senior Public Servants
Senator Watson	18.6.82	Adelaide	Australian Society of Accountants - South Australian Division 'Financial Statements of Commonwealth Undertakings'
Senator Watson	21.6.82	Darwin	Australian Society of Accountants - Northern Territory Division 'Financial Statements of Commonwealth Undertakings'
Senator Watson	29.6.82	Hobart	Australian Society of Accountants - Tasmanian Division 'Financial Statements of Commonwealth Undertakings'

Mr Connolly	29.6.82	Hobart	Australian Society of Accountants - Tasmanian Division 'Financial Statements of Commonwealth Undertakings'
-------------	---------	--------	--



Reference: 77/1489
Contact Officer: J.P. Chandler
Telephone: 63 3668

APPENDIX B

DEPARTMENT OF FINANCE

Newlands Street, Parkes, A.C.T. 2600
Telephone: Canberra 63 9111
Telex: 62639

The Secretary
Joint Committee of Public Accounts
Parliament House
CANBERRA ACT 2600

15 SEP 1982

OUTSTANDING DEPARTMENT OF FINANCE MINUTES

In accordance with the agreed arrangements referred to in the Committee's Sixty-Fifth Report, the following status report on outstanding Department of Finance Minutes is submitted for the Committee's information:

. 181st Report - Canberra Commercial Development Authority

Implementation of the Government's decision to sell the Belconnen Mall and wind up the Canberra Commercial Development Authority has commenced with the offer for sale of the Mall in the Australian and International press. Tenders close on 21 October 1982.

The letter from the Secretary to the Chairman of the Committee of 30 August 1982 explains the current position in respect of the Finance Minute to this Report.

. 182nd Report - Pharmaceutical Benefits Scheme - Chemists' Remuneration

On 27 July 1982, the Minister for Finance wrote to the Minister for Health seeking advice on three matters which remain unresolved. They are:

- the establishment of a Bureau of Health Economics;
- a public enquiry into the structure of the retail pharmacy industry; and
- an announcement by the Government that it will take no steps to introduce arrangements with individual chemists binding them to repayment of future possible overpayments.

The Minister for Health has not yet responded.

- . 186th Report - Advance to the Minister for Finance 1979/80

The Department of Aviation (DOA) responded to queries raised by us in respect of DOA's initial response to the Committee's recommendations on 23 July 1982.

All other departmental responses have been received and the Finance Minute is being drafted.

- . 187th Report - Auditor-General's Report 1978/79

As advised in our memoranda of 15 June 1982 and 7 September 1982, we are still pursuing with the Department of Social Security alternative solutions to the Committee's recommendations at paragraph 3.41 of the Report.

Developments in this regard have also been delayed by the need to consider recommendations of the Joint Management Review on overseas accounting.

The Finance Minute cannot be finalised until these matters are resolved.

- . 189th Report - Airport Fire Tenders

The Minister for Finance wrote to the Minister for Aviation on 13 September 1982 seeking further clarification of four matters raised in that Department's initial response to the Committee's recommendations.

- . 190th Report - Petroleum Royalties and Excise

This Report was tabled on 27 October 1981.

The issues raised by the Committee will take some time to resolve. In view of this, a report is currently being prepared to advise the Committee of action taken to date.

- . 192nd Report - Collection and Dissemination of Statistical Material

This Report was tabled 28 October 1981.

In response to a letter from the Minister for Finance, the Treasurer advised on 10 February 1982 that at least some of the recommendations of the Committee will require Cabinet consideration before a response can be made. We have been advised that a draft Cabinet Submission has been prepared and will be circulated to relevant Departments during September 1982 for comment.

- . 193rd Report - Reports of the Auditor-General, 1979/80 and March 1982

This Report was tabled on 20 April 1982.

On 26 May 1982, we requested departmental comments and advice of action taken in relation to recommendations contained in the Committee's Report. Responses were received from the Department of Defence and the Australian Capital Territory Schools Authority on 31 August 1982 and are under consideration, no other responses have yet been received.

- . 194th Report - Expenditure from the Advance to the Minister for Finance (Appropriation Act, 1980-81)

This Report was tabled on 20 April 1982.

On 30 April 1982 the Minister for Finance wrote to the Ministers for Industry and Commerce, Administrative Services and Defence seeking comments on the matters raised by the Committee. No responses have yet been received.

- . 195th Report - Overseas Property

The 195th Report containing the Finance Minute on the Committee's 172nd Report was tabled in Parliament on 21 April 1982. We wrote to the Department of Administrative Services on 21 May 1982, seeking comment on the matters raised in Chapter 3 of the Report.

