

PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

MANAGEMENT OF THE MAIN BATTLE TANK BY THE
DEPARTMENT OF DEFENCE

WHO WAS OUTGUNNED?

REVIEW OF THE AUDITOR-GENERAL'S EFFICIENCY AUDIT REPORT

Report from the House of Representatives
Standing Committee on Expenditure

May 1984

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1. The nominee of the Chairman of the Joint Committee of Public Accounts who, in accordance with Clause (2) of the Resolution of Appointment, is a member of the Expenditure Committee.

MEMBERS OF THE SUB-COMMITTEE:

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Mr C.W. Tuckey, M.P.
Hon I.B.C. Wilson, M.P.

Inquiry Secretary: Mr B Bailey [until March 1984]
Mrs S Harlow

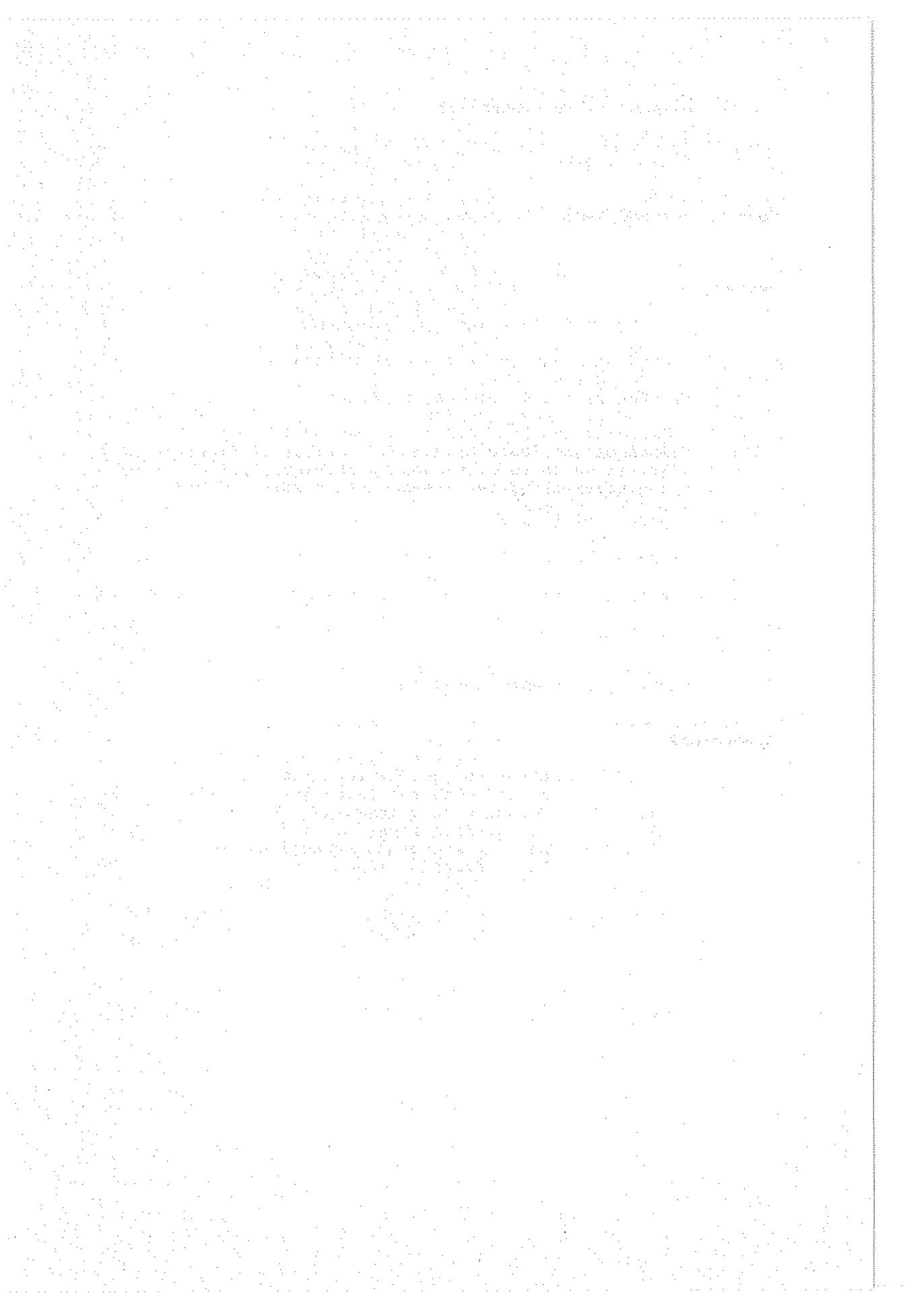


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CONCLUSIONS AND RECOMMENDATIONS

