



Joint Committee
of
Public Accounts—
Report of Activities
July 1983-December 1984

Report

226

Joint Committee of
Public Accounts

THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

JOINT COMMITTEE OF PUBLIC ACCOUNTS

REPORT 226

REPORT OF ACTIVITIES
JULY 1983 - DECEMBER 1984

Australian Government Publishing Service
CANBERRA 1985

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.

c Commonwealth of Australia 1985

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PREFACE

This Report continues the practice established in 1976 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 and to suggest areas of public administration and finance which may require scrutiny and review. This report covers the period July 1983 to December 1984. It should be noted however that membership of the Committee lapsed on 26 October 1984 when Parliament was dissolved prior to the election in December. In these circumstances although there continues to be a Parliamentary Public Accounts Committee by virtue of its status as a statutory Committee, it has no members.

The Committee thanks its staff and advisers. Additionally we 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 express our appreciation for the work done by the Principal Parliamentary Reporter and his staff and 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 Taiberg
Secretary
Joint Committee of Public Accounts
Parliament House
Canberra
17 April 1985

(x)

CHAPTER I

THE NATURE OF THE COMMITTEE

Background

1.1 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 1970s, a more comprehensive Parliamentary committee system in both the House of Representatives and the Senate.

1.2 The Joint Parliamentary Committee of Public Accounts is constituted under the *Public Accounts Committee Act 1951*. Under the Act the Committee functions to examine the accounts of the receipts and expenditure of the Commonwealth, to examine all reports of the Auditor-General and to draw the attention of the Parliament to any matters which it thinks appropriate.

1.3 Five members of the Committee are appointed by the Senate and 10 by the House of Representatives. In addition, the Chairman of the House of Representatives Standing Committee on Expenditure is an ex officio member of the Committee.

1.4 The Committee scrutinises and regularly reviews the manner in which departments estimate their financial requirements and expend the moneys allocated to them by Parliament. Its 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.

Committee's Method of Operation

1.5 As a general rule the Committee does not question the adequacy of policies laid down by the Government but is concerned with their implementation. However the Committee must have a clear understanding of the administrative policies that underlie the implementation of government policy if it is to conduct a thorough investigation. 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.

1.6 Administrative policy which is relevant to the efficient functioning of departments or authorities is 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 administrative policies. There are occasions when the Committee has found serious inconsistencies between Government policy and its implementation.

1.7 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 Committee being divided permanently on party lines which would tend to result in internal conflict and ineffectual reporting.

1.8 Under the terms of the Public Accounts Committee Act 1951 the Committee may function with absolute independence. The usual practice is for the Committee to determine its own program of work and the inquiries it should undertake after consultation with Ministers and the Auditor-General. 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. In 1980-81 the House of Representatives referred the matter of chemists' remuneration under the Pharmaceutical Benefits Scheme to the Committee. This was the first reference by such a mechanism. In June 1984 the Minister for Finance moved a motion in the House of Representatives, that was later accepted by both the House and the Senate, that the House refer the proposed purchase of ADP facilities by the Commonwealth to the Committee for investigation and report.

1.9 The Committee's requirement for written statements in advance has become standard procedure in the Committee's operations. The statements form the basis of evidence and enable the time taken for hearings to be kept to a minimum. The information, provided in advance, facilitates questioning and comprehension.

Evolution of Functions

1.10 As the scope and complexity of government administration has increased, particularly with the growth in the number and size of statutory authorities during the 1970s, 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.

1.11 An additional area of modification is that of efficiency audits. Over time the Committee's activities, and indeed those of the House of Representatives Expenditure Committee, have been modified in that efficiency audit reports

are no longer referred by motion of the House. The Committees agreed that their respective terms of reference made it unnecessary for a formal reference to be made by the House of Representatives. Under its act, the Public Accounts Committee was already required to examine all reports of the Auditor-General, including efficiency audit reports. The efficiency audit report on Administration of Public Hospitals is currently being examined by the Public Accounts Committee and a report is expected to be tabled during the Autumn Session of Parliament in 1985.

1.12 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 preparing a discussion paper on Federal-State financial relations, and intends to present it early in 1985.