The Overseas Property Committee met on 26 August 1982 to consider, among other matters, the three outstanding issues raised by the Committee. The results of that meeting are not yet to hand.

- . 196th Report - Australian War Memorial - Curatorial and Conservation Functions

This Report was tabled on 27 April 1982.

An Inter-departmental Committee, chaired by the Deputy Secretary of the Department of Home Affairs and Environment, was established to consider this Report and other matters relating to the acquisition, preservation and protection of cultural and historic material. On 31 August the Department of Home Affairs and Environment advised us that a draft response to the Committee's Report had been referred to the Inter-departmental Committee for consideration.

- . 197th Report - Coal Export Duty

This Report was tabled on 29 April 1982.

The Minister for Finance wrote to the Minister for Industry and Commerce and the Minister for Trade and Resources on 20 May 1982 seeking responses to the recommendations contained in the Report. The Minister for Trade and Resources responded on 30 August 1982; no response has yet been received from the Minister for Industry and Commerce.

. 198th Report - Government Aircraft Factories

This Report was tabled on 4 May 1982.

We wrote to the Department of Defence Support on 26 May 1982 requesting a response to the Committee's recommendations. A response was received on 7 September 1982 and is now under consideration.



R.G. Humphry
First Assistant Secretary
Accounting and Supply Division
15 September 1982

APPENDIX C

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 D

LIST OF REPORTS PRESENTED BY THE PUBLIC ACCOUNTS

COMMITTEE: 1952 - 1982

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parlia- mentary 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 Pro- cedure in the House of Representatives on the Supply and Appro- priation Bills	20 Nov 1953	2 of 1953-54	16
9	'Stephan' Prefabric- ated Buildings to- gether with Treasury Minutes on 1st and 3rd Reports of the Committee and State- ments on the Privil- eges 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>Parlia- mentary 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 Esti- mates 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 Inquir- ies: The Cleaning of Commonwealth Offices; the Steam Raising Plant operated by the Department of Works at Repatriation Hos- pitals; the Use of State Estate Duty Assessments for Com- monwealth Estate Duty Purposes; Grants to Quasi-Governmental and Public Organiza- tions; 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>Parlia- mentary 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>Parlia- mentary 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>Parlia- mentary 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>Parlia- mentary 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>Parlia- mentary 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>Parlia- mentary 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>Parlia- mentary 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>Parlia- mentary 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>Parlia- mentary 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 1-68th 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>Parlia- mentary 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 Committees 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.
188	Annual Report 1980-81	27 Oct 1981	235 of 81	*
189	Airport Fire Tenders	27 Oct 1981	259 of 81	n.p.
190	Inquiry into Petroleum Royalties and Excise	27 Oct 1981	236 of 81	n.p.
191	Commonwealth Government Financial Administration - A Handbook	10 Nov 1981	211 of 81	*
192	Collection and Dissemination of Statistics - A Discussion Paper	10 Nov 1981	237 of 81	n.p.

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parlia- mentary Paper No</u>	<u>Finance Minute - Report No.</u>
193	Reports of the Auditor-General 1979-80 and March 1981	20 Apr 1982	84 of 82	n.p.
194	Expenditure from the Advance to the Minister for Finance Appropriation Acts 1980/81	20 Apr 1982	85 of 82	n.p.
195	Finance Minute on the Committee's 172nd Report	20 Apr 1982	86 of 82	*
196	The Australian War Memorial Conservation and Curatorial Functions	27 Apr 1982	87 of 82	n.p.
197	Coal Export Duty	29 Apr 1982	88 of 82	n.p.
198	Department of Industry and Commerce - Government Aircraft Factories	4 May 1982	93 of 82	n.p.