1. This report follows the pattern established by the Expenditure Committee in its consideration of earlier Efficiency Audit reports. Thus conclusions and recommendations fall into two inter-related categories, namely matters which are:

- . specific to this Efficiency Audit report; and
- . general to the audit process.

2. The Committee was in general critical of the report. It found the report lacked depth and analysis and left some critical questions unexplored. The most important of these were:

- . to explain how, if at all, the alternative management strategy applied to the Main Battle Tank by the Department of Defence affected its efficiency;
- . to explore the rationale used by the Department of Defence for determining the number of leopard tanks on issue to the army and the advantages or disadvantages that could be associated with a change to this number;

3. With respect to the question of offsets arrangements the Committee recommended:

- . that the question of offset arrangements in Defence Department contracts should be a priority area for further efficiency audit investigation.

(Paragraph 20)

- . follow-up examination to ensure that the computerisation of the repair parts and supply system had overcome the serious deficiencies Audit found in this area; and

4. The Committee found a general lack of evidence in the report on which to base any assessment of the efficiency of the Department of Defence management of the Main Battle Tank. Where specific deficiencies had been identified by the Efficiency Audit report, the Department of Defence usually had taken corrective action. This was particularly the case with respect to the training and management of personnel. The Defence Department's response to Audit recommendations regarding engineering support was less satisfactory and indicated a continuing need for review. There was little evidence of the Defence Department's response to Audit's comments on the repair parts and the supply system. However, it does not seem that Audit was sufficiently concerned about the substantial deficiencies it identified in this area to recommend a follow-up review.

5. Overall, the Committee thought that the Department of Defence had responded adequately to the recommendations identifiable in the Efficiency Audit report with the exception of those relating to some areas of engineering support.

6. Of more concern to the Committee was the general standard of the Efficiency Audit report. It is noteworthy that these concerns were shared by the Auditor-General who, during Committee hearings, outlined a number of important areas in which the Efficiency Audit of the management of the Main Battle Tank 'went wrong'. The Auditor-General's comments are included in the review at paragraph 22.

7. In response to what he sees as the failure of the Efficiency Audit process, the Auditor-General has sought the agreement of the Public Service Board to a restructuring of the Efficiency Audit process. He has sought to disband the Efficiency Audit Division and incorporate the work of that Division within the mainstream of the Auditor-General's office. The Committee had some reservations about the restructuring proposed by the Auditor-General. Although the restructuring is consistent with the Efficiency Audit provisions of the Audit Act 1901, the Committee was not convinced that the new Efficiency Audit process will meet the aims for which the amendments were made to this legislation to introduce Efficiency Auditing.

8. In view of this and of the number of efficiency review mechanisms within the Public Service, the Committee has agreed to take up the question of a co-ordinating mechanism for reviews of efficiency and effectiveness in a further Committee inquiry.

REVIEW

BACKGROUND

1. This is the third review of an Auditor-General's Efficiency Audit Report that has been carried out by the House of Representatives Standing Committee on Expenditure. This review follows the publication in September 1983 of the Report of the Auditor-General, May 1983, which contained, in Section 2, the Report of the Efficiency Audit of the Management of the Main Battle Tank by the Department of Defence. Details of the conduct of the Committee's review are set out in Appendix 3.

2. The objectives of the Committee in carrying out this review were, as in examinations of earlier Efficiency Audit (EA) reports, to:

- . assess the substantive content of the audit exercise and the quality of the EA Report; and
- . examine the response of the Department.

3. During the course of the review, however, the Committee raised with the Auditor-General the wider question of the general success of the efficiency audit process and the future of the efficiency audit function. These matters are also reported upon in this review.

