

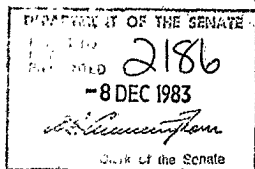


Joint Committee
of
Public Accounts—
Annual Report 1982-83

Report

216

Joint Committee of
Public Accounts



THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

JOINT COMMITTEE OF PUBLIC ACCOUNTS

216 TH REPORT

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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

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 staff and advisers for their excellent work during 1982-83. 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.



Senator G. Georges
Chairman



M.J. Talberg
Secretary
Joint Committee of Public Accounts
Parliament House
Canberra
29 November 1983

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CHAPTER 1

THE PUBLIC ACCOUNTS COMMITTEE AND ITS ACTIVITIES

Introduction

1.1 This Report to Parliament provides a summary of the Committee's Reports tabled during the financial year 1982-83, issues arising out of inquiries and other matters.

1.2 The Committee considers that it has a duty to present a comprehensive report on its activities to the Parliament each year. This also provides a convenient medium for the Committee to review the past year and to suggest improvements which may be made in Commonwealth public administration and finance.

1.3 Previous Annual Reports have dealt with the early history and the operation of the Committee. However, it is worth restating in this Report that since its re-establishment in 1951 the Committee has produced many significant reports which have led directly to an improvement in public administration and financial disclosure in the Commonwealth public sector. Major reports have been tabled on the following subjects, and include several of note in the past twelve months:

- (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)
 - 199th Report - The Form and Standard of Financial Statements for Commonwealth Undertakings - A Discussion Paper (1982)

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(ii) Automatic Data Processing in the Public Sector

- . 85th and 86th Reports - Automatic Data Processing (1966)
- . 174th, 175th and 185th Reports - Use of ADP in the Commonwealth Public Sector (1978-79 and 1981)

(iii) Internal Audit in the Public Service

- . 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)
- . 201st Report - Administration of Bilateral Overseas Aid (1982)
- . 203rd Report - Medical Fraud and Overservicing - Progress Report (1982)

(v) Principles of Administration

- . 199th Report - The Form and Standard of Financial Statements for Commonwealth Undertakings - A Discussion Paper (1982)
- . 202nd Report - The Selection and Development of Senior Managers in the Commonwealth Public Service (1982)

1.4 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.

1.5 Under new arrangements agreed to by the Speaker of the House of Representatives, the Minister Assisting the Prime Minister in Public Service Matters and the Chairmen of the Public Accounts and Expenditure Committees, efficiency audit reports are now no longer referred by motion of the House to either the Public Accounts or Expenditure Committees. The new arrangements acknowledge the Public Accounts Committee's duties under its Act to examine all reports of the Auditor-General, including efficiency audit reports. Under continuing consultative processes, the respective Committees agreed that the respective terms of reference made it unnecessary for a formal reference to be made by the House of Representatives. Consequently, the efficiency audit report on Administration of Public Hospitals will be examined by the Public Accounts Committee and the report on Management of the Main Battle Tank by the Department of Defence is being examined by the Expenditure Committee.

1.6 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 an 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, and intends to present it in 1984.

1.7 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 the third in November 1983 in Perth. The purpose of these conferences is to allow members of Public Accounts Committees and Parliamentary Committees with similar objectives throughout Australia to discuss matters of mutual concern and to encourage Federal and State co-operation on significant public sector accountability issues.

1.8 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).

1.9 Additionally, the Committee commenced the publication in 1981 of discussion papers which are designed to increase interest and debate on significant issues. While these reports are authoritative in nature and the Committee does expect official responses, they 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 for Commonwealth Undertakings.

1.10 The success of the Committee, especially in recent years, continues to build 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 highly regarded within the Commonwealth.

1.11 With the growing complexities of government, and the 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 kept informed of methods by which the efficiency and effectiveness of government programs can be assured. This Report is only one attempt to do that.

Changes to the Committee

1.12 The Thirteenth Committee ceased under Section 5(5) of the Public Accounts Committee Act 1951 when Parliament was dissolved on 5 February 1983. The Fourteenth Committee was appointed following the election and held its first meeting on 11 May 1983. Committee members past and present are listed in Appendix C.

1.13 At its first meeting, the Committee paid tribute to the work of its previous Chairman, Mr David Connolly, M.P., who served as a member of the 10th, 11th, 12th and 13th Committees from 16 July 1974 to 5 February 1983. Mr Connolly's term as Chairman of the Committee from 3 March 1976 to 5 February 1983 is exceeded only by the Committee's first Chairman, Emeritus Professor Francis Bland, C.M.G., M.P.

1.14 Senator George Georges was elected as Chairman of the Committee and Mr Alan Cadman, M.P. as Vice-Chairman. Members appointed to the Committee for the first time were Mrs Helen Meyer, M.P., Mr Gary Punch, M.P., Senator Graham Maguire and Mr Peter White, M.P. Re-appointments to the Committee were Mrs Ros Kelly, M.P., Dr Andrew Theophanous, M.P., Mr Frank O'Keefe, M.P., and Senator John Watson.

Speaking Engagements

1.15 Public awareness of the Committee's functions has led to a number of invitations for members to speak at various conferences and seminars throughout Australia. The Thirteenth

Committee was represented by its Chairman Mr D.M. Connolly, M.P., at two seminars of the Australian Society of Accountants. In Canberra and Adelaide he spoke on Enhancing the Effectiveness and Efficiency of the Public Service. In Canberra, he spoke to the Institute of Management Consultants on the role of the Public Accounts Committee. Late in the year, Senator Watson spoke to the Tasmanian College of Advanced Education on Public Accountability.

1.16 The Fourteenth Committee was represented recently by its Chairman, Senator George Georges, who made the opening address at the Seminar conducted by the Institute for the Conservation of Cultural Material at the National Library. The Committee was also represented by its Chairman at the Government Accountants' Committee Seminar on the implications and issues surrounding the 199th Report. The Committee's contribution to these two seminars is outlined below.

Institute for the Conservation of Cultural Material, Seminar on the Australian Bicentennial Celebrations 1988 and Conservation: Past, Present and Future, National Library, Canberra, 5 July 1983.

1.17 The theme of the address was the current status of conservation in Australia and its relationship to the forthcoming Bicentennial Celebrations. The Chairman urged that the preparation of objects held in the National Collection and the development of exhibition programs for celebrations in 1988 needed to start immediately. Furthermore, the coming together of museum administrators, conservators and representatives of the Bicentennial Authority at the Seminar would greatly assist the planning for the conservation and preparation of items for display as part of the Bicentenary exhibitions.

1.18 The Committee's 196th Report titled 'Australian War Memorial - Curatorial and Conservation Functions' considered that a 'conservation crisis' existed in the collection held by all the national institutions including Australian Archives, Australian Museum, Australian National Gallery, National Library of Australia and Australian War Memorial.

1.19 The Committee argued that given the importance and value of the National Collection there was a need for an overall expansion of resources available, a more equitable and coordinated allocation of these resources and improved management. The Committee also highlighted the need to develop the profession of conservation in Australia.

'Government Accounting Standards - Implications of the 199th Report of the Joint Committee of Public Accounts and the Introduction of Accounting Guidelines' - Australian Society of Accountants - Government Accountants' Committee Seminar, Canberra, 19 September 1983.

1.20 In this address the Chairman expressed concern that the growth of government activities, the creation of statutory authorities, and the public's demand for more financial and other information has meant that new and additional means of financial measurement and communication needed to be devised.

1.21 The constitutional system of financial accountability is predominately concerned with the proper authorisation and control of the ways in which public moneys are collected and spent. There is a fundamental requirement for credibility in the sense of legality which must be present wherever public moneys are involved.

1.22 The Chairman considered that the 199th Report on the Form and Standard of Financial Statements for Commonwealth Undertakings had a significant impact on the Commonwealth's whole administration. For the first time it brought to the fore the question of proper standards that should be applied in government accounting.

1.23 Of concern to the Committee was that some managers of Statutory Authorities believed their organisation's financial accountability did not extend beyond legal compliance as revealed by satisfactory authorisation and control of cash receipts and payments. The Committee considered that managers of undertakings should be accountable for the use of all resources over which they exercise control.

1.24 The Committee fully supports efforts to increase the consistent application of relevant accounting methods so that financial reporting in the public sector will better serve the community. It also believes that support for this undertaking will enhance the commitment of statutory bodies to the proposed guidelines and strengthen the co-operation needed for their successful adoption and implementation.

Conference of Commonwealth and State Public Accounts Committees

1.25 In November 1983 the third Conference of Commonwealth and State Public Accounts Committees was hosted by the Western Australian Parliament's Public Accounts Committee in Perth. The Conference was attended by delegates from the Commonwealth and State Parliaments including the Northern Territory as well as representatives from Papua New Guinea.

1.26 The theme of the Commonwealth Public Accounts Committee paper was 'Accountability and the Tasks Ahead'. This notion is briefly described in the following paragraphs.

1.27 Financial accountability has gained in importance, especially given the volume of public moneys and the sophistication of data processing activities. Although not in the public eye as frequently as economic planning, financial accountability is a field where the attention of the public is becoming more critical and where the tasks and challenges facing practitioners and researchers are increasingly severe. Furthermore, an educated public is now concerned about the efficiency and effectiveness of government expenditures and programs.