1.13 In 1981 the Committee commenced the publication of discussion papers which are designed to increase interest and debate on significant issues. While these reports are authoritative in nature and official responses are expected, they have not been produced in the usual way by submission and public evidence, but rather by survey of literature, presentation of prepared papers and discussion with interested groups or individuals. The Committee's four published discussion papers have been Internal Audit, the Collection and Dissemination of Statistics, the Form and Standard of Financial Statements for Commonwealth Undertakings and Income Maintenance Programs.

Follow-up of Committee Reports and Recommendations

1.14 It is important that recommendations of the Committee receive prompt attention. A delay can diminish the advantages which could flow from the introduction of improved administrative procedures.

1.15 The mechanism for the presentation to Parliament of Government responses to the Committee's reports is known as the Department of Finance Minute. Under this system when the Committee has tabled a report the Minister for Finance refers it to the responsible Minister. In addition the Department of Finance refers the report to the appropriate Departmental Secretaries and co-ordinates the preparation of a response to the Committee. While the Committee often makes specific suggestions and recommendations, it appreciates that other factors not canvassed in the inquiry may need to be taken into account. If the Committee is satisfied with the response, the Committee tables the Department of Finance Minute as a Report in the Parliament. On the other hand if the Committee is not satisfied with the response the Committee may seek further information as clarification or elaboration prior to presenting the Finance Minute as a Report to the Parliament.

1.16 The Finance Minutes on the following reports have been tabled as Committee Reports during the eighteen months to December 1984.

<u>Report No.</u>	<u>Finance Minute</u>	
	<u>Tabling Date</u>	<u>Report No.</u>
181 - Canberra Commercial Development Authority	6 Dec 1983	214
182 - Pharmaceutical Benefits Scheme - Chemist's Remuneration	1 Nov 1983	206
184 - Internal Audit in the Australian Public Service	10 Nov 1983	211
186 - Advance to the Minister for Finance (Appropriation Acts 1979-80)	13 Dec 1983	217
187 - Auditor-General's Report 1978-79	13 Dec 1983	218
189 - Airport Fire Tenders	15 Dec 1983	219
190 - Petroleum Royalties and Excise	30 Nov 1983	215
192 - The Collection and Dissemination of Statistics	2 Nov 1983	207
193 - Report of the Auditor-General 1979-80 and March 1981	4 Dec 1983	220
194 - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1980-81)	3 Nov 1983	208
196 - Australian War Memorial	14 Dec 1983	221
197 - Coal Export Duty	20 Oct 1983	205
210 - Financial Statements for Commonwealth Undertakings	9 Nov 1983	210
203 - Medical Fraud and Overservicing	15 Nov 1983	212

1.17 Finance Minutes on Report 198 entitled Government Aircraft Factories and Report 223 entitled HMAS Tobruk have been received and are expected to be tabled during 1985.

1.18 There are currently eight outstanding Finance Minutes on Committee Reports. These are as follows:

<u>Report</u>	<u>Tabling Date</u>
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
204 - Advance to the Minister for Finance 1981-82	19 October 1983
209 - Auditor-General's Report 1980-81	8 November 1983
213 - Income Maintenance Programs	1 December 1983
222 - Auditor-General's Report - March 1982	7 December 1983
224 - Excise and Deferred Customs Duties	10 October 1984
225 - Stratplan	18 October 1984

1.19 A status report on these Finance Minutes, prepared by the Department of Finance 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 advice indicates the status of the responses including any significant action already taken. On this basis the Committee may assess where responsibility for delays lies and act accordingly.

1.20 The Committee has rarely adopted the practice of requiring Heads of Departments or Authorities to appear before it to explain their responses to the Committee recommendations. However, the Committee sees high potential advantages in administrative practice if they took a personal interest in the Committee's investigations.

Changes in the Committee Membership

1.21 The Fourteenth Committee was appointed on 4 May 1983 in the Senate and 5 May 1983 in the House of Representatives, and held its first meeting on 11 May 1983. Senator George Georges was Chairman of the Fourteenth Committee and Mr Alan Cadman, MP was Vice-Chairman. On 13 October 1983, the Chairman wrote to the Prime Minister, seeking agreement to the expansion of the Committee in the following terms.

"An increase in the membership of the Committee from ten to fifteen (five Senators and ten Members of the House of Representatives) would allow the establishment of an extra sectional committee, so as to keep up with the output of the Auditor-General and give his reports the proper parliamentary scrutiny. The Committee may then be equipped to undertake also an additional continuing reference into the scrutiny of ADP acquisition programs if the Government and Parliament so desires".