SUBSTANCE AND QUALITY OF THE EA REPORT

4. On the whole, the Committee was disappointed with the EA Report. The depth of analysis and the structuring of the Report left some crucial questions unexplored and did not, in the Committee's view indicate that the high cost or extensive duration of the investigation had been warranted. It is clear that these and related concerns are shared by the Auditor-General¹ and have been a factor in his decision to restructure the efficiency audit work carried out by the Office of the Auditor-General. The effects of this restructuring are of concern to the Committee and are discussed in some detail in the second part of this review.

5. The EA Report begins by defining the area under audit as the quality of Department of Defence management of the Army's 103 Leopard tanks. Some 600 personnel are directly involved with the tank capability and salaries and allowances are approximately \$15m annually. Other direct operating costs are of the order of \$14m annually and the original capital cost of the tanks which were delivered between 1976 and 1978 was approximately \$150m.

6. The EA Report notes that the Defence Department pursues an alternate approach to management control than that which normally applies. The focus of the Report is then outlined as:

- . determination of the number of Leopard tanks on issue;
- . training and management of personnel;
- . engineering support;
- . repair parts and the supply system; and
- . engineering support standards.

Management Control

7. In considering management controls as they relate to management of the main battle tank, the EA Report differentiates between conventional management procedures and the alternate approach or 'the military concept of command' which the Department of Defence argues is appropriate for the management of operational units of the Defence Forces. The conventional management process outlined by Audit is based on the 'management by objectives' approach of setting objectives to be met by planned strategies, regular reporting of progress, assessment of variations and implementation of corrective actions where plans are not met. The Department of Defence accepted that conventional management techniques were applied in many areas of the Department such as supply and support areas but argued that operational units required management by the 'military concept of command' which it described, in part, as taking in the responsibility for the effective use of available resources for the accomplishment of missions. It did not seem to the Committee that these two concepts should necessarily be mutually exclusive. Nor did the EA Report explain why the issue had been raised or where the military command concept specifically failed to meet conventional management practices beyond stating Audit's view that 'management of a capability by way of command concepts....should....require that specific management objectives and controls relating to economy and efficiency of operations be observed'².

8. The Committee strongly endorses Audit's view that these controls should be observed but was unable to ascertain what, if any, significant or unreconcilable differences existed between the Audit and Defence views. During hearings³ the Committee was assured by representatives of the Department of Defence that differences between Audit and the Department were matters of degree rather than absolute differences. The Committee accepted that it was appropriate for junior commanders to be encouraged to develop initiative as suggested by Defence but believed this could occur within the parameters of objectives set both at their

own and at more senior levels. Members agreed that management on this basis could and should include observation of objectives relating to economy and effectiveness of operations.

9. In the absence of any clear statement in the Report regarding differences between the two management styles and any implications for the management of the main battle tank, the Committee was prepared to accept the Department of Defence view that differences between Audit and Defence on this matter are minor.

Determination of the Number of Leopard Tanks on Issue

10. The EA Report states that 72 of the 103 Leopard tanks are on issue to Army units and that the remainder have been withdrawn from service. Beyond noting that 'the Army considered the reduction would have no adverse effect upon its capability to meet any likely contingencies', and that this situation is part of a wider approach to cutting Defence costs, the Report does not comment on the first of the issues Audit has chosen as a focus. The Committee saw this as one of the most serious weaknesses of the Report. Direct annual costs associated with 72 tanks on issue were, at the time of the Auditor-General's investigation, some \$14m and personnel costs were approximately \$15m. The Committee believed that it would have been appropriate for Audit to inquire about the reasons for 72 tanks remaining on issue and to investigate the costs and benefits associated with, for example, reducing the number of available tanks to 50 or increasing it to 90. This matter was raised by the Committee with representatives of the Department of Defence during hearings⁴ and it was indicated that factors taken into account included the short-term and long-term military contingencies and that the reduction was achieved by taking one tank out of each troop rather than by removing a complete sub-unit. It was also indicated by a representative of the Department of Defence that the cost savings had been largely in the area of direct costs rather than in personnel-related costs.

11. The Committee agreed that failure to explore this issue, its effects on costs, deployment capability, training needs and the implications of other options regarding tanks on issue limited the value of the Report as an instrument through which the Parliament and the public could assess the efficiency of the aspect of the public sector under audit.