1.28 Elected representatives concerned about financial accountability are extending their enquiries beyond the legalities associated with public spending by scrutinising the quality of management and administration. In bringing the concepts of legality and efficiency together through parliamentary inquiries elected members fulfil their economic and constitutional role in evaluating financial affairs.

1.29 Of immense concern is the financial relationship between the Commonwealth and the States, a relationship that has traditionally been one of conflict. Over 30 percent of all revenues collected by the Commonwealth is earmarked in advance for expenditure by the respective States in accordance with previous Federal-State financial agreements. Transfers, whether they be specific or general purpose grants are not subject to any agreed standards of accountability. The Commonwealth does not have the right to review expenditure made by the States under the personal tax reimbursement formulas except to the extent that it has the duty to see that the distribution of these moneys between the States is appropriate. For this reason, the Committee believes an effective system of joint Federal-State management review of expenditure is essential.

1.30 The 1981 Conference of Commonwealth and State Public Accounts Committees recognised that the arrangements for the sharing of responsibilities in taxing and spending in the Australian federal system is little understood by the general public. The Conference communique considered that committees should encourage governments to be accountable for these funds, firstly by a flow of information and secondly by enhanced parliamentary review of funds at Federal and State level.

1.31 The Conference noted the possibilities of co-operation between the Commonwealth and State Public Accounts Committees in reviewing a joint Commonwealth/State program and identified the great value to be derived from exchange of views between the Committees on a regular basis.

Fourth Parliamentary Seminar

1.32 In 1984 the Committee expects to host its fourth Parliamentary Seminar.

1.33 In 1979 the Public Accounts Committee conducted its first Parliamentary Seminar on Financial Administration - Parliamentary Scrutiny in conjunction with the Public Service Board's Executive Development Scheme. The Seminar demonstrated the Parliament's continuing interest in the quality of public administration within the Commonwealth.

1.34 In 1980 the Committee arranged a second Parliamentary Seminar on Government Expenditure and Accountability - The Relationship between the Parliament and the Public Service in the 1980's.

1.35 The purpose of both Seminars was to discuss how the Australian system of administration would meet the challenges which this country will have to face in the following years.

1.36 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, held in the House of Representatives Chamber, was an integral part of the Committee's inquiry into senior management in the Public Service.

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, the Joint Parliamentary Committee of Public Accounts and, since the early 1970's, a more comprehensive Parliamentary committee system in both the House of Representatives and the Senate.

2.2 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 regularly reviews the manner in which departments estimate their financial requirements and expend the moneys allocated to them by Parliament.

2.3 It is worth restating the basic principles of the operation of the Committee which were outlined by Professor Bland. These basic principles still apply. The Committee's primary concern is with the cost effectiveness of policy rather than its objectives. However, the Committee is becoming more interested in analysing the process by which those objectives are determined. This interest in policy determination is reflected in the Committee's close relationship with the regulatory authorities, the Public Service Board, the Department of Finance and the Auditor-General.

Government Policies

2.4 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 matters of administrative policy and to request, by subpoena if necessary, any information required to understand 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.

2.5 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.

2.6 By adopting these principles the Committee has proved over the years that, although it is a 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 result in internal conflict and result in ineffectual reporting.

Committee's Method of Operation

2.7 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 after consultation with Ministers and the Auditor-General.

2.8 The Committee's requirement for written statements in advance has become standard procedure for initiating its inquiries. The statements 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 documented in the Committee's report to Parliament.

2.9 The Committee is well aware of the fact that improved administrative procedures are not necessarily of themselves cost saving. For example, in its Medical Fraud and Overservicing Progress Report 203, the Committee raised a number of fundamental issues of public administration and policy which extended well beyond the specific area of medical fraud and overservicing. These included the overall performance of the Department of Health, the general relationship between central and state offices of departments and the adequacy of the current legal system in coping with white collar crime. The recommendations in the Progress Report

focused on changes to administrative procedures for the handling of cases of suspected fraud or overservicing. As a short term measure, the Committee recommended the establishment of a Special National Task Force of experienced health, police and legal personnel to investigate the backlog in medical fraud cases requiring investigation and prosecution. As a long term measure, the Committee recommended the establishment of integrated investigation sections in all State offices of the Department of Health, comprising Department of Health and Australian Federal Police investigators to cover both fraud and serious overservicing cases.

Follow-up of Committee Reports and Recommendations

2.10 The Committee's reports tend to be catalysts. Generally, the Committee's reports tend to point the direction where change is necessary, and while specific suggestions or firm recommendations are made, it is appreciated by the Committee that other factors may need to be taken into account. Generally, provided change of a beneficial nature occurs, the Committee is satisfied with the outcome of the inquiry.

2.11 The mechanism for the presentation to Parliament, of the response to Committee reports, 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 Departmental Head(s) and co-ordinates the preparation of a response to 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 information prior to presenting it as a report.

2.12 The Committee is not entirely satisfied with the delays of up to two years for the preparation of some of Finance Minutes. 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 Finance Minutes on the following reports have been received during the year. They are expected to be tabled as reports from the Committee before the end of 1983:

<u>Report</u>	<u>Tabling Date</u>
181 - Canberra Commercial Development Authority	28 August 1980
182 - Pharmaceutical Benefits Scheme - Chemist's Remuneration	16 September 1980
183 - Internal Audit in the Australian Public Service	16 September 1980
186 - Advance to the Minister for Finance (Appropriation Acts 1979-80)	13 February 1981
187 - Auditor-General's Reports 1978-79	5 March 1981
189 - Airport Fire Tenders	27 October 1981
190 - Petroleum Royalties and Excise	27 October 1981
192 - The Collection and Dissemination of Statistics	10 November 1981
194 - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1980-81)	20 April 1982
196 - Australian War Memorial	27 April 1982
197 - Coal Export Duty	29 April 1982
199 - Financial Statements for Commonwealth Undertakings	28 October 1982
203 - Medical Fraud and Overservicing	9 December 1982

2.13 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.

2.14 There are currently four outstanding Finance Minutes on Committee Reports. These are as follows:

<u>Report</u>	<u>Tabling Date</u>
193 - Auditor-General's Report (1979-80 and March 1981)	20 April 1982
198 - Government Aircraft Factories	4 May 1982
201 - Efficiency of Australia's Bilateral Overseas Aid	28 October 1982
202 - The Selection and Development of Senior Managers in the Commonwealth Public Service	28 October 1982

2.15 A status report on these Finance Minutes, prepared by the Department of Finance, and outlining current action being taken on them is at Appendix A. This progress 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 any significant action already taken, so that the Committee may assess where responsibility for delays may lie and act accordingly.

2.16 The Committee has rarely adopted the practice of requiring Heads of Departments or Authorities to appear before the Committee to explain their responses to its recommendations. While not expecting Departmental Heads to have a detailed knowledge of all aspects of their Departments, the Committee believes that often the administrative efficiency of their Department could be improved by taking a personal interest in the Committee's investigations.

CHAPTER 3

REPORTS OF THE COMMITTEE TABLED DURING 1982-83

3.1 During the year the Committee tabled the following Reports:

- 199th - The Form and Standard of Financial Statements for Commonwealth Undertakings - A Discussion Paper (tabled 28 October 1982 Parliamentary Paper No. 255/82)
- 200th - Annual Report 1981/82 (tabled 9 December 1982, Parliamentary Paper No. 446/82)
- 201st - Efficiency Audit - Administration of Bilateral Overseas Aid (tabled 10 November 1982, Parliamentary Paper No. 315/82)
- 202nd - The Selection and Development of Senior Managers in the Commonwealth Public Service (tabled 28 October 1982, Parliamentary Paper No. 311/82)
- 203rd - Medical Fraud and Overservicing - Progress Report (tabled 9 December 1982, Parliamentary Paper No. 445/82)

199th Report - The Form and Standard of Financial Statements for Commonwealth Undertakings - A Discussion Paper

3.2 The Committee's 199th Report, a discussion paper on the Form and Standard of Financial Statements for Commonwealth Undertakings, was tabled in Parliament on 28 October 1982. Report 199 had a significant impact on the Commonwealth's administration. For the first time it brought to the fore the question of proper standards that should be applied in government accounting.

3.3 The Joint Parliamentary Committee of Public Accounts has been increasingly involved in promoting improvement in the form and quality of financial disclosures by Commonwealth agencies. The 199th Report was the third in a series of reports on significant issues of accountability and management in the Australian public sector. The Committee has also tabled reports on Internal Audit, the Collection and Dissemination of Statistics, and the Selection and Development of Senior Managers in the Australian Public Service.

3.4 In June 1980 a Joint Working Party consisting of officials from the Department of Finance and the Auditor-General's Office published an exposure draft and the abridged report on Proposed Guidelines for the Form and Standard of Financial Statements for Commonwealth Undertakings. The Report of the Joint Working Party emphasized

the need for full accrual accounting and the Exposure Draft raised many conceptual and practical issues. Amongst the practical matters canvassed were the cost of preparing additional information and collecting data not readily accessible and whether the benefits of accrual accounting would be outweighed by its costs.

3.5 The Joint Working Party asked the Public Accounts Committee to comment on the Guidelines and Report 199 provided a substantive response to that request.

3.6 At an early stage in the preparation of the 199th Report the Committee decided that it was essential for Government accountants throughout Australia to discuss and evaluate the issues addressed by the Joint Working Party's Report. To fulfil this requirement the Committee, in association with the Australian Society of Accountants' Government Accountants Groups conducted seminars in all State capital cities. These seminars were attended by over 1,000 accountants. The Committee considers that attendance at these seminars indicated the high degree of professional concern about the issues.