1.22 The Chairman added that the expansion of this Committee from ten to fifteen members could be seen to further the co-operation that now exists between the Parliament and the Executive in its scrutiny of public finance and administration matters. He indicated that such an expansion would have a reasonable expectation of attracting the additional members required, rather than a formation of a new committee and it would be an economical method by which this scrutiny could be improved. On 8 December 1983 the Public Accounts Committee Amendment Bill was passed whereby the size of the Committee was increased from 11 to 16 members. The five new members of the Fourteenth Committee then appointed were Senator the Honourable Dame Margaret Guilfoyle, DBE, Senator Margaret Reynolds, Mr Lewis Kent, MP, Dr Richard Klugman, MP and Mr Peter McGauran, MP.

1.23 The increase in the size of the Committee enabled the formation of four sectional Committees to deal with specific references concurrently. Membership of these sectional committees is contained in Chapter 5. Membership of the Fourteenth Committee ceased under Section 5(5) of the Public Accounts Committee Act 1951 when Parliament was dissolved on 26 October 1984.

CHAPTER 2

REPORTS OF THE COMMITTEE

Overview

2.1 In the Committee's work program involving information seeking and preparation of reports, particular attention was given to processing Government responses to earlier reports and to the preparation of major reports on the income maintenance, HMAS Tobruk, excise and ADP/Stratplan inquiries. In the period under review, the Committee produced 22 reports. Many of these were Finance Minute reports which completed the Committee's inquiry sequence for numerous subjects including chemists' remuneration under the pharmaceutical benefits scheme and internal audit in the Australian Public Service.

2.2 In some instances the inquiry sequence took considerable time. For example, in the case of Report 206 which related to chemists' remuneration, over three years elapsed between the tabling of the Committee's initial report and the tabling of the Government response in November 1983. While Report 206 is something of an outstanding case, Finance Minute Reports presented in the 18 month period to 31 December 1984 suggest that the normal elapse of time between Committee report and Government response is of the order of two years. The Committee recognises that responsibility for this lapse time does not rest only with the Government since the Committee itself takes time to consider responses once they are received.

2.3 For the Committee's part, there was considerable variation in the length of time taken to complete its initial reports and table its inquiry findings. The inquiry leading to Report 213, for instance took approximately two years to complete. The duration of the inquiries relating to the seven Committee 'inquiry' reports presented in the period under review averages approximately 18 months. It should be noted in interpreting these figures that the Committee program was affected by the Federal elections called in early 1983 and late 1984.

Reports Tabled July 1983 - December 1984

2.4 The reports presented during the eighteen months from July 1983 to December 1984 and the date of presentation are listed below.

- 204th Report - Expenditure from the Advance to the Minister for Finance - Appropriation Acts 1981-82 (tabled 19 October 1983, Parliamentary Paper No. 177/83)