Training and Management of Personnel

12. The Committee believed that, of the five areas of focus selected for the inquiry (see paragraph 6) the training and management of personnel was the one most satisfactorily dealt with by the Report. Audit found that the Army was not giving sufficient priority to the analysis of the causes of personnel wastage, identification of its costs and development of improved

approaches to reduce wastage. The Report makes four recommendations aimed at improving the training and personnel management arrangements for the Leopard tank. It is noted in the Report that the Defence Department had begun to implement three of these recommendations before the Report was finalised: evaluation and modification of the training framework for the Leopard tank; development of a closer relationship between Defence contingency planning and manpower planning including training objectives; and refinement of training directives.

13. The other recommendation dealt with the identification of training costs and it was noted by Audit that Defence had accepted this recommendation also.

Engineering Support

14. In examining the engineering support system for the main battle tank, the Report identified a number of inadequacies related to tools and test equipment, documentation and technical personnel. With respect to tools and test equipment evidence given to the hearing⁵ supported the Audit view that the cost of specialised test equipment was high: for example test equipment for the tank fire control was \$5.097m. In view of this, Audit recommended centralisation of repairs for the tank. Audit's observation was accepted as valid by Defence but appears not to have been acted upon because of the subsequent development of adequate levels of tools and test equipment. The Committee noted that Audit had assessed the tools and test equipment capability at the time of the Audit as sufficient. The Committee agreed that the Defence response implied an expansion of the available tools and test equipment capability rather than more efficient utilisation of the equipment available. The limited evidence provided in the Audit Report has not allowed the Committee to make a firm recommendation on this matter. Nevertheless the implication that expensive tools and equipment have been duplicated is clear and the Committee found the Defence response to this recommendation unsatisfactory.

15. Recommendations made by Audit which relate to documentation of the Leopard tank's hull, automotives and fire control system and the preparation of a plan for an Australian Spare Parts scale for the tank have been implemented by Defence. Others related to use of civilian skilled or semi-skilled personnel and the fuller use of specialist Army technical personnel have not been fully accepted or acted upon by Defence but are being kept under review. The Committee accepts the arguments that Defence have advanced to explain why specialist Army technical personnel must spend some time in developing and maintaining military skills. However the Committee note Audit's finding that Army specialists have only 35 per cent of their working time available to perform their specialist function and supports the Audit view that this does not provide for optimum use of scarce specialist resources. In evidence⁶ it was stated that part of the difficulties with documentation for tank repairs

had arisen because, in Germany, such repairs were carried out in industry and different techniques could be used in those circumstances. Thus the Committee notes that the Australian Army system of using specialist Army personnel and a small proportion of civilian workers is not universal. The Committee therefore supports the Audit view that use of specialist and civilian labour for battle tank maintenance and repair should be further evaluated.

Repair Parts and the Supply System

16. The evidence presented in the Report indicates that significant deficiencies exist in the repair parts and the supply system. Current annual expenditure in this field is \$5m. and Audit found inadequacies in inventory control, repair parts purchasing and repair parts distribution. During the course of the evaluation Audit was made aware of Army's intention to introduce an improved computerised stores management system. This is perhaps the reason why the Report does not make any strong recommendations about the extensive deficiencies found in the repair parts and support system.

17. The Committee agreed that, in view of the high cost of parts and support items, a much more thorough investigation should take place.

Engineering and Performance Standards

18. Although this is identified in the Report as a focus of Audit attention, it is not reported upon in the published document.

OFFSET ARRANGEMENTS

19. When examining the Report the Committee was surprised to note that the issue of offsets was not raised. During the evidence given by the representatives of the Department of Defence Support⁷ the Committee was advised that, at the time of the purchase of the tank, Australia was not in a very strong position to negotiate offsets and Australian industry participation in part because of the announcement of the successful tenderer before negotiations for offset participation had advanced.

20. The Committee did not set out to investigate the question of offsets but, in view of the ready availability of evidence, believes absence of consideration of offset arrangements from the Audit Report is a serious omission.

The Committee therefore recommends:

- . that the question of offset arrangements in Defence Department contracts should be a priority area for further efficiency audit investigation.