3.7 The degree of enthusiasm shown by all sections of the accounting profession to participate in these discussions greatly impressed the Committee. However the Committee was conscious that a strong and sustained effort from all professional accounting interests would be required if substantial progress were to be made in improving financial reporting in the public sector.

3.8 The 199th Report provided an appreciation of significant issues in public sector reporting with the aim of opening discussion on important questions concerning the development of accounting standards for public sector bodies.

3.9 The Committee could not support the proposition that statements of receipts and payments indicating legal and financial compliance with Statutes and Appropriations properly convey adequate disclosure of operations in financial terms. Managers of undertakings should be accountable for the use of all resources over which they exercise control. Acquisition and depletion of resources must be integrated with operating transactions so that informed decisions about potential solvency and the capacity to fulfil objectives can be made. This theme is central to the formation of the Guidelines and modern concepts of effective public sector management.

200th Report - Annual Report 1981-82

3.10 The 1981-82 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.

201st Report - Efficiency Audit - Administration of Bilateral Overseas Aid

3.11 The Committee's 201st Report - Administration of Bilateral Overseas Aid - was tabled on 10 November 1982 and arose from the Auditor-General's Report on an Efficiency Audit. Australia's aid program is a complex network of elements designed to assist the Third World and to bring international credit to Australia.

3.12 The Committee's Report concentrated on factors which directly affect Australian and overseas perceptions of the quality of Australia's Bilateral Overseas Aid program. These are:

- the program's flexibility in meeting new policy initiatives;
- the resources available for its administration;
- domestic and overseas perceptions of its impartiality; and
- its public profile.

3.13 The Committee also provided some general comments on the management of the program and included comments on efficiency audit methods and objectives and the role of Parliamentary Committees in evaluating Reports on Efficiency Audits.

3.14 The Committee placed particular stress in its recommendations on the value of the Australian community's support for Overseas Development Aid and the need for development aid issues to be widely understood and debated.

202nd Report - The Selection and Development of Senior Managers in the Commonwealth Public Service

3.15 The Public Accounts Committee's 202nd Report, the Selection and Development of Senior Managers in the Commonwealth Public Service, was tabled in Parliament on 28 October 1982. This Report broke new ground by addressing problems of Public Service personnel policy. Parliamentary Committees in the United Kingdom and Canada had undertaken inquiries into Public Service administration, but until Report 202, no such inquiry had been undertaken by the Australian Parliament.

3.16 The subject of the Public Service was by no means new to the Public Accounts Committee. In 1979 a Parliamentary Seminar on Financial Administration - Parliamentary Scrutiny, had been arranged by the Public Accounts Committee in conjunction with the Public Service Board's Executive

Development Scheme. In 1980 the Public Accounts Committee had arranged a second Parliamentary Seminar on Government Expenditure and Accountability - The Relationship between the Parliament and the Public Service in the 1980's. The purpose of both seminars was to discuss how the system of administration for Australia would meet the challenges which this country will have to face in the following years.

3.17 The Committee considered the inquiry timely because it was apparent that the structure, rules and procedures of the Public Service were becoming less able to manage efficiently and effectively an organization of such size and diversity. The Committee was further concerned that 60 per cent of the then Second Division of the Australian Public Service would retire by 1986 and it wished to ensure that there would be sufficient candidates of suitable quality for promotion to Second and Senior Third Division vacancies. The Committee believes that sound public sector financial administration requires effective and experienced personnel within departments, particularly at the senior management level.

3.18 The Committee's objectives were twofold:

- to foster improved selection and development methods for senior public servants (First and Second Division officers); and
- to enhance the productivity and performance of the departments and agencies of the Commonwealth Public Service by improving the standard of senior management.

3.19 As part of its inquiry the Committee sought the views of 41 witnesses from 22 organizations within the public and private sectors. Specifically the Committee sought the views of a cross section of Departmental Heads and senior public servants, and heard evidence from union representatives, staff associations, senior women public servants and academics. Additionally, the Committee examined private sector management selection and training techniques, sought the advice of private sector executives, personnel consultants, and considered recent developments in senior public service staff selection and development procedures in Canada, the USA, UK and other OECD countries.

3.20 On 21 May 1982 the Committee had 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. The seminar gave a broad range of officers of the Public Service

and the private sector together with academics the opportunity to participate in a range of workshops, the results of which were of great value to the Committee in the formulation of its report.

203rd Report - Medical Fraud and Overservicing - Progress Report

3.21 Following widespread reports in February 1982 in the media regarding abuse by doctors of the Medical Benefits Schedule, the Committee sought detailed briefing from the Commonwealth Department of Health. The Department of Health confirmed that it estimated a loss of at least \$100 million per annum in fraud and overservicing by some members of the medical profession.

3.22 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.

3.23 In announcing the Inquiry, the Committee stressed that the Inquiry should not be interpreted as an attack on the reputation of the medical profession nor as an attempt to identify individual fraudulent doctors, but rather as an examination of issues associated with abuse by some members of the medical profession.

3.24 Progress Report 203 was tabled in Parliament on 9 December 1982 and contains recommendations directed at streamlining and strengthening both administrative procedures and existing legislation. The Report examines the effectiveness of existing legislation, procedures for dealing with abuse of the Medical Benefits System and presents a generalized discussion on other associated problems.

3.25 The Medical Fraud and Overservicing Inquiry is controversial and complex and has been one of the Committee's major undertakings.

3.26 The purpose of Report 203 was twofold:

- to provide the Government with an indication of the Committee's views on areas where urgent action should be taken; and
- to offer a number of options for administrative and legal changes to improve current arrangements for pursuing fraud and overservicing by doctors.

3.27 The report raised a number of fundamental issues of public administration and policy which extended well beyond the specific area of medical fraud and overservicing. These

included the overall performance of the Department of Health, the general relationship between central and State offices of departments, and the adequacy of the current legal system in coping with white collar crime.

3.28 The recommendations in the Progress Report focused on changes to administrative procedures for the handling of cases of suspected fraud or overservicing. As a short term measure, the Committee recommended the establishment of a Special National Task Force of experienced health, police and legal personnel to investigate the backlog in medical fraud cases requiring investigation and prosecution.

3.29 The Committee's recommendations included:

- establishment of integrated investigation sections in all State offices of the Department of Health, comprising Department of Health and Australian Federal Police investigators to cover both fraud and serious overservicing cases;
- creation of a new role of medical investigator to handle apparent cases of serious overservicing and to assist in fraud cases as required;
- changes to bulk-billing arrangements to reduce the scope for fraud;
- further development of the Department of Health's computerised fraud and overservicing detection system (FODS) and extra staff for that area;
- abolition of the present Medical Services Committees of Inquiry, and establishment of Medical Benefits Tribunals, to examine suspected cases of overservicing. Membership of the Tribunal would include medical specialists and exclude State Directors of Health;
- Commonwealth - State agreement on uniform medical registration legislation and automatic deregistration of doctors convicted of fraud; and
- automatic disqualification for medical benefits purposes, where doctors are found to have provided excessive services on a large scale.

3.30 The Committee also suggested a number of options for more fundamental changes in the Medical Benefits Scheme and the legislation concerning medical fraud and overservicing.

3.31 The Committee has not yet completed its Inquiry into Medical Fraud and Overservicing. The Committee agreed to the production of a progress Report in recognition of the magnitude of the issues involved.

3.32 Report 203 does not offer final recommendations in all areas nor does it address a number of major areas where the Committee believes that significant abuse may be occurring.

3.33 The range and complexity of issues which the Committee identified as requiring further examination for its final report on this Inquiry included:

- patient fraud;
- fraud associated with hospitals;
- fraud and overservicing associated with prescription of pharmaceuticals;
- fraud and overservicing associated with pathology;
- unnecessary surgery;
- possible strengthening of the legislation with respect to medical fraud;
- possible measures to reduce growth in the number of doctors;
- peer review mechanisms and the development of guidelines for the use of specific medical procedures;
- modification of the medical benefits system to reduce incentives for overservicing;
- revision of the medical benefits schedule; and
- medical education.

3.34 Significant issues still to be considered include the possibility of legislative changes with respect to fraud as well as fundamental modification of the medical benefits system to reduce incentives to provide excessive services. These and other matters are being reviewed in the context of the preparation of the final report on the inquiry.

CHAPTER 4 ISSUES ARISING OUT OF INQUIRIES

199th Report - The Form and Standard of Financial Statements for Commonwealth Undertakings

4.1 The Committee fully supports efforts to increase the consistent application of relevant accounting methods, so that financial reporting in the public sector will better serve the community.

4.2 The Committee is heartened to learn that the response to the major recommendations of the report has been favourable and encouraging. The Committee is also pleased to note continuing widespread discussion and critical analysis of the issues surrounding the development and content of accounting standards for the public sector.

4.3 One major recommendation of the 199th Report was the establishment of an Accounting Standard Review Committee to examine and make recommendations for improvement of government accounting standards. The accounting profession has responded to the Public Accounts Committee's recommendation by establishing a Public Sector Accounting Standards Board. The Committee commends this initiative and expresses the hope that the Board's responsibility and powers of enforcement are in accordance with the theme of the Committee's recommendation. The Committee will monitor the activities of both the Accounting Standards Review Committee and the Public Sector Accounting Standards Board. An Accounting Standards Review Board for the private sector is to be established when legislative amendments to the Companies Code are introduced into Federal Parliament. The Board will revolutionise accountancy practice in Australia and will require all companies to comply with specified standards in the preparation of their annual accounts.

