



**Finance Minute
Report 194—
Expenditure from the
Advance to the
Minister for
Finance
(Appropriation Acts 1980-81)**

Report

208

Joint Committee of
Public Accounts

DEPARTMENT OF THE SENATE	
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<i>William Farn</i>	
Clerk of the Senate	

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

JOINT COMMITTEE OF PUBLIC ACCOUNTS

208TH REPORT

**FINANCE MINUTE ON THE COMMITTEE'S 194TH REPORT -
EXPENDITURE FROM THE ADVANCE TO THE MINISTER FOR FINANCE
(APPROPRIATION ACTS 1980-81)**

**Australian Government Publishing Service
CANBERRA 1983**

JOINT COMMITTEE OF PUBLIC ACCOUNTS

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on Expenditure

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DUTIES OF THE COMMITTEE

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

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.

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PREFACE

Arrangements to ensure that appropriate action is taken in response to comments contained in the Committee's Reports have been in operation since 1952 although reviewed periodically. These were known as Treasury Minute arrangements.

Following the creation of the Department of Finance on 7 December 1976 it was agreed that the arrangements should continue as before and should now be known as the Department of Finance Minute.

As they now stand the procedures are:

1. The Report of the Committee is tabled by the Chairman in the House of Representatives and by a Member of the Committee in the Senate. Motions are moved in both Houses of the Parliament that the Report be printed as a Parliamentary Paper.
2. The Chairman of the Committee thereafter forwards a copy of the Report to the responsible Minister and to the Minister for Finance with a request that he give the Report his consideration and inform the Chairman of the action taken to deal with the Committee's conclusions.
3. The reply which is in the form of a Department of Finance Minute, is then examined by the Committee and, together with the conclusions of the Report to which it relates, is submitted as soon as possible as a Report to the Parliament.
4. Should the Committee find during its examination of a Department of Finance Minute that certain recommendations are not fully dealt with or are subject to a further Minute, it holds an exploratory discussion with officers of the Department of Finance prior to the submission of the Minute to the Parliament.
5. In reporting a Minute to the Parliament, the Committee, except in special cases does not usually make any comment other than to note recommendations not fully dealt with or subject to a further Minute.

6. When the Committee next examines the department concerned the Department of Finance Minute is considered by the Committee if applicable.

7. The Department of Finance furnishes the Committee with a half-yearly report on outstanding Minutes, indicating the progress made in dealing with the Committee's comments.

In accordance with the procedures outlined above, this Report documents the Department of Finance Minute which was submitted in response to the Committee's 194th Report.

For and on behalf of the Committee.


Senator G. Georges
Chairman


M.J. Talberg
Secretary
Joint Parliamentary Committee of Public Accounts
Parliament House
Canberra
8 September 1983

CHAPTER 1

INTRODUCTION

1.1 The Committee's 194th Report which examined departments' expenditure from the Advance to the Minister for Finance (Appropriation Acts 1980-81) was tabled in Parliament on 20 April 1982. A summary of that Report appears in Chapter 2. Chapter 3 reproduces the Committee's conclusions and the Finance Minute of 20 April 1983 outlining departmental responses to these.

1.2 The Committee is satisfied with the response to the above Report and notes that as a result of the Committee's inquiry, policy revisions were effected to establish new procedures to apply to departments submitting applications for funds which will remain a final charge to the Advance in a certain year. In particular, applications which are approved by the Minister for Finance or his delegate are forwarded to the Committee for examination. (See Appendix 4)

CHAPTER 2

SUMMARY OF COMMITTEE'S 194TH REPORT

2.1 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.

2.2 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 usual 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.

2.3 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.

2.4 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.

2.5 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. Notwithstanding this, the Committee resolved to act in closer consultation in the future with the Department of Finance in examining departmental requests for funds from the Advance and their final explanations of expenditure. The Committee expects this will foster the correct use of the Advance by departments.