- 205th Report - Finance Minute on Report 197 - Coal Export Duty (tabled 20 October 1983, Parliamentary Paper No. 148/83)
- 206th Report - Finance Minute on Report 182 - Pharmaceutical Benefits Scheme - Chemists' Renumeration (tabled 1 November 1983, Parliamentary Paper No. 248/83)
- 207th Report - Finance Minute on Report 192 - The Collection and Dissemination of Statistics (tabled 2 November 1983, Parliamentary Paper No. 228/83)
- 208th Report - Finance Minute on Report 194 - Expenditure from the Advance to the Minister for Finance - Appropriation Acts 1980-81 (tabled 3 November 1983, Parliamentary Paper No. 226/83)
- 209th Report - Reports of the Auditor-General 1980-81 (tabled 8 November 1983, Parliamentary Paper No. 247/83)
- 210th Report - Finance Minute on Report 199 - Financial Statements for Commonwealth Undertakings (tabled 9 November 1983, Parliamentary Paper No. 245/83)
- 211th Report - Finance Minute on Report 184 - Internal Audit in the Australian Public Service (tabled 10 November 1983, Parliamentary Paper No. 236/83)
- 212th Report - Finance Minute on Report 203 - Medical Fraud and Overservicing (tabled 15 November 1983, Parliamentary Paper No. 251/83)
- 213th Report - Income Maintenance Programs - Volume 1 - A Discussion Paper, Volume 2 - Program Descriptions (tabled 1 December 1983, Parliamentary Papers Nos. 308/83 and 321/83)
- 214th Report - Finance Minute on Report 181 - CCDA (tabled 6 December 1983, Parliamentary Paper No. 310/83)
- 215th Report - Finance Minute on Report 190 - Petroleum Royalties and Excise (tabled 30 November 1983, Parliamentary Paper No. 319/83)
- 216th Report - Annual Report 1982-83 (tabled 8 December 1983, Parliamentary Paper No. 314/83)
- 217th Report - Finance Minute on Report 186 - Advance to the Minister for Finance - Appropriation Acts 1979-80 (tabled 13 December 1983, Parliamentary Paper No. 312/83)
- 218th Report - Finance Minute on Report 187 - Reports of the Auditor-General 1978-79 (tabled 13 December 1983, Parliamentary Paper No. 313/83)
- 219th Report - Finance Minute on Report 189 - Airport Fire Tenders (tabled 15 December 1983, Parliamentary Paper No. 315/83)
- 220th Report - Finance Minute on Report 193 - Reports of the Auditor-General 1979-80 and March 1981 (tabled 14 December 1983, Parliamentary Paper No. 316/83)
- 221st Report - Finance Minute on Report 196 - Australian War Memorial (tabled 14 December 1983, Parliamentary Paper No. 317/83)
- 222nd Report - Report of the Auditor-General March 1982 (tabled 7 December 1983, Parliamentary Paper No. 318/83)
- 223rd Report - HMAS Tobruk (tabled 7 March 1984, Parliamentary Paper No. 65/84)
- 224th Report - Excise and Deferred Customs Duties (tabled 10 October 1984, Parliamentary Paper No. 229/84)
- 225th Report - Stratplan, Department of Social Security ADP Re-equipment Program. Volume 1 First Report, Volume 2 Appendices - Occupational Health & Safety Aspects of VDU Use (tabled 18 October 1984, Parliamentary Papers Nos. 269/84, 268/84)

204th Report - Expenditure from the Advance to the Minister for Finance - (Appropriation Acts 1981-82)

2.5 The AMF facility essentially provides temporary finance for Departments or the means to meet unforeseen and urgent requirements. In examining expenditure from the Advance to the Minister for Finance the Committee seeks to determine whether or not expenditure from the Advance has been confined to urgent and unforeseeable requirements for which provision could not have been made in the departmental estimating procedures. The Committee also seeks to determine whether or not the departments concerned have maintained efficient administration in their expenditure of those funds.

2.6 In accordance with normal practice the Committee obtained from Departments 118 explanations relating to items from the Advance to the Minister for Finance (AMF) in 1981-82. Supplementary written information was obtained in respect of 11 items of expenditure from seven departments.

2.7 Only one item, that concerning the loss on operations of the Government Printer, was selected for public inquiry. The major findings concern weaknesses in accountability and inefficient administration of the Government Printer's operations. The Committee's 204th Report contains recommendations that should improve the financial management of the Government Printer. The Committee accepted the supplementary information provided for the other expenditure items, but noted areas of concern in relation to the Departments of Education, Capital Territory and Aviation.

205th Report - Finance Minute on Report 197 - Coal Export Duty

2.8 The Committee's 197th Report which reviewed the Government's arrangements for collection of coal export duty arose from comments in the Auditor-General's Report of 1979-80, which referred to unsatisfactory features of the then Department of Business and Consumer Affairs' administration of the coal export duty. The Committee was aware that while the Department of Business and Consumer Affairs was responsible for duty collection, policy aspects and rate determination were the responsibilities of the Department of Trade and Resources.

2.9 The Committee was satisfied with the responses to its recommendations in the 197th Report involving a co-ordinated approach with discussions with all interested parties for the development of a consistent and stable policy on coal export duty.

206th Report - Finance Minute on Report 182 - Pharmaceutical Benefits Scheme - Chemists' Remuneration

2.10 This inquiry was the result of a motion passed in the House of Representatives referring the question of overpayments under the Pharmaceutical Benefits Scheme to the Public Accounts Committee for inquiry and report. The extent of these overpayments is unclear but could have been of the order of \$255 million.