4.4 In 1983 the Committee received advice from the Department of Finance that Guidelines for the Form and Standard of Financial Statements for Commonwealth Undertakings had been issued. The guidelines took into account the recommendations made by the Committee's 199th Report and the Sixth Report of the Senate Standing Committee on Finance and Government Operations and were prepared after considerable public discussion. The guidelines apply to those Commonwealth statutory authorities and departmental undertakings which are required to prepare financial statements in a form approved by the Minister for Finance.

4.5 Also issued in 1983 were guidelines for all departments on the content of Annual Reports, now required under the Audit Act to be presented to Parliament.

4.6 The issue of these sets of guidelines, represents a significant response to the recommendations contained in the 199th Report. These initiatives are major steps in the process of improving financial information on Commonwealth undertakings.

4.7 The Chairman of the Public Service Board, Sir William Cole, wrote to the Committee outlining details of the Financial Management Improvement Program. The program is a joint undertaking of the Board and the Department of Finance working in cooperation with each other and with departments to improve financial management practices throughout the Australian Public Service so as to achieve more effective and efficient management of Government programs and resources.

4.8 In his letter Sir William Cole stated:

The program is in part a response to criticisms of financial management practices made by Parliamentary Committees, external review bodies and others in recent years. However, it needs also to be seen in a broader context as part of the continuing process of improving efficiency and effectiveness of all areas of Commonwealth administration.

4.9 Strong support for the program has been indicated at Permanent Head level throughout the Service. The program is expected to provide a central driving and coordinating force to the many and diverse developmental activities functioning in, or available to, the financial and resource management area.

4.10 The program is at an early stage of implementation and development. The Committee expects to be regularly informed of its progress.

201st report - Administration of Bilateral Overseas Aid

4.11 The Committee's Report concentrated on four factors which directly affect Australian and overseas perceptions of the quality of Australia's Bilateral Overseas Aid program including the program's flexibility in meeting new policy initiatives. Recently the Minister for Foreign Affairs announced a detailed review of Australia's overseas aid policies. He announced that as a starting point, the review would draw upon the Committee's report.

202nd Report - Selection and Development of Senior Managers in the Commonwealth Public Service

4.12 The Committee's Report has provided some impetus for the Government's recently announced intention to reform the Australian Public Service comprehensively. Government legislation to effect changes in the Public Service will be

introduced early in 1984 following the publication of a White Paper by December this year detailing the reforms intended. These include:

- . Cabinet appointments of all Department Heads;
- . creation of a senior executive stream; and
- . an overhaul of personnel processes embracing the promotions appeal system.

4.13 The Committee welcomes this initiative and is hopeful that the reforms will ensure that modern management practices are applied across the Public Service to the benefit of the Australian community.

203rd Report - Medical Fraud and Overservicing

4.14 The Committee has not yet completed its inquiry into Medical Fraud and Overservicing.

4.15 Following the dissolution of Parliament and the Federal election in March 1983, a program of hearings was undertaken by the Fourteenth Joint Parliamentary Committee of Public Accounts. Significant was the consideration of possible legislative changes with respect to fraud and more fundamental modification of the Medical Benefits System, to reduce incentives to provide excessive services.

4.16 In accordance with the decision to widen its investigation the Committee has welcomed submissions from individuals and organisations interested in the provision of health care to the Australian people. While the Committee notes the considerable progress made to combat fraud and overservicing, it believes that there are still significant areas where further improvements need to be made. The range and complexity of issues identified as requiring further examination for the final report on this inquiry were outlined on page 20. The Committee expects to present a final report to Parliament in 1984.

Income Maintenance Programs - A Discussion Paper

4.17 The Committee initiated work on the Income Maintenance Inquiry in March 1982 and will table a Discussion Paper in the 1983 Budget Session of Parliament.

4.18 Income Maintenance programs were defined by the Committee as those through which the Commonwealth Government transferred cash to individuals and organisations for social welfare purposes. The Committee considered 127 programs within ten departments involving annual expenditure of \$15,000 million.

4.19 The Committee was concerned with identifying patterns of administrative practice. Programs were assessed on the basis of their mandate, operation and evaluation. The mandate sets the objectives for a program. The Committee believes that objectives are strengthened when supported by legislation. In considering operation the Committee looked for details on the numbers of recipients reached, methods of delivery, rates of benefit, unit costs, administrative costs and total costs. The availability of these data in themselves provide some indication of efficiency and effectiveness in operations.

4.20 At times formalised evaluation studies are required to show whether objectives are being met and clients properly served. Consequently the inquiry looked for evidence on evaluation procedures affecting both administrative objectives and implementation practices.

4.21 To complete its investigations the Committee also received information from four central agencies whose activities span more than one functional area: the Public Service Board, the Department of Finance, the Department of the Prime Minister and Cabinet, and the Social Welfare Policy Secretariat.

HMAS Tobruk

4.22 In late 1982 the Committee took up a reference from the March 1982 Commonwealth Auditor-General's Report which criticised the Defence Department's administration of the Tobruk project. The Auditor-General's Report highlighted problems in the areas of contract enforcement, quality control, administrative delays and the fact that the ship was some 297 tonnes (9%) overweight. While appreciating these issues the Committee also probed the circumstances surrounding the tragic death of a naval reserve cadet on board Tobruk in 1981. Public hearings were conducted in Canberra, Brisbane, Sydney and on board Tobruk. The Committee inspected the yard where the ship was built, talked with the prime contractor and experienced first hand the operation of the vessel at sea during the completion of exercises at Shoalwater Bay and offshore in Northern Queensland during August 1983.

4.23 The Committee's Report on this inquiry is currently being drafted and will be presented to Parliament in the 1983 Budget Session. The Committee feels that while the recommendations of its Tobruk Report will go some way towards improving project management and contract administration in the Department of Defence, there remains an urgent need to critically review the methodology of defence project management.

4.24 As part of its 1984 program the Committee will be conducting a major inquiry into project management within the Department of Defence. That Department has approximately 150 projects underway worth an estimated \$7,000 million with expenditure of \$750 million last financial year. The precise terms of reference for this inquiry are yet to be announced but it is probable that they will be wide ranging. At this stage the Committee is considering using the construction of HMAS Success as a case study for this inquiry.

Australian War Memorial

4.25 The 196th Report on the Curatorial and Conservation Functions of the War Memorial tabled in Parliament in March 1982 arose out of unfavourable comments of the Auditor-General in his Report of 30 March 1981.

4.26 Whilst focussing on the state of the War Memorial's collection, the Committee examined other aspects of the National Collection held by the National Library, National Gallery and Australian Archives and warned of the consequences of their neglect. The Committee considered that years of neglect and lack of recognition of the worth and value of our National Heritage had led to this position.

4.27 The Committee acknowledged that only limited resources can be allocated to the care and conservation of the National Collection. However, it identified the need for both an expansion of resources and improved management of them including their more equitable and coordinated allocation.

4.28 Given the importance and value of the National Collection of which the War Memorial's collection forms a significant proportion, the Committee sees a need to consider from the national viewpoint how much the National Collection is valued and what price the nation is prepared to pay to retain it.

4.29 The Government has accepted the thrust of the Committee's recommendations. The Committee is also pleased to note the interest generated by this Report and the recent media coverage concerning the preservation of historic and archival material vital to our National Collection.

Airport Fire Tenders

4.30 The Committee considers that its 189th Report, 'Airport Fire Tenders', raises the broad issues of tendering procedures and local product involvement.

4.31 In its examination of the tender evaluation and the purchasing procedures used in the Department of Transport For Ultra Large Fire Tenders, the Committee developed a number of non-technical criteria, namely:

- Australian industry participation in overseas procurement;
- relative costs of tenders, including true comparison of overseas with local tenders;
- delivery time; and
- warranty, including provision of spare parts and availability of trained personnel.

4.32 In its inquiry the Committee was concerned that while the Department held the view that Australian manufacturers were unable to meet the technical requirements of its specifications, it heard *contrary evidence and noted that some* Australian manufacturers appeared to have a healthy record of exporting fire tenders. The Committee concluded that in the evaluation of tenders received by the Department, Government preference for Australian purchases did not feature highly. The Committee noted that the Department, contrary to Government guidelines, regarded speed of delivery considerations more important than Australian industry participation.

4.33 With regard to relative costs of tenders the Committee pointed out that comparative prices should include all costs associated with the tenders. In this case, costs amounting to \$99,146 were incurred over and above the contract price of the successful tenderer for the contract. Additional costs consisted of travel and associated costs for acceptance testing, in transit repair damage and freight costs.

4.34 The Committee recognised that the choice between Australian and imported products for major purchases involves complex issues. Basic to an informed decision on this matter is a clear notion of the attributes of the contenders, not only in terms of tender price but also, for example, as regards operational effectiveness and versatility, speed of delivery, continuity of supply and the relative travel costs incurred when scrutinising the proposals.

4.35 The Committee considers that an evaluation outlined above is basic to any purchase decision irrespective of source. At the same time it is aware of arguments such as those based on employment and self sufficiency considerations often advanced in support of domestic acquisition. A decision to proceed with Australian production when analysis indicates that there is a cost penalty associated with that course raises the fundamentals of the industry protection debate. In this context, the Committee merely observes that the potential employment or security gains must be weighed against the losses borne by other producers denied access to the resources they could have employed more productively and the losses borne by consumers forced to pay a higher price than otherwise would have been charged.