CHAPTER 3

DEPARTMENT OF FINANCE MINUTE ON 194TH REPORT

3.1 The Department of Finance has examined the Committee's 194th Report and discussed with the departments concerned the observations and conclusions of the Committee.

3.2 Set out below are the recommendations of the Report together with the responses from departments in the form of Department of Finance Minute of 20 April 1983.

GENERAL CONCLUSIONS

RECOMMENDATION 1

The Committee found that it was necessary to obtain supplementary information from departments in respect of items of expenditure from the Advance to the Minister for Finance, and is concerned that in these cases an adequate explanation was not provided in the initial submission. The supplementary information fell into three categories:

- more detailed explanation of the need for funds from the Advance under the 'urgent and unforeseen' criteria outlined in Department of Finance Circular 1981/8 (see Appendix B) and of under expenditure of the funds obtained;
- more background information on the policy and administrative aspects of the expenditure items involved; and
- discrepancies between the submissions to the Department of Finance requesting funds from the Advance and the explanations of the expenditure submitted to the Committee.

Following an examination of the supplementary information the Committee is satisfied that in most cases the expenditure from the Advance to the Minister for Finance was confirmed as urgent and unforeseeable requirements for which provision could not have been made in the Appropriation Acts. However, in its scrutiny of the 1981/82 expenditure from the Advance, the Committee will act in closer consultation with the Department of Finance in examining departmental requests for funds 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.

Response

3.3 The Department of Finance in consultation with the Joint Committee of Public Accounts has established new procedures to apply for departments submitting applications for funds which will remain a final charge to the Advance to the Minister for Finance in a particular financial year. The major feature of the new procedures is that such applications for funds which are approved by the Minister for Finance or his delegate will be forwarded to the Committee for examination.

3.4 Details of the new procedures were advised to departments by Department of Finance Circular 1982/33 on 30 November 1982 (a copy of the Circular appears at Appendix A).

DEPARTMENT OF ADMINISTRATIVE SERVICES - AUSTRALIAN FEDERAL POLICE

RECOMMENDATION 2

The Committee is concerned that it took from 10 June 1981 to 22 June 1981 for funds to be transferred to Geneva for payment of the outstanding account and for that reason the account remained unpaid at 30 June 1981. However the Committee is satisfied that the funds drawn from the Advance to the Minister for Finance were necessary to meet urgent and unforeseen requirements.

3.5 The Department of Finance's Geneva Accounting Office was asked for its comments on the reasons for the delay of 12 days from 10 to 22 June in the transfer of funds for the overseas removal costs of the Australian Federal Police and the fact that certain accounts remained unpaid at 30 June. The Geneva Accounting Office has advised that six cables were sent requesting funds from the Department of Administrative Services, between 9 June and 18 June. On 19 June a cable was received from the Department of Administrative Services stating that in respect of Division '138/2/05' funds are not available. Please pay 1981/82. Action was then taken by the Accounting Office to repay all cheques drawn in respect of the unpaid accounts. An additional Funds Advice was however received by air mail and processed on 22 June 1981, the day before accounts processing in Geneva finished for the year. It should be noted that no reference was made to the existence of this Funds Advice in the cable sent by the Department of Administrative Services on 19 June. Because of the large volume of transactions being processed at the end of the financial year, this additional Funds Advice was not related to the unpaid accounts and consequently they remained unpaid in 1980-81.

3.6 The Australian Federal Police state that they did not receive any of the cables from Geneva Accounting Office, nor were they the originator of the only cable on this matter that the Geneva Accounting Office received on 19 June advising that there were no funds available.

3.7 The breakdown in communication within the Department of Administrative Services, was of a clerical nature and procedures are considered adequate to prevent a recurrence. The Department of Finance believes that all reasonable efforts were made by their Geneva Office to resolve this problem.

DEPARTMENT OF DEFENCE

RECOMMENDATION 3

The Committee is concerned at the lack of comparative costs between civilian and Services health care provision and recommends that estimates of such costs be produced. At present the only measure for the use of civilian support is when the requirement exceeds the capacity of the Service to cope.