2.11 The Finance Minute details policy revisions that have been effected as a result of the Committee's inquiry. Significant among these are improved ADP standards, increased ADP manpower and the establishment of an Internal Audit Branch in the Department of Health. In addition the Pharmaceutical Benefits Remuneration Tribunal was established together with a Joint Departmental Liaison Committee on Repatriation Pharmaceutical Benefits with representatives of the Departments of Health and Veterans' Affairs.

2.12 The Committee was satisfied with the response to its 182nd Report and was pleased to note that most of its recommendations were accepted.

207th Report - Finance Minute on Report 192 - The Collection and Dissemination of Statistics

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

2.14 The Committee was generally satisfied with the response to the 192nd Report and was pleased to note that many of its recommendations have been accepted. However the Committee requested further information on progress towards the increased use of taxation data, on the progress of the Working Group on Financial Statistics and on the proposed establishment of an Interdepartmental Committee to coordinate the collections and respond to the needs of departments and authorities.

208th Report - Finance Minute on Report 194 - Expenditure from the Advance to the Minister for Finance - Appropriation Acts 1980-81

2.15 The Committee was satisfied with the responses to the 194th Report and notes that as a result of the Committee's inquiry, policy revisions were effected to establish new procedures to apply to departments submitting applications for funds which will remain a final charge to the Advance in a certain year. In particular, applications which are approved by the Minister for Finance or his delegate are forwarded to the Committee for examination.

209th Report - Report of the Auditor-General - 1980-81

2.16 After examining all the Reports of the Auditor-General for 1980-81 the Committee sought written submissions from nine departments in respect of eleven items. The Committee selected four of those items for public inquiry:

Department of Finance	- Expenditure in excess of Governor-General's Warrants
	- Closing of accounts at year end
Department of Social Security - National Benefits System	
	- Assistance for Homeless Persons

2.17 Following its examination of the Homeless Persons Program, the Committee recommended the development of a Program Manual detailing departmental standards and guidelines to be incorporated along with physical building standards. On the same matter, the Committee also recommended that the Department of Housing and Construction provide a design service to organisations embarking on a homeless persons project.

210th Report - Finance Minute on Report 199 - Financial Statements for Commonwealth Undertakings

2.18 The Committee noted continuing discussion and critical analysis of the issues surrounding the development of accounting standards for the public sector. Among developments in this area were the guidelines issued by the Minister for Finance in May 1983 for the form and standard of financial statements of Commonwealth undertakings, and the establishment of an Accounting Standards Review Board and a Public Sector Accounting Standards Board. These guidelines incorporate many of the recommendations of the 199th Report.

2.19 The Committee was aware that the Minister and his Department was considering amendments to the guidelines to incorporate recently promulgated Australian Accounting Standards and some refinement of existing financial reporting requirements as appropriate to Commonwealth bodies.

2.20 It was understood that there has been a general acceptance by Commonwealth statutory authorities of the Guidelines for the Form and Standard of Financial Statements of Commonwealth Undertakings. Some 85% of the statutory authorities required to obtain the approval of the Minister for Finance to the form of their financial statements have done so as from the 1983-84 year. This has resulted in a significant improvement in the standard of financial reporting to Parliament by these bodies.

2.21 The Committee was pleased to see these developments and has requested that it be kept fully informed of the activities and decisions of the Accounting Standards Review Board and the Public Sector Accounting Standards Board as they relate to the Commonwealth's administration. The Committee appreciates the harmonious working relationship between it and the Boards. Further discussion of these developments appears in Chapter 4 entitled 'Issues Arising from Inquiries'.

211th Report - Finance Minute on Report 184 - Internal Audit in the Australian Public Service

2.22 The 211th Report updates the interim response on internal audit which was provided to the Committee in 1982 and accordingly lists a number of policy developments in internal audit in the Public Service.

2.23 Although the Committee was generally satisfied with both the timing and content of the response to its 184th Report, it continues to be concerned by the delays of some departments in achieving adequate ADP audit capability, and by the decrease in internal audit staff levels in some departments.

212th Report - Finance Minute on Report 203 - Medical Fraud and Overservicing

2.24 This Report contains the forty-five 'Recommendations for Immediate Action' of Report 203, together with the additional information requested of departments.