ASSESSMENT OF THE EA REPORT

21. As indicated above the Committee was disappointed with the Report. Several specific inadequacies were noted by the Committee. In particular, Audit failed to:

- . explain how, if at all, the alternative management strategy applied to the main battle tank by the Department of Defence affected its efficiency;
- . explore the rationale used by Department of Defence for determining the number of Leopard tanks on issue and the advantages or disadvantages that could be associated with a change to this number;
- . recommend follow-up examination to ensure that the computerisation of the repair parts and the supply system had effectively overcome the serious deficiencies Audit found in this area; and
- . address at all the question of offsets.

22. The Committee agreed that these weaknesses were compounded by the presentation of the report which relied upon information-point style of presentation rather than a presentation of argument or analysis. This style has contributed to the brevity (9 pages) of the report but not to its capacity to provide information for wider evaluation. In information supplied to the Committee, which is set out in Appendix 1, the Auditor-General advised that the efficiency audit had been completed at a cost of \$184 916 [comprising \$130 656 in direct salary and travel costs and \$54 260 in indirect salary costs] over a period of four years. The Audit was carried out with what appears to have been quite adequate staffing with five Third Division officers [ranging from Class 11 to Class 7 officers] involved in the project for lengthy periods of time: four of the officers had involvement in excess of 13 months.

23. Despite this significant commitment, the efficiency audit, in the Committee's view, failed to look at important questions and, in the Auditor-General's view, the Report 'does not show anything spectacular'⁸ about the management of the

main battle tank. The Auditor-General, during the Committee's hearings stated, however, that a number of things were inadequate in the Audit:

'If I must encapsulate what went wrong, the first thing that went wrong was, of course, that the wrong topic was chosen for the audit. It was an entirely inappropriate thing to undertake as an efficiency audit. It was undertaken by inexperienced staff with no audit experience at all. They were brought into the Audit Office to embark on efficiency auditing. The focus of the audit was overly ambitious. It concentrated on matters that are in many areas, I think, the exclusive preserve of the military. The initial aspects of this audit were looking at such things as strategic assessment of needs and things like that. They are not appropriate matters for Audit to look at anyway and they highlight the inexperience of the people involved.... there was insufficient management control over the audit. As to what auditors learnt as a result of this - not only as a result of this but as a result of all the efficiency audits - I have not been satisfied with one of them....'⁹

FUTURE OF THE EFFICIENCY AUDIT PROCESS

24. The Auditor-General indicated¹⁰ that as a result of experience to date with efficiency audits, he was seeking the agreement of the Public Service Board to the integration of efficiency audit work into the mainstream of the work of the Office. In effect, this will result in the disbanding of the Efficiency Audit Division of the Auditor-General's Office. It was suggested by the Auditor-General that lessons learned from completed efficiency audits would ensure that future efficiency audits were more narrowly focused and were reported upon promptly.

25. The Committee had some reservations about the restructuring of the process by which efficiency audits will take place in future. Although the Auditor-General has the power under section 48E(2)(a) of the Audit Act 1901 to carry out efficiency audits in conjunction with the regular audit functions, the Committee was concerned that such audits will be the only efficiency audits to be carried out in future and that their parameters will be determined by audit rather than wider efficiency-concepts. In correspondence with the Chairman of the Committee, (see Appendix 1) the Auditor-General stated that 'most of those involved (in the new efficiency audit arrangements) will be Auditors of five years or more experience'.

26. The Committee does not wish to pre-judge the results of the Auditor-General's proposed restructuring. It is, however, concerned that the original intention of the 1979 amendment of the Audit Act 1901 to provide for efficiency audits may not be fully realised. The Royal Commission on Australian Government Administration recommended that the Auditor-General should have the responsibility for auditing the efficiency of Commonwealth departments and statutory authorities.¹¹ During the second reading speech on the Bill prepared to introduce these changes, Mr Willis M.P., stated that the introduction of efficiency audits would represent 'a very significant expansion and updating of the Australian Government's auditing procedures'.¹² Mr Connolly M.P., also speaking during the second reading debate the Audit Amendment Bill noted that 'The difficulty that the Auditor-General faces is that at this time there are very few people in Australia with the technical skills able to enter into this (efficiency audit) very specific area. He is building the numbers up; he is seeking them from the private sector; he is seeking them from other departments of state and of course from the Auditor-General's own office'.¹³

27. Thus, efficiency audits were seen from the time of their initial introduction as something beyond traditional audit functions and as an activity for which normal auditing skills were inadequate. To draw efficiency audit back into the line functions of the Auditor-General's Office and to ensure that most efficiency audits are carried out by people with more than 5 years' auditing experience seems, to the Committee, to be a dilution of the purpose for which efficiency audits were introduced.