Response

3.8 The Department of Defence has advised that because of the different emphasis between civilian and Services health care, a proper basis for cost comparisons between them does not exist. Civilian health care is almost entirely devoted to 'illness' care and the costings in the civilian sector, whether it be by item of service, by institution or by organisation, reflect this. By contrast the Defence Force Health Services are committed to the support of the respective elements of the Armed Services not only in caring for the sick but in monitoring and promoting the health of its members (periodic medical examinations and positive health promotion), in monitoring environmental and occupational hazards, in developing equipments and training for operational contingencies and in researching, training and developing expertise in specialised areas such as aviation medicine, underwater medicine, battlefield medicine, malariaology and aeromedical evacuation. These activities cannot be compartmentalised and the majority of medical staff at all levels have some involvement in these non-clinical areas. Indeed the role of the Defence Force Health Services is the conservation of manpower. The task is to have fit people able and capable (medically) to undertake their assigned duties when and where required.

3.9 Superficially it may appear relevant to compare the costs of a Service hospital with a civilian institution. However, reference to the activities of a Service hospital will serve to point up the differences.

3.10 The Air Force hospital at Richmond (No 3 RAAF Hospital) in addition to providing in-patient care for all RAAF units in NSW, provides a general practice clinic for all Richmond units, specialist clinics for Sydney based personnel and health assessment facilities as part of an ongoing health promotion program. There is an environmental health section which supervises the general hygiene of the base, monitors occupational health in the workshops and is responsible for quarantine procedures for aircraft arriving from overseas. Richmond is the home of the air transport organisation and as such provides aeromedical evacuation training and facilities. Some 70 evacuation flights are carried out per year, many from overseas locations but staffed by No 3 RAAF Hospital personnel. Aviation medicine training of aircrew is carried out on a regular basis involving use of a decompression chamber. The medical support of exercises and contingency deployments is vested in No 3 RAAF Hospital and they are required to train personnel, maintain and develop equipment and provide staff when such occasions arise. They are currently running an alcohol rehabilitation and education program on a residential basis with six week programs for eight personnel at a time. There is a dental section providing general practitioner level dental care for all Richmond personnel whilst the pathology laboratory not only serves the hospital but acts as a central reference and training laboratory for the RAAF as a whole.

3.11 This host of activities, most not represented in a civilian institution, is shared amongst the staff with the majority cross-trained and utilised in several areas. It is, thus, impossible to identify separately that portion of the effort which resembles civilian activities and equally impossible to provide a relevant base for cost comparison.

3.12 The question of costing was also raised at the time of the Jamieson inquiry into the efficiency of hospitals and, although this problem has exercised the minds of personnel within the Department for a considerable time, no ready solution has come to light. However, an exercise, aimed at identifying the costs of running Service hospitals and other bedded centres over the period 1968-69 to 1979-80 together with the amount paid from Defence funds for civilian medical services for that period, was attempted. While the results of the exercise should be treated as indicative only, they do not adversely reflect on the Service system. For example, the official publication 'Social Indicators No 2/1978' estimated the per capita cost of health care in Australia (Governmental and private) in 1976 to be \$447 per annum while the Defence study estimated the direct running costs of Service hospitals and bedded centres together with the amount paid for civilian services in 1976-77 to be \$21.599m which, when

spread across a permanent force population of 70,081 (as at June 1977) is a per capita expenditure of \$308. Whilst \$21.599m does not represent the total expenditure on Australian Defence Forces (ADF) health services, it represents the bulk of expenditure on clinical services and therefore is a reasonable comparison with civilian expenditure.

3.13 Even if ADF health service costs were higher, a reasonable level of expenditure could be justified on the grounds of economies achieved by manpower conservation. It is common practice in the Services to hospitalise personnel with relatively minor disabilities - those which would be dealt with domestically in civilian life - in order to hasten recovery and return the member to the workforce in the shortest possible time. On these occasions expenditure of health funds is more than offset by retention of productivity, though an accurate costing has not been attempted.