2.25 The Committee was pleased to see an increase in both the manpower involved in combating and investigating fraud and overservicing and in the development of training courses by the Department of Health and the Australian Federal Police. On the other hand, the Committee had reservations about the adequacy of resources devoted to the development of the Department of Health's Fraud and Overservicing Detection System (FODS) and the lack of consultation between the Department of Health and specialist medical colleges and associations in the development of FODS.

213rd Report - Income Maintenance Programs - Volume 1 A Discussion Paper, Volume 2 Program Descriptions

2.26 The Report was presented in two volumes - a discussion paper on the administration of income maintenance programs by Commonwealth Departments in 1981-82 and a volume of descriptions of 127 such income maintenance programs.

2.27 The Committee recommended that a Task Force composed of representatives of the Public Service Board, the Department of Finance, the Department of the Prime Minister and Cabinet and the Social Welfare Policy Secretariat be set up to review and co-ordinate the administration of social welfare programs in all Government departments.

2.28 Following its scrutiny of income maintenance programs, the Committee concluded that program legislation imparts a common direction to the various undertakings of a department and that legislation clearly delineates program parameters and administrative authority. Therefore the Committee recommended that departments operating major programs ensure that specific legislation supported by Regulations describing administrative arrangements, be drafted for these programs.

2.29 The Committee also made recommendations concerning the evaluation of programs, departments' form design and the direct credit mode of payment for welfare benefits.

214th Report - Finance Minute on Report 181 - Canberra Commercial Development Authority

2.30 The Committee's Report 181 criticised several aspects of the operation of the Canberra Commercial Development Authority which was set up to construct and operate the Belconnen Mall in Canberra. Its functions were extended in December 1983 to construct and conduct a shopping centre in the district of Tuggeranong in Canberra.

2.31 The original Finance Minute specifying the actions taken in response to the Committee's recommendations was sent to the Chairman of the Committee on 19 May 1983. When the Government revealed that it had decided not to sell the Belconnen Mall, further information was sought by the Committee.

2.32 The Committee was pleased to note that most of its recommendations were accepted. In particular, a nominee of the Secretary of the Department of Territories and Local Government has been appointed to the Authority; the Authority now advertises all staff vacancies; the Public Works Committee Act 1969 was amended in 1981 to incorporate most statutory authorities within its scope; and the requirement for all authorities to report within six months was incorporated in amendments to the Acts Interpretation Act 1901 in June 1983.

2.33 The Committee expressed concern that contrary to its recommendations some members of the Board of the Canberra Commercial Development Authority were reappointed. The further information sought from the Department of Territories and Local Government stated that in making this decision particular weight was placed on advice from the Attorney-General to the Committee in January 1982. The Committee considered that this advice was inadequate. The Committee undertook to remain interested in the affairs of the Authority. The Committee considered its continuing interest particularly important in light of the decision to expand the role of the Authority.

215th Report - Finance Minute on Report 190 - Petroleum Royalties and Excise

2.34 Report 190 documented the Committee's inquiry into the collection of petroleum royalties and excise and highlighted some of the many complex legal issues in this area involving both Federal and State Governments as well as oil producers. The Report also identified many serious deficiencies in the verification and collection of petroleum royalties and excise. Considerable effort was directed towards carrying out most of the Committee's recommendations. Among the action cited was:

- An independent firm of consultants was commissioned to undertake a review of the sampling techniques employed for obtaining compositional data for the material balance

program used in the calculation of royalties and excise payable to the Commonwealth and Victorian Governments. The recommendations resulting from that review have been implemented.

- Four sets of detailed procedures for the collection and verification of royalties and excise for the Bass Strait producing fields either have been developed, or are being developed:
 - Producers procedures
 - State procedures
 - Customs procedures
 - Department of Resources and Energy procedures
- Legislation has been amended to ensure the immediate payment to the Commonwealth, of its share of royalties.
- Audit of royalty payments, by the Victorian Department of Mines and Energy, on the basis of wellhead values, is progressing in consultation with the Department of Resources and Energy.
- The Government is reviewing taxation arrangements applying to resource projects, including offshore petroleum developments.