28. The Committee also noted that the Royal Commission on Australian Government Administration saw the task of reviewing program effectiveness as beyond the scope of efficiency auditing and suggested that 'the assessment of such continuing programs as being most appropriately arranged from within the Department of Prime Minister and Cabinet....'¹⁴ the Committee has noted that responsibility for reviews of an efficiency and effectiveness nature is now spread quite widely throughout the Australian Public Service: the Auditor-General's office has responsibility for efficiency auditing; the Public Service Board has responsibility under section 17 of its Act for matters of an efficiency nature; the Department of Finance carried out some efficiency reviews; and individual Departments have specific programs which relate to their own activities. The effectiveness of the existing mechanisms has at times been questioned. The Royal Commission on Australian Government Administration suggested that the Public Service Board has not used its powers under section 17 and the efficiency audit function does not seem to have operated as intended. The Committee therefore believes that there is some danger that examination of the efficiency and effectiveness could be duplicated and/or unnecessarily fragmented throughout the Australian Public Service.

29. The Committee has agreed that a co-ordinating mechanism for efficiency and effectiveness reviews may be necessary. It is possible that such a mechanism could be introduced as suggested by the Royal Commission into the Department of Prime Minister and Cabinet. However, other options may be appropriate. The Committee therefore will be pursuing the question of a co-ordinating mechanism for efficiency and effectiveness reviews within the Public Service in a further inquiry.

ENDNOTES:

1. Evidence, pp. 96, 97.
2. Report of the Auditor-General upon audits, examinations and inspections under the Audit and other Acts, Section 2, Efficiency Audit of the Management of the Main Battle Tank by the Department of Defence, AGPS Canberra, May 1983 p.182.
3. Evidence, p.6.
4. Evidence, p.10.
5. Evidence, p.59.
6. Evidence, p.44.
7. Evidence, p.70.
8. Evidence, p.92.
9. Evidence, p.94.
10. Evidence, pp.96, 97.
11. Royal Commission on Australian Government Administration, Report, AGPS Canberra 1976, Recommendation 7, p.49.
12. Hansard Debates, 1978, House of Representatives, p.2296.
13. op.cit. p.2301.
14. Royal Commission on Australian Government Administration, op.cit., p.49.



OFFICE OF THE
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5 April 1984

Mr Leo McLeay, MP
Chairman
House of Representatives Standing
Committee on Expenditure
Parliament House
CANBERRA ACT 2600

Dear Mr McLeay

Thank you for your letter of 28 March. I shall respond first to the specific questions asked about the main battle tank audit and then turn to a brief outline of the way in which efficiency audit management now differs from the position obtaining in earlier times, which is the general question raised in your third paragraph.

Staffing

- (i) As from the commencement of the audit in April 1980 there were five 3rd Division Officers involved, as follows:
- . Class 11 - 1 (duration 13 months)
 - . Class 9 - 2 (1 for 18 months, the other for 14 months)
 - . Class 7 - 2 (1 for 14 months, the other for 8 months).
- (ii) Defence liaison officers were associated with the team. Their main function was not to assist the auditors but to provide an open channel of communication between the auditors and Defence senior management. However, their presence was helpful in obtaining access to documents, persons and Defence establishments.
- (iii) One of the staff on the project had some limited audit experience and was a qualified accountant. The other officers were newly-appointed to this Office. They held tertiary qualifications in public administration, commerce, science and engineering.

Management

- (iv) Defence as an area was seen by a committee comprising PM&C, PSB, Finance and Audit on account of the materiality of its expenditure. The main battle tank (MBT) was selected by Audit on the basis of a study of possibilities within Defence. The focus of the MBT audit was decided as a result of consideration of the results of a preliminary study.
- (v) Directly, see above.