3.14 It is not possible to isolate those elements of ADF health service expenditure that are strictly comparable with costs in the civilian sector. However, what data are available tend to the conclusion that this expenditure is not excessive and must be balanced against the stated role of the ADF health services in supporting the operations of the Defence Forces and contributing to manpower conservation.

RECOMMENDATION 4

The Committee further recommends that medical and dental services be made available to dependants of members of the Forces, where there is adequate capacity, at accepted Public Hospital contribution rates for other than Service personnel. Such a policy could improve the career structure in the Services for medical and para-medical personnel.

Response

3.15 The Department of Defence considers that the capacity does not exist to warrant a change in policy with respect to the provision of medical and dental services to dependants of members of the Forces. The ADF is approximately 94% male in strength. Service hospitals are oriented to this male predominance and do not possess the physical facilities that would allow any sizeable increase in female patient numbers. There are no suitable infant facilities available. The care of women and children, quite apart from staffing difficulties, would demand considerable expenditure on facilities and equipment.

3.16 The function and roles of the ADF Health Services are military and encompass many more facets than sickness care in a domestic setting. The roles, with technological progress, are becoming more complex and cannot afford to be diluted.

3.17 The experience of 25 years of dependant care at Butterworth leads to the conclusion that this aspect has not been a factor in the retention of medical staff or of Service members in general.

3.18 With respect to dental care it is advised that dental officer establishments are based entirely on a population/work ratio (which can be measured more accurately than medical care) and there is no spare capacity.

3.19 There is not adequate capacity within current establishments or physically within current facilities to offer medical and dental care to dependents of members other than the emergency care already authorised. For Army, dispersal of units, both nationally and within cities, makes Service provided dependant care unacceptable to many families.

3.20 It is emphasised that emergency medical and/or dental treatment will continue to be available to all civilians.

RECOMMENDATION 5

The Committee recommends that recruitment of nurses and doctors for the armed Services be viewed as a major priority by them. At present there appears to be no clear policy for recruitment of medical and para medical personnel.

Response

3.21 The recruitment of qualified medical staff has always been regarded as a high priority and regular widespread advertising has been pursued for many years. Commercial advertising agencies have been utilised to produce extensive and attractive literature and have themselves conducted 'market surveys' prior to producing this material.

3.22 Whilst many enquiries are received it is evident that, for the majority of professional people, the hierarchical military structure coupled with the necessary domestic turbulence is not acceptable.

RECOMMENDATION 5

The Committee sees a pressing need for the development of more suitable undergraduate training schemes. In particular it recommends more extensive use of repatriation facilities as a training area for service personnel, especially nurses. An improved policy of Reserve recruitment is another alternative which would ensure that a number of nurses and doctors are brought into the forces on a regular basis, resulting in a supplement to existing numbers of staff and an improvement in the level of facilities provided.

Response

3.23 Undergraduate Training Undergraduate cadetships are offered in medicine, dentistry and pharmacy. They have been successful in that all available places are normally filled and have been in recent years. When there has been a shortfall the reasons have been those that apply to direct entry applications, ie a perceived lack of attraction for Service life rather than any shortcomings in the scheme itself.

3.24 Use of Repatriation Facilities Veterans' Affairs (Repatriation) hospitals are, to all intents and purposes, civil hospitals albeit catering to a selected proportion of the population. From a training point of view they offer no advantages or disadvantages over any large public hospital. However, it should be emphasised that training in curative medicine is really not a problem for the Services - most hospitals can and do help us here. What civilian hospitals cannot achieve is training for our military role, which must be undertaken in Service facilities.

3.25 Nursing officers (male and female) are recruited both trained and with a minimum of one year post-qualification experience. The Services benefit from a spread of training and experience rather than concentrating on one class of institution. So far as providing Service sponsored post-graduate experience is concerned, arrangements are made with the most suitable institution which may on occasions be a Repatriation hospital. However, in some specialist areas, Repatriation hospitals do not have facilities that match the major teaching hospitals.