216th Report - Annual Report 1982-83

2.35 The 1982-83 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 activities of the Committee.

217th Report - Finance Minute on Report 186 - Advance to the Minister for Finance (Appropriation Acts 1979-80)

2.36 As part of its normal practice of scrutinising Departments' use of the Advance to the Minister for Finance four Departments, the Departments of Finance, Social Security, Transport and Veterans' Affairs were selected for public examination and additional written information was requested from a further eleven Departments.

2.37 The Committee concluded that in most cases, expenditure was used according to the accepted guidelines. In other cases, in particular the Department of Transport, there was evidence of

clerical errors, inefficient estimating procedures, and delays which caused expenditure to be charged to the advance when provision should properly have been made in the Additional Estimates.

218th Report - Finance Minute on Report 187 - Reports of the Auditor-General 1978-79

2.38 Report 187 considered matters raised by the Reports of the Auditor-General concerning the Departments of Defence, Primary Industry and Social Security, namely repair and overhaul of aircraft, the apprehension of foreign fishing vessels and the payment of pensions and benefits overseas, respectively.

2.39 The Committee noted that some aspects of the Finance Minute were less than ideal. The Government's responses were presented only after some considerable delay and, in the first instance, a number did not satisfactorily address the issues raised by the Committee. Adequate responses were not presented until October 1983, some two and a half years after the Committee's Report. The Committee also notes the lack of detail provided to support some Departmental responses.

219th Report - Finance Minute on Report 189 - Airport Fire Tenders

2.40 The original response was forwarded to the Chairman of the Committee on 19 May 1983 but further information was sought from the Department of Aviation on 11 November 1983. Because of delays in obtaining this information the Committee requested Mr C W Freeland, Secretary, Department of Aviation to appear before it in public inquiry on 6 December 1983. The requested information was supplied on that day and was included in Report 219.

2.41 In its original Report the Committee's major concern was that a prototype vehicle had not been developed and tested in response to specifications supplied by the Department, prior to the order of production units. The Committee criticized many aspects of the specification development, tendering and contracting procedures of the Department of Transport.

2.42 Report 219 expressed the Committee's dissatisfaction that the Department of Aviation did not agree that the development of a prototype was necessary and at its refusal to accept many of the Committee's conclusions. The report drew the Parliament's attention to a number of matters of concern including:

- the purchasing procedures of the Department;
- evaluation and acceptance criteria used by the Department; and

• the management practices and objectives of the Department.

220th Report - Finance Minute on Report 193 - Reports of the Auditor-General 1979-80 and March 1981

2.43 Report 220 reported the following responses to the Committee's findings on the Departments of Defence, Transport and Foreign Affairs and the ACT Schools Authority.

• the Department of Defence had adopted its recommendations to proceed with the purchase of two tug boats and to expand the range of stores held at HMAS Stirling;

• the Department of Transport had instituted new arrangements which will prevent recurrence of the problem identified by the Auditor-General that payment of \$450,000 for the Second Hobart Bridge from the Department of Transport to the Tasmanian Department of Main Roads was made in advance of a demonstrated need for funds;

• the Department of Foreign Affairs had implemented the recommendations of a Joint Management Review and other recommendations of the Committee to overcome deficiencies in accounting and financial administration at overseas posts operated by the Department; and

• the ACT Schools Authority had adopted accrual accounting and its legislation had been amended to make monies raised locally, monies of the Authority for auditing and financial reporting.

2.44 The Committee was generally pleased with the responses contained in the Finance Minute but was concerned about the length or time taken in some instances to achieve a satisfactory response.

221st Report - Finance Minute on Report 196 - Australian War Memorial

2.45 The Committee's 196th Report which examined the curatorial and conservation functions of the Australian War Memorial and other aspects of the National Collection reported that the inadequacies mentioned by the Auditor-General in his March 1981 report can be attributed to the lack of appropriate staff.

2.46 The Committee felt there was a need for a review of the value of the national collection and an appraisal of the price the nation is prepared to pay to retain it. The Committee

identified the need for increased resources for the care and conservation of the National Collection and improved management of resources allocated to this area.

2.47 Report 221 noted that the Public Service Board announced in 1982 the expansion of the full-time staff ceiling by 10 to 124 and the creation of a number of specialist positions at the Australian War Memorial. In addition the Advisory Committee on National Collections was established in July 1982 to provide an effective means of co-ordinating advice to the Government on all issues affecting the National Collection. The Advisory Committee has been asked to produce major reports on resource sharing and funding, arrangements for improving the conservation and preservation of the National Collection; and cataloguing items both in the National Collection and held by Commonwealth Departments and Authorities.