Government Printer - Loss on Operations

4.36 The Committee's examination of the Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1981-82) featured a public inquiry into the operations of the Government Printing Office.

4.37 The Committee noted with concern that there were no formal written objectives for the Government Printing Office and that the charter of responsibilities being formulated over the last three years had not been completed. The Committee also found difficulties with financial management and accountability of the Government Printer's operations and aspects of its relations with client departments.

4.38 In connection with the relationship between the Government Printer and its clients, the Committee was extremely critical of delays in the payment of accounts by client departments contributing to the inefficiency of the Government Printer's operations. The Committee reminded all departments of their obligations, as set out in Finance Regulations and Directions, to pay accounts promptly.

4.39 The Committee considered that in view of the important role played by the Government Printer in meeting the Parliament's printing requirements, it was imperative that the Government Printer's viability be assured. The Committee supported the examination of the funding options which aim to enhance the competitiveness of the Government Printer and thereby attract the necessary, non parliamentary work.

The Collection and Dissemination of Statistics

4.40 The Committee believes timely and accurate statistics are essential for both public and private sector management. Such 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 as a basis for advice

on new policies. If sound statistics are not available then it is possible for government policies and programs to be formulated on the basis of incomplete information and to be directed to areas other than those of greatest need.

4.41 As a consequence of these concerns the Committee prepared and tabled its 192nd Report which was a Discussion Paper on The Collection and Dissemination of Statistics. The Report contained suggestions aimed at improving:

- . the effectiveness and utilisation of available statistics;
- . the quality of statistics;
- . the efficiency of the collection processes.

4.42 The Australian Bureau of Statistics has now taken action in response to the Committee's recommendations. The Committee is generally satisfied with the response to the 192nd Report.

4.43 The main policy revisions effected as a result of the Committee's recommendations are as follows:

- . introduction of new measures designed to strengthen the coordination role of the Australian Bureau of Statistics (ABS);
- . amendment of the Census and Statistics Act to allow maximum utilisation of available data;
- . introduction of charges for a much higher proportion of ABS publications.

4.44 The Committee considers that the possibility of making better use of taxation data should be explored further.

Internal Audit in the Australian Public Service

4.45 Internal Audit in the Australian Public Service has been an area of considerable concern for the Committee for some time. The Committee regards internal audit an essential management tool for monitoring the effectiveness of internal controls and the suitability of the systems and procedures employed by Departments.

4.46 The Committee's concern about the inadequacy of internal audit capability in Departments and statutory authorities was set out in its 184th Report - 'Internal Audit in the Australian Public Service - A Discussion Paper'.

4.47 The Committee is pleased that since the publication of the 184th Report many of its recommendations on internal audit have been implemented. While the initiatives taken are encouraging, the Committee is nevertheless concerned that considerable effort is still necessary to establish and maintain adequate internal audit capability in the Public Service.

4.48 Recent policy developments in this area have been as follows:

- . establishment of the Interdepartmental Advisory Committee on Internal Audit (IDAC);
- . twenty departments and authorities now have internal audit committees consisting of Second Division officers and chaired by Permanent Heads, Deputy Secretaries or First Assistant Secretaries;
- . progress has been made in the area of ADP auditing. This has been encouraged through an IDAC paper circulated in June 1981 entitled 'The Development of Department Arrangements for ADP Auditing';
- . the Public Service Board has issued, in Volume 4 of its Personnel Management Manual, seven sets of guidelines for departments on different aspects of computer based systems. These provide a starting point for the planning of ADP audits;
- . classification of the Chief Internal Auditor position has been raised in 24 organisations. In six departments this position is in the Second Division and in most others it is at the top of the Third Division;
- . most departments have recognised the worth of internal audit and there has been an overall trend of upward movement in their classification;
- . in all organisations surveyed in 1982 the control of the internal audit function had been centralised;
- . establishment of the Joint Implementation Committee on Internal Audit (JIC) to assist the Public Service Board and departments in implementing the follow-up action arising from the Joint Management Review.

4.49 The Committee hopes to table the Finance Minute on the 184th Report before the end of 1983. This document, with its eight appendices, should provide a useful source document for those operating in the field of internal audit in the Australian Public Service.

Petroleum Royalties and Excise

4.50 The Committee's inquiry into the Collection of Petroleum Royalties and Excise commenced as part of its examination of the Auditor-General's 1977-78 Report. The matter was also referred to in the Auditor-General's 1979-80 and 1980-81 Reports.

4.51 The Report highlighted some of the many complex legal issues in this area involving both Federal and State Governments as well as oil producers. It also identified many serious deficiencies in the verification and collection of petroleum royalties and excise.

4.52 The Committee is pleased to note the considerable effort which has been directed towards carrying out most of its recommendations. In particular:

- the commissioning of an independent firm of consultants to undertake a review of the sampling techniques employed in obtaining compositional data used in the calculation of royalties and excise payable to the Commonwealth and Victorian Governments. The recommendations resulting from that review have been implemented;
- detailed procedures for the collection and identification of royalties and excise for the Bass Strait producing fields;
- amendments to legislation to ensure the immediate payment to the Commonwealth, of its share of royalties; and
- audit of royalty payments by the Victorian Department of Mines and Energy in consultation with the Department of Resources and Energy on the basis of wellhead values.

Audit Policy for Statutory Authorities

4.53 The Committee asked for a formal statement of the policy adopted by the Australian Audit Office in reporting to the Parliament the findings of audits carried out in departments, statutory authorities, Commonwealth-owned companies and their subsidiaries.

4.54 The Auditor-General's reply dated 10 October 1983 contained the following remarks:

1. Report of the Auditor-General upon the Financial Statements Prepared by the Minister for Finance for the year ended 30 June 1983, p.53, Australian Government Publishing Service, Canberra 1983.

'In most instances, audits of statutory authorities are conducted pursuant to the provisions of the legislation under which the authorities have been established. Customarily, the legislation provides for audited financial statements of an authority to be furnished to the Minister who, in turn, presents them to the Parliament.

...

Section 51A of the Act provides that the Auditor-General shall include in any report made by him to the Parliament such information as he thinks desirable in relation to audits, examinations and inspections carried out under the provisions of the Audit Act or any other Act.

Despite the seemingly discretionary terms of the section it is interpreted as prescribing a policy that requires the Parliament to be made aware of the material findings of every audit carried out by the Office.

Generally speaking a report of the results of each audit carried out in a statutory authority or company is sent directly to the responsible Minister at least once a year. Should an audit disclose a serious irregularity, the matter would be reported to the Minister at once. It is the practice of the Office to include in the next report transmitted to the Parliament a concise statement of the matters that have been brought to the Minister's notice.

...

Although there is thus a system of dual reporting - to both Ministers and the Parliament - this practice is seen as an essential element in keeping the Parliament informed concerning the affairs of Commonwealth bodies'.

The Role of the Auditor-General in Relation to Statutory Authorities

4.55 In his 1981-82 Report the Auditor-General commented on the imposition of audit fees and the relationship between the Auditor-General and statutory authorities. It was reported that some authorities tended to take the view that payment of a fee entitled them to influence the scope of proposed audits, the manpower to be employed and the overall cost. The Report also stated that the pressure to influence the scope of audits had been evidenced by refusals to pay the audit fee until the Auditor-General had provided full details of its composition.

4.56 The Auditor-General considered that there was a 'fundamental error' in the view held by statutory authorities which expected the relationship of shareholder/company to private sector auditor to be similar in public sector. The Auditor-General stated that the private sector comparison did not stand up to close examination because statutory authorities are entities quite different from private sector bodies, even where the corporate forms are similar. Unlike a private sector company, the Auditor-General considered that the success or failure of a statutory authority in the conduct of its operation was not judged solely by its bottom-line results. Moreover, the Auditor-General doubted whether any statutory authority could be permitted to conduct its operation with the same measure of freedom as a privately owned company or other business.

4.57 The Auditor-General highlighted those features which distinguish statutory authorities and government owned enterprises from privately owned corporations. Statutory authorities are responsible to a Minister and are accountable through him to the Parliament. Similarly the roles of public and private sector auditors are markedly different.

4.58 The Auditor-General² also made the following remarks:

While the latter are concerned almost exclusively with confirming the truth and fairness of financial statements, a public sector auditor has, as well, an important function as a provider of information essential in ensuring accountability of government owned enterprises.

Auditing for and reporting upon efficiency and economy of the conduct of statutory authority operations are every-day activities of the Audit Office, the equivalent of which would rarely, if ever, fall to a private auditor.

Parliament and Ministers demand, and are entitled to be assured, that persons appointed to run statutory authorities and other government owned enterprises maintain high standards of probity and propriety in conducting the operations of the bodies concerned. This also imposes on the public sector auditor obligations of a quite distinctive character.

2. Report of the Auditor-General upon the Financial Statements Prepared by the Minister for Finance for the year ended 30 June 1982, p.17, Australian Government Publishing Service, Canberra 1982.

The Auditor-General's principal obligations are to the Parliament. If he is to be able to meet those obligations, he cannot permit statutory authorities to constrain, either by complaining about audit fees or otherwise, the scope or management of audits.