3.26 Use of Reserves to supplement existing staff numbers Because of the differing roles for Reservists in each Service, there are Service differences in the employment of Reserve medical personnel. In the Navy and Air Force, extensive use is made in filling manning vacancies. They serve on full-time duty either to fulfil Reserve Service requirements (Active Reserves) or on a voluntary basis (Inactive Reserves).

3.27 Within the Army, where Reserve Units are included in the Order of Battle, Reservists are mainly employed in Army Reserve medical units in field and major Defence exercises. This is seen by the medical personnel as being consistent with their reasons for joining the Army Reserve.

3.28 Constraints, however, are placed by limitations on length of service that can be authorised, and the ability of the Reservist to obtain leave from his primary occupation. A high proportion of Reserve Nursing Officers are married and domestic commitments limit their employment.

NATURAL DISASTER RELIEF - DEPARTMENT OF FINANCE

3.29 The Department of Finance as the central authority responsible for Commonwealth funding under Appropriation Item 852/00/01 - Natural Disaster Relief and Restoration has provided responses to the Committee's recommendations relating to Natural Disaster Relief.

3.30 The Department has however, expressed concern that the substance of the Committee's concerns was not discussed with officers of the Department who gave evidence at the Committee's hearing. It has been suggested that such discussion would have dispelled some of the misconceptions on which the Committee's recommendations are based.

RECOMMENDATION 6

Natural disaster relief and restoration funding be streamlined through the establishment of one of the existing Commonwealth Departments as a co-ordinating authority, reducing the number of Commonwealth Departments directly involved but still drawing on the expertise existing within these Departments.

Response

3.31 Natural disaster relief and restoration (item 852/00/01) provides funds necessary to meet the Commonwealth's contribution under the natural disaster relief arrangements towards expenditure by the States (and the Northern Territory) on approved relief measures in a financial year.

3.32 Only one Department - the Department of Finance - is involved with the administration and making of payments under the natural disaster relief and restoration arrangements, although other Departments notably the Department of Prime Minister and Cabinet and, in the case of droughts, the Department of Primary Industry, are consulted as necessary.

3.33 The Commonwealth's assistance to State counter disaster organisations is a separate program administered through the Natural Disasters Organisation and with quite different objectives. It is difficult to see how the establishment of an existing Commonwealth Department as a co-ordinating authority administering both disaster relief and counter disaster programs could streamline the provision of assistance. Commonwealth assistance to States' counter disaster organisations has the purpose of assisting, through the provision of financial and material assistance, those organisations so they are better prepared to provide immediate assistance during, and immediately after, natural disasters and, as well, to carry out their civil defence tasks. The natural disaster relief arrangements provide financial assistance to the States to help them meet the unpredictable and sometimes large costs involved in post-disaster rehabilitation.

3.34 In recognition of the severity of the current drought and the importance to the national economy of maintaining a viable primary industry sector, the Commonwealth has introduced, and will fully fund as a program distinct from the natural disaster relief arrangements, the fodder subsidy and interest subsidy schemes. As these schemes involve direct assistance to primary producers, the Department of Primary Industry has the responsibility for co-ordinating the policy and administrative aspects of the schemes.

RECOMMENDATION 7

The Commonwealth adopts a more active role in both approving disaster relief measures and implementing new measures; in particular it is envisaged that the Commonwealth no longer wait to be approached by the States after the event.

(In presenting the Report in the House of Representatives, the Committee's Chairman indicated this should reduce the time taken for payments to be made.)

Response

3.35 The Department of Finance has advised that:

The natural disaster relief arrangements recognise that the States, in line with their constitutional responsibilities in this area, are responsible for the selection, implementation and funding of relief measures, while the Commonwealth's role is to provide the States with financial assistance when a State's expenditure on approved relief measures in a financial year exceeds its financial capacity.