* not applicable
n.p. not yet presented

APPENDIX E

PUBLIC ACCOUNTS COMMITTEE MEETINGS

Thirteenth Committee 1 July 1981 - 30 June 1982

<u>Meeting</u>	<u>Type Full/ Sectional</u>	<u>Date</u>	<u>Place</u>	<u>Main Subject</u>
22	Full	20.7.81	Moura	Inspection of Coal Mining Operations
23	Full	21.7.81	Goonyella	Inspection of Coal Mining Operations
24	Full	22.7.81	Mackay	Inspection of Coal Mining Operations
25	Full	3.9.81	Melbourne	Finance Minute on PAC Report 172 on Overseas Property; PAC Conference; Ultra Large Fire Tenders; ADP
1	Sectional A-G's 1979-80 Report	4.8.81	Melbourne	Inspection of Government Aircraft Factories
1	Sectional Committee	5.8.81	Melbourne	Petroleum Royalties and Excise; Advance to the Minister for Finance 1980-81
2	Sectional A-G's 1979-80 Report	14.8.81	Sydney; Melbourne	Inspections of the Commonwealth Aircraft Corporation and Hawker de Havilland Australia Ltd facilities
26	Full	20.8.81	Canberra	Committee Program; A-G's Report March 1981; Commonwealth/State Financial Relationships
27	Full	25.8.81	Canberra	Coal Export Duty; Commonwealth/State Financial Relationships; Petroleum Royalties and Excise; Committee Photograph
28	Full	7.9.81	Canberra	Funding of Tertiary Education; Coal Export Duty; Income Maintenance Programs; Handbook on Commonwealth Financial Administration; Ex-Gratia Payments; Advance to the Minister for Finance 1980-81; Collection and

<u>Meeting</u>	<u>Type Full/ Sectional</u>	<u>Date</u>	<u>Place</u>	<u>Main Subject</u>
				Dissemination of Statistics; Commonwealth/State PAC Conference; Accounting Standards of Commonwealth Statutory Authorities.
29	Full	8.9.81	Canberra	Collection and Dissemination of Statistics
1	Sectional A - Advance to the Minister for Finance 1980-81	10.9.81	Canberra	Public Hearing - Defence Medical Services
1	Sectional B - Advance to the Minister for Finance 1980-81	10.9.81	Canberra	Public Hearing - Natural Disaster Relief and Restoration Funding
2	Sectional A - Advance to the Minister for Finance 1980-81	15.9.81	Canberra	Public Hearing - Reserve Capacity Maintenance in Government Factories
2	Sectional B - Advance to the Minister for Finance 1980-81	15.9.81	Canberra	Public Hearing - Australian Federal Police
30	Full	17.9.81	Canberra	Advance to the Minister for Finance 1980-81; Collection and Dissemination of Statistics
31	Full	22.9.81	Canberra	Coal Export Duty; ACT Schools Authority
32	Full	24.9.81	Canberra	Advance to the Minister for Finance 1980-81; ACT Schools Authority; Collection and Dissemination of Statistics
33	Full	24.9.81	Canberra	Collection and Dissemination of Statistics
34	Full	13.10.81	Canberra	Income Maintenance Programs; Public Hearing - Auditor-General's March 1981 Report, Overseas Accounting Arrangements
35	Full	15.10.81	Canberra	Public Hearing - Overseas Accounting Arrangements

<u>Meeting</u>	<u>Type Full/ Sectional</u>	<u>Date</u>	<u>Place</u>	<u>Main Subject</u>
36	Full	20.10.81	Canberra	Public Hearing - Reserve Capacity Maintenance in Government Factories - Compensation Payments
37	Full	22.10.81	Canberra	PAC Annual Report 1980-81; Public Hearing - Finance Minute on PAC 172nd Report on Overseas Property
38	Full	27.10.81	Canberra	Tabling Arrangements for Committee Reports; Funding of Tertiary Education; Efficiency of Revenue Raising; Summer Recess Meetings; Visit to Department of Foreign Affairs
39	Full	17.11.81	Canberra	Auditor-General's September 1981 Report - meeting with Auditor-General; Sectional Committee Arrangements
40	Full	18.11.81	Canberra	Meeting with observers and staff on the Committee Program
41	Full	2.12.81	Canberra	Inspection of the Australian War Memorial
42	Full	3.12.81	Canberra	Inspection of the Australian Archives Conservation Laboratory, National Library and National Gallery
1	Sectional - A-G's March 1981 Report, Australian War Memorial	4.12.81	Canberra	Public Hearing - Australian War Memorial, Curatorial and Conservation Functions
43	Full	16.2.82	Canberra	Status of Inquiries; Secretariat; Expenditure Restraint; Medical Benefits Inquiry; Amendments to Audit Act; National Welfare Fund; Canberra Commercial Development Authority
44	Full	18.2.82	Canberra	Expenditure Restraint; Draft Reports on HMAS Stirling, Accounting at Overseas Posts and Coal Export Duty