Canberra Commercial Development Authority

4.59 The Committee supports the views expressed by the Auditor-General and is firmly of the view that Parliament must accept the ultimate responsibility for ensuring the accountability of statutory authorities. The 18th report of the Committee examined the management of a statutory authority, the Canberra Commercial Development Authority (CCDA). The CCDA was established to construct and operate a shopping centre known as the Belconnen Mall in a suburb of Canberra.

4.60 In 1977-78 the Auditor-General reported to Parliament several unsatisfactory features concerning the management of CCDA. These included CCDA's investment in Bank Bills without the approval of the Treasurer, the payment of salaries and allowances of staff without the approval of the Public Service Board as to the terms and conditions of employment, and unusual practices followed by CCDA with respect to the payment of underwriting fees. The CCDA also delayed publishing its 1978-79 Financial Statements until a dispute with the Department of Finance over the capitalisation of expenditure net of income, and later with the Auditor-General over the treatment of depreciation, had been resolved.

4.61 The Committee found that the provisions of the CCDA's establishing legislation were not onerous and could have been complied with in a spirit of co-operative consultation with the relevant authorities. The Committee believed the Authority must be accountable to Parliament and that its reports should have been timely and should give a true account of its administrative and financial procedures.

4.62 Amongst other things the Committee's Report indicated dissatisfaction with the security of tenders during the period of the Belconnen Mall's construction. There were also matters of considerable concern raised during the inquiry regarding Authority members. Consequently, the Committee recommended that the Attorney-General initiate a full inquiry.

4.63 While no evidence of impropriety was found on the part of any member of the board or staff of the Authority, the Committee was strongly critical of the Chairman of the Authority and its former Executive Director.

4.64 Since the announcement by the Minister for Territories and Local Government in June 1983 that the Mall would not be sold and that the present Board would be reappointed, the Committee held a number of discussions on this issue with representatives of the Public Service Board, the Department of Finance and the Auditor-General's Office and with the Minister himself. Assurances were given that all matters outstanding had been resolved and that the Authority would in future comply with all regulatory procedures. The Public Accounts Committee will remain interested in the activities of this Authority.

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
- . Advance to the Minister for Finance 1982-83
- . The Collection of Excise Duties and Deferred Customs Duties
- . Administration of Public Hospitals by the Capital Territory Health Commission
- * . Auditor-General's Report - 1980-81
- * . Auditor-General's Report - March 1982
- * . HMAS Tobruk
- . Auditor-General's Report - 1981-82
- . Auditor-General's Report - September 1982
- . Auditor-General's Report - May 1983
- . Commonwealth/State Financial Relationships
- * . Administration of Income Maintenance Programs
- . Medical Fraud and Overservicing
- . Report of the Independent Auditor on an Efficiency Audit of the Auditor-General's Office under the Audit Act 1901
- . STRATPLAN - ADP Re-equipment Program of the Department of Social Security
- * . Finance Minutes on Reports Nos: 181, 182, 184, 186, 187, 189, 190, 192, 194, 196, 197, 199, 203.

5.2 It is expected that the references marked by an asterisk (*) will be completed by the end of the 1983 Budget Session of Parliament.

Meetings 1982-83

5.3 The Thirteenth Committee conducted forty meetings of the full Committee and twelve meetings of Sectional Committees to take evidence at public and in camera hearings, carry out inspections and to engage in private deliberations.

5.4 The Fourteenth Committee conducted seven meetings of the full Committee and six meetings of Sectional Committees to take evidence at public and in camera hearings, carry out inspections and to undertake private deliberations. These meetings and the main subjects discussed in each, are listed in Appendix B.

Sectional Committees

5.5 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 required to constitute a quorum for a sectional committee is two. The amendment was given retrospective effect to 14 December 1979.

5.6 The following Sectional Committees held meetings during 1982-83.

Thirteenth Committee

- Senior Management in the Australian Public Service (Chairman - Mr D.M. Connolly, M.P.)
- Bilateral Aid Programs (Chairman - Mr P.D. Shack, M.P.)
- Financial Statements of Commonwealth Undertakings (Chairman - Senator J.O.W. Watson)

Fourteenth Committee

- Program Priorities (Chairman - Senator G. Georges)
- Income Maintenance (Chairman - Mrs R. Kelly, M.P.)

Staffing of the Committee

5.7 The administration of the Committee Secretariat was transferred from Joint House Department to the House of Representatives in December 1982.

5.8 A major turnover in staff was witnessed in 1983 with the appointment of Mr P. Mason, Mrs D. Blunden, Ms L. Vitols, Ms A. Cronin, Mrs K. Ballard, Mr M. Kelly and Mrs L. Macdonald. Mr R. Noakes, Mr J. Rhodes and Mrs J. Schumann left on promotion to the Departments of Finance, Education and Youth Affairs and Territories and Local Government respectively. Mr L. Penders transferred to the Joint Parliamentary Committee of the A.C.T.

5.9 Mr Mark Johnston, Assistant Secretary, Department of the Prime Minister and Cabinet, was seconded to the Committee to direct the Inquiry into Medical Fraud and Overservicing task force in 1982 and returned to his Department in February 1983.

5.10 As at 30 June 1983 the permanent staff engaged with the Committee were:

Secretary	Mr M.J. Talberg
Senior Project Officer	Mr P. Mason
Senior Project Officer	Ms L. Vitols
Senior Project Officer	Mrs K. Ballard
Project Officer	Mrs D. Blunden
Project Officer	Ms A. Cronin
Project Officer	Mr M. Kelly
Parliamentary Officer	Mrs C. Macdonald
Steno Secretary	Mrs E. Asquith
Word Processing Operator	Mrs M. Tie
Clerical Assistant	Mr V. Jones

Additional word processing and clerical support was provided on a part-time basis by Mrs D. Orrick and Mrs J. Peters.

5.11 The Committee continued its policy during 1982-83 of seconding officers directly from various departments and under the Public Service Board's Executive Development Scheme to assist in the work of the Committee and to broaden their parliamentary experience. The secondments in 1982-83 were:

Mr M. Johnston	-	Department of the Prime Minister and Cabinet
Mr I. O'Brien	-	Department of Social Security
Mr D. Seddon	-	Department of Health
Mr M. Boyle	-	Attorney-General's Department
Mr A. Nicholson	-	Department of Aboriginal Affairs
Mr L. Kempen	-	Department of Immigration

5.12 The Committee expresses its thanks to all seconded officers and their parent departments for the valuable assistance given. In particular the Committee acknowledges the work done by Mr M. Johnston on the Medifraud and Overservicing Progress Report and by Mr A. Nicholson for his work on the Report on Administration of Bilateral Overseas Aid.

5.13 Each year, the Committee appoints a panel of advisers to assist it with inquiries which require specialised knowledge. Under present Committee arrangements all advisers are required to liaise through the Secretariat. The Committee takes this opportunity to thank them for their services during the year. In 1982-83 the Committee's advisers were:

- Health Economics - Mr R.E. Harvey, Research Fellow, ANU
- Legal Matters - The Hon Mr Justice P.B. Toose, CBE, formerly of the Supreme Court of New South Wales
 - Mr S. Rares, Barrister at Law.
- Management - Dr H. Schoch, Management Consultant Touche Ross Services Pty, Management Consultants.
 - Mr P. Sekules, Canberra, Lisson Pty Limited
- Computing - Mr P. Macgregor, of P.K. Macgregor and Associates
- Accounting Theory and Practice - Dr M.E. Aiken, Senior Reader and Head of Department of Accounting and Finance, Australian National University
 - Mr D.A. Shand, Senior Lecturer, Department of Accounting and Finance, Australian National University.
 - Dr I. Ball, Senior Lecturer, Department of Accounting and Finance, University of Tasmania.

5.14 The Committee again records its appreciation to all staff, secondees, and others who assisted it during the year, especially the official observers to the Committee from the Department of Finance, the Auditor-General's Office and the Public Service Board. The Committee's work has been significantly assisted by the high quality of the support it receives.



APPENDIX A
DEPARTMENT OF FINANCE

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

2 SEP 1983

OUTSTANDING DEPARTMENT OF FINANCE MINUTES

In accordance with agreed arrangements, the following status report on outstanding Department of Finance Minutes is submitted for the Committee's information:

- 193rd Report Reports of the Auditor-General 1979/80 and March 1981
Tabled: 20 April 1982
Comment: Departmental responses on Chapters 1, 2 and 4 have been finalised and are ready for transmittal to the Committee. The response to Chapter 3, dealing with the ACT Schools Authority, has been drafted and is currently under examination by this Department. It is expected that this process will be completed and the Minute forwarded to the Committee during September 1983.
- 198th Report Government Aircraft Factories
Tabled: 4 May 1982
Comment: In September 1982 the Department of Defence Support responded to the Committee's recommendations. After detailed examination of this reply, we believed that certain aspects of it were unsatisfactory. Further clarification was sought from the Department in January 1983 and was followed up in March 1983 by the Department, and in April 1983 by the Minister. Latest advice (August 1983) indicates that the Report of a working group convened to address the issues raised is nearing completion and we expect the response in the near future.

201st Report Efficiency of Australia's Bilateral Overseas Aid

Tabled: 28 October 1982

Comment: We have taken this matter up with the Australian Development Assistance Bureau (ADAB) which is preparing a response to the Efficiency Audit for their Minister to present to the Parliament in the form of a Ministerial statement. This statement will form the basis of the Finance Minute. As the matters raised in both the Efficiency Audit report and the Committee's report will require Government decision, we are unable to predict when we may be in a position to provide the Minute.