We doubt that a more active role by the Commonwealth in selecting and implementing relief measures would reduce the time taken for the payments to be made. The States are in the best position to respond to natural disasters and to determine, develop and speedily implement relief measures.

Over the years, a range of standard relief measures has been recognised as eligible measures for Commonwealth financial support that the States can implement without further reference to the Commonwealth. It has been our experience that these 'core measures' are the ones usually implemented in the event of a disaster.

Further flexibility can be introduced into the arrangements in exceptional circumstances as illustrated in the current drought when the Commonwealth indicated to the States that it would accept a number of changes and additions to core drought relief measures as eligible for assistance if the States wished to implement them.

The newly introduced fodder subsidy and interest rate subsidy schemes indicate that the Commonwealth can become directly involved in the implementation of new measures when exceptional circumstances warrant. It should be noted, in this context, that the States are administering the fodder subsidy scheme.

RECOMMENDATION 8

A more equitable distribution of natural disaster relief from State to State may result from consideration of factors such as climatic conditions and type of agricultural development.

Response

3.36 Under the natural disaster relief arrangements, the main factors determining the distribution of Commonwealth assistance from State to State are the incidence and severity of disasters and the financial capacity of each State to fund relief measures from its own resources. To this extent, the arrangements already provide for the equitable distribution of natural disaster relief between States.

3.37 Factors such as climatic condition and type of agriculture are taken into account by the States in selecting and implementing relief measures and by the Commonwealth when approving measures for Commonwealth assistance under the natural disaster relief arrangements.

RECOMMENDATION 9

Preventative conservation action by primary producers could be encouraged by appropriate Government incentives. A publicity program could be mounted to make existing concessions well known.

3.38 The natural disaster relief arrangements are concerned only with the funding of relief measures following natural disasters. However, other Commonwealth assistance by way of taxation concessions and programs such as the National Water Resources Program is directed towards encouraging preventative action by primary producers. The States also provide a range of measures designed to encourage preventative conservation by primary producers.



**CIRCULAR MEMORANDUM
TO DEPARTMENTS**

ADVANCE TO THE MINISTER FOR FINANCE

This circular advises of new procedures that are to be followed by Departments when seeking approval for funds from the Advance to the Minister for Finance (AMF) where those funds, if they are approved, will remain a final charge to the AMF at the close of the financial year.

The revised arrangements are being implemented following a request from the Joint Committee of Public Accounts (JCPA).

The Minister for Finance has agreed that copies of all departmental applications for funds from the AMF which will remain a final charge to the AMF at 30 June be sent to the JCPA as soon as possible after approval is granted to the use of funds from the AMF; "non-approved" applications will not be sent to the JCPA.

This arrangement will supersede the current "after the end of the financial year" procedure which requires departments to submit to the JCPA explanations in respect of each amount that remains a final charge to the AMF.

To assist the JCPA in its assessment of the need for recourse to the AMF, it will be necessary for departments to ensure that applications submitted to this Department for funds from the AMF which will remain a final charge to the AMF at 30 June contain or are supported by detail which will enable the JCPA to assess the requirement - Estimates Explanations relating to the appropriation item concerned that were submitted to the Parliament in the Budget and Additional Estimates contexts or, where a new item is concerned, similar background information, are suggested as possible supporting documents.

An unedited copy of 'approved' applications will be forwarded to the JCPA.

The applications should be submitted in triplicate and are to continue to justify the 'urgent and unforeseen' criteria as advised in Finance Circular 1981/5. Applications which do not address the criteria will not be approved.

R. G. Humphry
R.G. Humphry
First Assistant Secretary
Accounting and Supply Division
20 November 1982

CONTENT INQUIRIES - Contact Inquiries: C.J. Louttit
DISTRIBUTION INQUIRIES -

APPENDIX A

FINANCE
CIRCULAR

No. 1982/33
Ref. 82/1988

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