<u>Meeting</u>	<u>Type Full/ Sectional</u>	<u>Date</u>	<u>Place</u>	<u>Main Subject</u>
45	Full	23.2.82	Canberra	Draft Reports; Advance to the Minister for Finance 1980-81; Department of Finance Minute on 172nd Report on Overseas Property, Reserve Capacity Maintenance at Government Factories
6	Sectional - Financial Statements of Commonwealth Undertakings	25.2.82	Canberra	Discussion of draft report on Financial Statements of Commonwealth Undertakings
46	Full	25.2.82	Canberra	Master Builders Association; Draft Reports on the Government Aircraft Factories and Coal Export Duty
47	Full	9.3.82	Canberra	Draft Reports on the Australian War Memorial, Coal Export Duty and the Government Aircraft Factories
1	Sectional - Senior Management	10.3.82	Canberra	Meeting with P.A. Australia
48	Full	11.3.82	Canberra	Australian War Memorial; Government Aircraft Factories Report; A-G's September 1981 Report; Senate Standing Committee on Finance and Government Operations; Payments of Pensions Overseas
2	Sectional - Senior Management	11.3.82	Canberra	Private meeting on Senior Management issues
7	Sectional - Financial Statements of Commonwealth Undertakings	11.3.82	Canberra	Revised draft of Discussion Paper; Brisbane Seminar; Senate Standing Committee on Finance and Government Operations
3	Sectional - Senior Management	16.3.82	Canberra	Meeting with Department of Housing and Construction and Home Affairs and Environment

<u>Meeting</u>	<u>Type Full/ Sectional</u>	<u>Date</u>	<u>Place</u>	<u>Main Subject</u>
49	Full	16.3.82	Canberra	Canberra Commercial Development Authority; Australian War Memorial; Institute of Chartered Accountants Congress
50	Full	17.3.82	Canberra	Informal Discussions with Touche Ross and Co.
1	Sectional - Income Maintenance	18.3.82	Canberra	Discussion Paper - Income Maintenance Programs
4	Sectional - Senior Management	18.3.82	Canberra	Discussions with the Department of Foreign Affairs
5	Sectional - Senior Management	18.3.82	Canberra	Discussions with the Department of Education
51	Full	18.3.82	Canberra	Discussions with Mr K.J. Sharp, Head of the British Government Accountancy Service
1	Sectional - Bilateral Overseas Aid	18.3.82	Canberra	Introduction to the Inquiry
52	Full	23.3.82	Canberra	Canberra Commercial Development Authority; Department of Health - Medical Benefits Schedule
6	Sectional - Senior Management	23.3.82	Canberra	Discussions with the Department of Administrative Services and the Department of Defence
8	Sectional - Financial Statements of Commonwealth Undertakings	25.3.82	Canberra	Revised draft of Discussion Paper; Co-operation with the Senate Standing Committee on Finance and Government Operations
7	Sectional - Senior Management	25.3.82	Canberra	Meeting with the Department of the Treasury
53	Full	25.3.82	Canberra	Canberra Commercial Development Authority; Department of Health - Medical Benefits Schedule

<u>Meeting</u>	<u>Type Full/ Sectional</u>	<u>Date</u>	<u>Place</u>	<u>Main Subject</u>
54	Full	25.3.82	Canberra	Canberra Commercial Development Authority
55	Full	20.4.82	Canberra	Tabling Speeches for Reports 193, 194 and 195; Department of Health - Medical Benefits Schedule; Bilateral Overseas Aid; Excise and Deferred Customs Duties; Funding of Tertiary Education
9	Sectional - Financial Statements of Commonwealth Undertakings	20.4.82	Canberra	Senate Standing Committee on Finance and Government Operations; Revised draft of Discussion Paper
8	Sectional - Senior Management	20.4.82	Canberra	Discussions with the Administrative and Clerical Officers Association
1	Sectional - Excise and Deferred Customs Duties	21.4.82	Canberra	Excise and Deferred Customs Duties Briefing Note discussed
9	Sectional - Senior Management	21.4.82	Canberra	Meeting with Senior Women in the Australian Public Service
2	Sectional - Income Maintenance	22.4.82	Canberra	Questionnaire on Income Maintenance Programs
10	Sectional - Senior Management	22.4.82	Canberra	Meeting with the Public Service Board
2	Sectional - Bilateral Overseas Aid	22.4.82	Canberra	Public Hearing - Report of the A-G on an Efficiency Audit: Administration of Australia's Bilateral Overseas Aid Program by the Australian Development Assistance Bureau
11	Sectional - Senior Management	22.4.82	Canberra	Discussions with CRA Ltd
56	Full	27.4.82	Canberra	Tabling Speeches on the Australian War Memorial Report and the Coal Export Duty Report; Committee Program