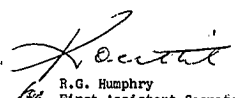
202nd Report The Selection and Development of Senior Managers in the Commonwealth Public Service.

Tabled: 28 October 1982

Comment: In January 1983, the then Minister Assisting the Prime Minister (as the Minister responsible for the Public Service Board) agreed to prepare the response which would form the basis of a Finance Minute on this Report. When agreeing to undertake this task, the then Minister deferred his consideration of the issue until after the Review of Commonwealth Administration (Reid Committee).

Consideration was then further delayed by the March 5 election and subsequent changes to Administrative Arrangements.

As the Report addresses wide ranging issues of personnel policy, a decision by Government will be necessary before the Minute can be prepared. Although we understand that the PSB has completed a draft response, we are not in a position to say when the Government will consider the matter.


R.G. Humphry
First Assistant Secretary
Accounting and Supply Division

APPENDIX B

PUBLIC ACCOUNTS COMMITTEE MEETINGS 1982-83

Thirteenth Committee 1 July 1982 - 5 February 1983

<u>Meeting</u>	<u>Full/Type</u> <u>Sectional</u>	<u>Date</u>	<u>Place</u>	<u>Main Subject</u>
62	Full	1.7.82	Canberra	Public Hearing - Department of Health, Medical Fraud and Overservicing; Senate Joint House Inquiry
63	Full	2.7.82	Canberra	In Camera Hearing - Medical Fraud and Overservicing
64	Full	13.7.82	Canberra	In Camera Hearing - Medical Fraud and Overservicing
17	Sectional Senior Management	13.7.82	Canberra	Discussion of First Draft of Report
65	Full	14.7.82	Canberra	Public Hearing - Department of Health, Medical Fraud and Overservicing; Senate Joint House Inquiry
10	Sectional Bilateral Aid	26.7.82	Canberra	Public Hearing - Department of Foreign Affairs and Australian Development Assistance Bureau; Discussion of Draft Outline of Report; In Camera Hearing.
66	Full	26.7.82	Canberra	In Camera Hearing - Medical Fraud and Overservicing
67	Full	27.7.82	Canberra	Public Hearing - Department of Health and Health Insurance Commission, Medical Fraud and Overservicing
18	Sectional Senior Management	29.7.82	Canberra	Discussion of Draft Report

<u>Meeting</u>	<u>Full/Type</u> <u>Sectional</u>	<u>Date</u>	<u>Place</u>	<u>Main Subject</u>
68	Full	4.8.82	Sydney	Public Hearing - Department of Health (NSW Region), Doctors' Reform Society, Hospital Contribution Fund of Australia, Medical Fraud and Overservicing
69	Full	5.8.82	Melbourne	Public Hearing - Department of Health (Victorian Region), Teaching Staff from University Medical Schools, Medical Fraud and Overservicing
70	Full	6.8.82	Adelaide	Public Hearing - Department of Health (South Australian and Western Australian Regions), Medical Fraud and Overservicing
10	Sectional Financial Statements of Common- wealth Under- takings	18.8.82	Canberra	Discussion of Draft Report
71	Full	19.8.82	Canberra	In Camera Hearing - Medical Fraud and Overservicing; Committee Program
72	Full	24.8.82	Canberra	Auditor-General's March 1982 Report; Public Hearing - Health Insurance Commission, Medical Fraud and Overservicing
73	Full	26.8.82	Canberra	Committee Program; Advance to the Minister for Finance; Discussion on Follow-up to Committee's Reports
11	Sectional Bilateral Overseas Aid	26.8.82	Canberra	Discussion of First Draft of Report; Discussion with Auditor-General's Staff on Efficiency Auditing

<u>Meeting</u>	<u>Full/Type</u> <u>Sectional</u>	<u>Date</u>	<u>Place</u>	<u>Main Subject</u>
74	Full	7.9.82	Canberra	In Camera Hearing - Medical Fraud and Overservicing; Senate Joint House Inquiry
19	Sectional Senior Management	7.9.82	Canberra	Examination of Draft Report
20	Sectional Senior Management	9.9.82	Canberra	Examination of Draft Report
75	Full	14.9.82	Canberra	Public Hearing - Mr R. Harvey, Medical Fraud and Overservicing
76	Full	16.9.82	Canberra	HMAS Tobruk; Discussions with Department of Finance - Accounting Standards
77	Full	17.9.82	Sydney	Public Hearing and Inspection - HMAS Tobruk
78	Full	21.9.82	Canberra	Public Hearing - Australian Medical Association, Medical Fraud and Overservicing
79	Full	21.9.82	Canberra	Public Hearing - Australian Medical Association, Medical Fraud and Overservicing
21	Sectional Senior Management	22.9.82	Canberra	Examination of Draft Report
80	Full	29.9.82	Brisbane	Public Inquiry - Department of Health (Queensland Region), Medical Fraud and Overservicing
22	Sectional Senior Management	6.10.82	Canberra	Examination of Draft Report
81	Full	12.10.82	Canberra	Appointment of Advisers; Public Hearing - Australian Federal Police, Department of Administrative Services, Medical Fraud and Overservicing

<u>Meeting</u>	<u>Full/Type</u> <u>Sectional</u>	<u>Date</u>	<u>Place</u>	<u>Main Subject</u>
23	Sectional Senior Management	13.10.82	Canberra	Examination of Draft Report
82	Full	14.10.82	Canberra	Medical Fraud and Overservicing; Committee Program; Amendments to Audit Act
83	Full	19.10.82	Canberra	Public Hearing - Crown Solicitor's Office, Office Bearers and Members of Royal Australian and New Zealand College of Psychiatrists and National Association of Medical Specialists, Medical Fraud and Overservicing
84	Full	19.10.82	Canberra	Medical Fraud and Overservicing - Discussion with Advisers and Acting Attorney-General
24	Sectional Senior Management	20.10.82	Canberra	Conclusion of Examination of Draft Report and Referral to Full Committee
85	Full	20.10.82	Canberra	Medical Fraud and Overservicing
12	Sectional Bilateral Aid	21.10.82	Canberra	Examination of Draft Report and Referral to Full Committee
86	Full	21.10.82	Canberra	In Camera Hearing - Medical Fraud and Overservicing
87	Full	26.10.82	Canberra	Public Hearing - Department of Health, Medical Fraud and Overservicing
88	Full	26.10.82	Canberra	Public Hearing - Crown Solicitor's Office, Medical Fraud and Overservicing

<u>Meeting</u>	<u>Full/Type</u> <u>Sectional</u>	<u>Date</u>	<u>Place</u>	<u>Main Subject</u>
89	Full	27.10.82	Canberra	Public Hearing - Department of Health, Medical Fraud and Overservicing;
90	Full	9.11.82	Canberra	Committee Program; Secretariat; Medical Fraud and Overservicing; Public Hearing - Department of Administrative Services (AGPS); Use of Advance to Minister for Finance
91	Full	9.11.82	Canberra	Medical Fraud and Overservicing
92	Full	10.11.82	Canberra	Medical Fraud and Overservicing; Secretariat
93	Full	11.11.82	Canberra	Medical Fraud and Overservicing - Public Hearing and Examination of Draft Report
94	Full	18.11.82	Canberra	Medical Fraud and Overservicing; Annual Report
95	Full	25.11.82	Canberra	Medical Fraud and Overservicing; Relocation of Secretariat
96	Full	29.11.82	Sydney	Medical Fraud and Overservicing
97	Full	30.11.82	Canberra	Medical Fraud and Overservicing
98	Full	1.12.82	Canberra	Medical Fraud and Overservicing; Advance to Minister for Finance (AGPS); Commonwealth/State Financial Relations
99	Full	7.12.82	Canberra	Medical Fraud and Overservicing - Approval of Progress Report

<u>Meeting</u>	<u>Full/Type</u> <u>Sectional</u>	<u>Date</u>	<u>Place</u>	<u>Main Subject</u>
100	Full	8.12.82	Canberra	Meeting with Staff and Seconded Officers of Secretariat
101	Full	14.12.82	Canberra	Role of Advisers; Medical Fraud and Overservicing - Possible Issues for Final Report

Fourteenth Committee 11 May 1983 - 30 June 1983

1	Full	11.5.83	Canberra	Election of Chairman and Vice-Chairman; Committee Program for 1983; Outstanding Finance Minutes; Sectional Committee on Program Priorities Established; Status of Material Presented to Committee
1	Sectional Program Priorities	12.5.83	Canberra	Issues arising from Auditor-General's Report and Advance to the Minister for Finance.
2	Sectional Program Priorities	17.5.83	Canberra	Committee Program; Medical Fraud and Overservicing; Specific References for Sectional Committees and Sub-Committees; Appointment of Advisers
2	Full	18.5.83	Canberra	Committee Program; Appointment to Sectional Committees; Appointment of Advisers; Auditor-General's Reports and Advance to Minister for Finance; Secretariat
1	Sectional Income Maintenance	19.5.83	Canberra	Election of Deputy Chairman; Strategy for Future Meetings and Investigations Adopted
3	Full	25.5.83	Canberra	Auditor-General's Report; Advance to Minister for Finance 1981/82; HMAS Tobruk; Medical Fraud and

<u>Meeting</u>	<u>Full/Type</u> <u>Sectional</u>	<u>Date</u>	<u>Place</u>	<u>Main Subject</u>
				Overservicing; Committee Meetings During Sitting of Senate
4	Full	31.5.83	Canberra	Medical Fraud and Overservicing-Private Meeting with Minister for Health and Director-General of Health; Advance to the Minister for Finance 1981/82
2	Sectional Income Maintenance	31.5.83	Canberra	Review of Strategy for Inquiry; Discussion with Officers of Social Welfare Policy Secretariat
5	Full	14.6.83	Canberra	Discussions with the Auditor-General and Staff, Officers of the Department of Finance and the Public Service Board
6	Full	15.6.83	Canberra	HMAS Tobruk; Canberra Commercial Development Authority; Secretariat; Committee Program; Appointment of Sectional Committee on Accounting Standards; Auditor-General's Reports 1980/81; Finance Minutes
7	Full	16.6.83	Canberra	Finance Minute - Australian War Memorial
3	Sectional Income Maintenance	16.6.83	Canberra	Preliminary Draft Report; Discussions with Officers of the Public Service Board
4	Sectional Income Maintenance	17.6.83	Canberra	Discussions with Officers of the Department of Prime Minister and Cabinet and Department of Finance

APPENDIX C

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 Baskhap
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 Hakin, 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 Hakin, 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 Maloney, 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, M.P.