Reporting

- (vi) The published report represents the final audit assessment of the quality of Defence management of the Main Battle Tank. It is the report on the efficiency audit required of the Auditor-General under sub-section 48F(1) of the Audit Act. Preparation of this report included the development of drafts which were subjected to detailed internal review and quality control. In the event, it was the judgment of my officers that a relatively brief report was required because of inadequacies in the quality and quantity of evidence available.
- (vii) Early drafts were somewhat lengthier than the public report but upon review were found in many areas not to be sufficiently supported by evidence to permit the formation of audit judgments. A draft, similar in length to the public report was provided to the Department of Defence in accordance with sub-section 48F(3) of the Audit Act. A copy of that draft, could be made available to the Committee by this Office if the Department of Defence concurred.

Costing

- (viii) Components of the \$184,916 are shown in Attachment 1.

New Arrangements

- (ix) Levels of Audit investigators will vary depending on the scope and significance of projects. Teams will be led at any level between Grade 3 Auditor (Class 8) and Level 1 with Senior Auditor (Class 9) and Principal Auditor (Class 11) the most frequently used level of team leader. Team members could include any designation from Auditor Grade 1 (Class 5) to Principal Auditor.
- (x) Most of those involved will be Auditors of 5 years or more experience.

Turning now to the question raised in your third paragraph, I think it may fairly be said that in the early efficiency audits there was sometimes a tendency to experiment - it will be recalled that the brief of the Office in this early period was to develop methodology and conduct pilot projects. The experimentation in approaches that were thought to have potential for producing strong audit outcomes included accepting some looseness in management control and deliberate decisions to allow the team leader to treat audit boundaries rather liberally. That was the case with the MBT audit.

Re-organisation of the Australian Audit Office, including organisational integration of the efficiency audit effort with the mainstream work of the Office, will be characterised by tighter audit boundaries and close control of projects to avoid over-runs.

The Committee may be aware that my proposal for re-organisation of the Office has been with the Public Service Board since July 1983. Although Board's officers are thought to have concluded their inspection, a Board response is still awaited.

Yours sincerely

K.F. Brigden
Auditor-General

ATTACHMENT 1

MAIN BATTLE TANK EA - COSTS

	<u>1979-80</u>	<u>1980-81</u>	<u>1981-82</u>	<u>1982-83</u>	<u>Total</u>
Travel	3793	7886	288		11967
Consultants			1941	425	2366
Direct Project Team Salaries	23053	69381	18328	5561	116323
					<u>130656</u>
Indirect Salaries and attributed supervisors salaries		40102	8436	5722	54260
					<u>184916</u>

Components included in the cost were as follows:

Direct Project Salaries: Hours reported by officers against the project were charged at a rate calculated to recover the equivalent salary cost during the year of those officers not including time reported on overhead activities.

Indirect Salaries: Hours reported by project officers against such items as leave and other overheads were charged at the same salary rate and allocated to projects pro rata to reported project hours. Also included were a portion of the salaries of CA3, 2 steno-secretaries and 2 AAGs. The proportion was pro rata to project hours.

CONDUCT OF THE INQUIRY

On 19 May 1983 the Chairman of the Joint Committee of Public Accounts and of the House of Representatives Standing Committee on Expenditure proposed to the Minister Assisting the Prime Minister for Public Service Matters that the efficiency audit report on Administration of Public Hospitals be examined by the Joint Committee of Public Accounts and the report on Management of the Main Battle Tank by the Department of Defence be examined by the Expenditure Committee.

On 12 July 1983 the Expenditure Committee resolved to review the Auditor-General's report and a Sub-committee was established to carry out this examination on 23 August 1983.

Evidence was taken in public hearings in Canberra on Wednesday 7 March 1984 and in subsequent correspondence with the Departments of Defence and Defence Support and with the Auditor-General's Office. Members of the Sub-committee also carried out inspections of military bases at Puckapunyal and Bandiana on Friday 9 September 1983. A list of witnesses and an index of documents authorised for publication are included at Appendices 3 and 4 respectively.

As is the usual Committee practice, the transcripts of the public hearings and other evidence authorised for publication have been incorporated in a separate volume, copies of which are available on request. References to evidence in the text of this Report relate to page numbers of that volume.

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Colonel John Cedric Grey, Director of Co-ordination, Army, Department of Defence, Russell Offices, Canberra, Australian Capital Territory	5
Mr Thomas Edwin Sullivan, First Assistant Secretary, Financial Services and Internal Audit Division, Department of Defence, Russell Offices, Canberra, Australian Capital Territory	5
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