<u>Meeting</u>	<u>Type Full/ Sectional</u>	<u>Date</u>	<u>Place</u>	<u>Main Subject</u>
12	Sectional - Senior Management	27.4.82	Canberra	Private meeting with Academics
3	Sectional - Bilateral Overseas Aid	27.4.82	Canberra	Public Hearing - Department of Foreign Affairs and the Australian Development Assistance Bureau
4	Sectional - Bilateral Overseas Aid	29.4.82	Canberra	Public Hearing - Department of Foreign Affairs and the Australian Development Assistance Bureau
13	Sectional - Senior Management	29.4.82	Canberra	Meeting with the Second Division Officers Association
14	Sectional - Senior Management	4.5.82	Canberra	Meeting with the Promotions Appeal Committee Chairman
57	Full	4.5.82	Canberra	Tabling Speech on the Government Aircraft Factories Report; Tabling of Report out of Session; Advance to the Minister for Finance 1981-82
5	Sectional - Bilateral Overseas Aid	5.5.82	Canberra	Inspections of Australian Aid Projects; Conflict with Senate Sittings
15	Sectional - Senior Management	6.5.82	Canberra	Meeting with Sir Geoffery Yeend
6	Sectional - Bilateral Overseas Aid	18.5.82	Canberra	Public Hearing - Department of Trade and Resources, Department of the Treasury and Australian Council for Overseas Aid
58	Full	20.5.82	Canberra	Department of Health - Medical Benefits Schedule; Financial Statements of Commonwealth Undertakings
1	Sectional A - A-G's Report September 1981	20.5.82	Canberra	Public Hearing - Department of Social Security, National Benefits System

<u>Meeting</u>	<u>Type Full/ Sectional</u>	<u>Date</u>	<u>Place</u>	<u>Main Subject</u>
1	Sectional B - A-G's Report September 1981	20.5.82	Canberra	Public Hearing - Department of Finance, Expenditure in Excess of Governor-General's Warrant and Closing of Accounts at year end
7	Sectional - Bilateral Overseas Aid	20.5.82	Canberra	Public Hearing - Administrative and Clerical Officers Association and Development Assistance Officers Association
3	Sectional - Income Maintenance	20.5.82	Canberra	Discussions with Departments on Income Maintenance Questionnaire
59	Full	20.5.82	Canberra	In Camera Inquiry - Department of Health - Use of Commonwealth Medical Benefits Schedule
60	Full	21.5.82	Canberra	Third Parliamentary Seminar - Parliamentary Accountability and Management of the Public Sector: Selection and Development of Senior Public Servants
8	Sectional - Bilateral Overseas Aid	25.5.82	Canberra	Public Hearing - Department of Finance and the Public Service Board
16	Sectional - Senior Management	7.6.82	Melbourne	Discussion of outline of Draft Report
2	Sectional - Excise and Deferred Customs Duties	7.6.82	Melbourne	Public Hearing - Department of Industry and Commerce, Excise and Deferred Customs Duties
3	Sectional - Excise and Deferred Customs Duties	8.6.82	Melbourne	Inspections of Carlton and United Breweries Abbotsford Plant
9	Sectional - Bilateral Overseas Aid	8.6.82	Melbourne	Public Hearing - Community Aid Abroad, World Vision and Australian Professional Consultants Council
61	Full	8.6.82	Melbourne	Use of Medical Benefits Schedule; Senate Joint House Inquiry

<u>Meeting</u>	<u>Type Full/ Sectional</u>	<u>Date</u>	<u>Place</u>	<u>Main Subject</u>
4	Sectional - Excise and Customs Duties	22.6.82	Darwin	Inspection of Ranger Uranium Mine and Processing Plant
5	Sectional - Excise and Deferred Customs Duties	23.6.82	Darwin	Inspection of Yalumba (N.T.) and N.T. Brewery Public Hearing - Department of Industry and Commerce, Excise and Deferred Customs Duties

APPENDIX F

MEMBERS OF THE JOINT PARLIAMENTARY COMMITTEE OF PUBLIC ACCOUNTS

First 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 Hume, 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.
Alan Shallcross Hulme, M.P.
Hugh Alan 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.
Wyllie 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 Colston
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 Keeffe
Senator Milivoj Emil Lajovic
Senator Anthony John Messner
Senator John Odin 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 Odin 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.