Senator John Blyth Hayes, C.M.G.
Senator Albert Alfred Hoare
Senator Michael 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.
Alan Shallcross Hulme, M.P.
Albert Victor Thompson, M.P.

Secretary: Mr N.R. Coffin

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.
Alan Shallcross Hulme, M.P.
Hugh Allan Leslie, M.P.
Albert Victor Thompson, M.P.

Secretary: Mr N.R. Coffin
Mr P.H. Bailey (from March 1955)

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 Allan Leslie, M.P.

Secretary: Mr P.H. Bailey
Mr R.C. Davey (from June 1957)

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.

Secretary: Mr R.C. Davey
Mr T.H. Cranston (from August 1960)

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.

Secretary: Mr T.H. Cranston

Sixth Committee

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

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

Senator Thomas Charles Drake-Brockman, D.F.C.
Senator Joseph Francis Fitzgerald
Senator James Joseph Webster
Senator Ivy Evelyn Wedgwood
John Simon Cockle, M.P.
Dominic Eric Costa, M.P.
Wylie Talbot Gibbs, M.P.
Peter James Nixon, M.P.
Leonard James Reynolds, M.P.
Joseph Clement Leonard Sexton, M.P.
Raymond Harold Whittorn, M.P.

Secretary: Mr T.H. Cranston
Mr D.N. Reid (from May 1964)

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.

Secretary: Mr D.N. Reid

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.

Secretary: Mr D.N. Reid

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.

Secretary: Mr J.A. Agnew
Mr T. Devine (from October 1973)

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.

Secretary: Mr T. Devine

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.

Secretary: Mr T. Devine
Mr M.J. Talberg (from September 1977)

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 Keaffe
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.

Secretary: Mr M.J. Talberg

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.

Secretary: Mr M.J. Talberg

Fourteenth Committee

Appointed 4 May 1983 (Senate) 5 May 1983 (House of Representatives)

Chairman: Senator George Georges
Vice-Chairman: Alan Glyndwr Cadman, M.P.

Senator Graham Ross Maguire
Senator John Odin Wentworth Watson

Mrs Roslyn Joan Kelly, M.P.
Mrs Helen Mayer, M.P.
Leo Boyce McLeay, M.P.*
Frank Lionel O'Keefe, A.M., M.P.
Gary Francis Punch, M.P.
Dr Andrew Charles Theophanous, M.P.
Peter Nicholson Duckett White, M.C., M.P.

Secretary: Mr M.J. Talberg

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

APPENDIX D

LIST OF REPORTS PRESENTED BY THE PUBLIC ACCOUNTSCOMMITTEE : 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.V. "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

APPENDIX E

<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

LIST OF REPORTS PRESENTED BY THE PUBLIC ACCOUNTSCOMMITTEE: 1952 - 1983

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

* Not applicable

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

* Not applicable

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

* Not applicable

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

* Not applicable

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

* Not applicable

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

* Not applicable

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

* Not applicable

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

* Not applicable

70.

<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

71.

* Not applicable

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

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>
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	*

73.

* Not applicable

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No</u>	<u>Treasury Minute - Report No.</u>
102	Expenditure from the Consolidated Revenue Fund for the year 1967-68 (Appropriation Acts 1967-68)	21 Nov 1968	219 of 1968	120
103	Financial Regulations	27 Nov 1968	216 of 1968	111
104	Commonwealth Serum Laboratories Commission	6 Mar 1969	10 of 1969	138
105	The Report of the Auditor-General - Financial Year 1967-68	20 Mar 1969	12 of 1969	136
106	Commonwealth Fire Board	17 Apr 1969	22 of 1969	136
107	Subscriber Trunk Dialling Telephone Facilities (STD)	1 May 1969	23 of 1969	126
108	Treasury Minute on the 34th Report together with a Summary of that Report	22 May 1969	51 of 1969	*
109	The Supplementary Report of the Auditor-General - Financial Year 1967-68	22 May 1969	52 of 1969	116
110	The Australian Broadcasting Commission	28 Aug 1969	173 of 1969	117
111	Treasury Minute on the 103rd Report together with a Summary of that Report	23 Sep 1969	159 of 1969	*
112	Commonwealth Advertising	23 Sep 1969	160 of 1969	131
113	The Report of the Auditor-General - Financial Year 1968-69	25 Sep 1969	161 of 1969	136
		74.	* 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	*
		75.	* not applicable	

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

* not applicable

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

* not applicable

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

78.

* not applicable

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

79.

* not applicable

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No</u>	<u>Finance Minute - Report No.</u>
164	Treasury Minutes on the 150th and 151st Reports together with Summaries of those Reports.	26 May 1977	89 of 1977	*
Spec.	Proceedings of the Conference of Commonwealth and State Public Accounts Committees	27 Oct 1977	224 of 1977	*
165	The Report of the Auditor-General - Financial Year 1974-75	13 Oct 1977	229 of 1977	170
166	Finance Minutes on 158th and 160th Reports together with Summaries of those Reports.	4 Nov 1977	230 of 1977	*
167	The Report of the Auditor-General - Financial Year 1975-76	4 Nov 1977	232 of 1977	180
168	Expenditure from the Advance to the Treasurer (Appropriation Acts 1976-77)	4 Nov 1977	231 of 1977	177
169	Finance Minute on 157th Report together with a Summary of that Report.	31 May 1978	53 of 1978	*
170	Finance Minutes on 153rd, 163rd and 165th Reports together with Summaries of those Reports	21 Nov 1978	337 of 1978	*
171	The Report of the Auditor-General - Financial Year 1976-77	21 Nov 1978	338 of 1978	180
		80.	* 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	195
173	Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1977-78)	21 Nov 1978	340 of 1978	177
174	Use of ADP in the Commonwealth Public Sector - Acquisition of Systems in the Public Service.	24 Nov 1978	341 of 1978	183
175	Use of ADP in the Commonwealth Public Sector - The MANDATA Project	9 Oct 1979	218 of 1979	183
176	The Report of the Auditor-General - Financial Year 1977-78	6 Nov 1979	277 of 1979	185
177	Finance Minute on 168th and 173rd Reports together with Summaries of those Reports.	6 Nov 1979	276 of 1979	*
178	Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1978-79)	13 Nov 1979	286 of 1979	180
179	Annual Report 1979	5 Sept 1980	260 of 1980	*
180	Finance Minutes on the 171st & 178th Reports	28 Aug 1980	261 of 1980	*
181	Canberra Commercial Development Authority	28 Aug 1980	225 of 1980	n.p.
		81.	* not applicable n.p. not yet presented	

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No</u>	<u>Finance Minute - Report No.</u>
182	Pharmaceutical Benefits Scheme - Chemists Remuneration	16 Sept 1980	233 of 1980	206
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	211
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	207

82.

* 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>
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	208
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	205
198	Department of Industry and Commerce - Government Aircraft Factories	4 May 1982	93 of 82	n.p.
199	The Form and Standard of Financial Statements for Commonwealth Undertakings - A Discussion Paper	28 Oct 1982	255 of 82	210
200	Annual Report 1981-82	9 Dec 1982	446 of 82	*
201	Efficiency Audit - Administration of Bilateral Aid	10 Nov 1982	315 of 82	n.p.
202	The Selection and Development of Senior Managers in the Commonwealth Public Service	28 Oct 1982	311 of 82	n.p.
203	Medical Fraud and Overservicing - Progress Report	9 Dec 1982	445 of 82	212

83.

* 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>
204	Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1981-82)	19 Oct 1983	of 83	n.p.
205	Finance Minute on Report 197	20 Oct 1983	of 83	n.p.
206	Finance Minute on Report 182	1 Nov 1983	of 83	n.p.
207	Finance Minute on Report 192	2 Nov 1983	of 83	n.p.
208	Finance Minute on Report 194	3 Nov 1983	of 83	n.p.
209	Reports of the Auditor-General - 1980-81	8 Nov 1983	of 83	n.p.
210	Finance Minute on Report 199	9 Nov 1983	of 83	n.p.
211	Finance Minute on Report 184	10 Nov 1983	of 83	n.p.
212	Finance Minute on Report 203	15 Nov 1983	of 83	n.p.

84. * not applicable
n.p. not yet presented