2.48 The Committee has also been pleased to note an increase in the budget for the National Library for extensions, including a modern conservation facility, and the \$11 million modernisation building program for the Australian War Memorial to be completed in time for Australia's 1988 Bicentenary.

222nd Report - Report of the Auditor-General - March 1982

2.49 The 222nd Report of the Joint Parliamentary Committee of Public Accounts is an examination of the March 1982 Auditor-General's Report. The Committee sought written submissions from five departments in respect of seven of the items raised in the report. One item - HMAS Tobruk - was selected for public inquiry and is the subject of the Committee's 223rd Report, and another item - Commonwealth Medical Benefits: Reimbursement to Registered Medical Benefits Organisations - was addressed during the Committee's Medifraud Inquiry.

2.50 The Auditor-General noted that the Department of Defence had approved a significant commitment of expenditure on production of mobile radio terminals before prototype testing was completed. The Committee had recommended in its 137th and 150th Reports that contracts with significant developmental content required the production of a prototype which should be subject to exhaustive testing before production proceeded. The Department of Defence stated that production of the mobile radio terminals would not proceed until all tests required under the contract had been successfully completed.

2.51 The Committee also shared the Auditor-General's concern over the tender evaluation process, which was considered to be inconsistent with stated government policy, and will be pursuing this matter in its inquiry into project management in the Department of Defence.

2.52 The Auditor-General also criticised the Department of Defence for the time taken (3 years) to agree on the functions and tasks for the 12 armed helicopters for the FFG-07 Class Frigates for the Royal Australian Navy, and to agree on the precise level of capability required for each task. This delayed the selection process for the helicopter and in turn will affect the operational capability of the Frigates.

2.53 The Committee has requested that any further delays that could impact on the embarkation of the helicopters beyond 1988 be reported to the Committee.

2.54 The Auditor-General drew attention to a number of irregularities in the administration of the financial affairs of Norfolk Island. However the Committee is precluded by the Public Accounts Act from examining matters internal to the administration of Norfolk Island. The Department of Home Affairs and Environment and the Auditor-General are seeking to clarify and resolve the inadequacies in the audit provisions of the Norfolk Island legislation.

2.55 In response to the Auditor-General's criticism of the records of the training programs administered by the Commonwealth Rehabilitation Service, the Department of Social Security has undertaken a complete review of its statistical collection procedures and its new computerised system should dramatically improve the Department's data collection and statistical analysis facilities.

2.56 The Committee recommended that the Commonwealth Rehabilitation Service seek ways to exploit this new system to improve the analytical capabilities of its casework teams situated at its various centres around Australia. The Committee also recommended that results stemming from casework studies should be collated, analysed and made available to appropriate professional organisations in Australia.

223rd Report - HMAS Tobruk

2.57 The Committee's inquiry into HMAS Tobruk commenced on 12 July 1982 following the Auditor-General's Report on the HMAS Tobruk project in March 1982. Initially the Committee planned to report on the findings of this inquiry in conjunction with its findings on other references from the Auditor-General's March 1982 Report. However, because of the magnitude and the seriousness of the problems associated with the project, the Committee decided to issue a separate report on the matter.

2.58 During the conduct of the inquiry the Committee found that many highly significant events and documents were not readily brought to the attention of the Committee by the Department. Rather, their existence was revealed only after prolonged investigation and probing inquiry by the Committee.

2.59 Report 223 contains sixty-three conclusions and thirty-three recommendations grouped on the following basis:

- excess weight;
- quality assurance and contractual matters;
- landing craft vehicular and personnel;
- design and modifications;
- project management; and
- the death of Naval Reserve Cadet Kenneth Dax.

2.60 In this instance the Committee's inquiry process and resultant report had several unusual characteristics:

- the Report focuses not only on deficiencies and ways of improving the Commonwealth's administration but also on the detailed circumstances of an individual's cause (Naval Reserve Cadet Dax);
- much evidence for the Report was gained from public and in camera discussions with expert private sector witnesses;
- the Report contained an extensive, detailed chronology which synthesized the long series of relevant events that preceded the Committee's inquiry;
- the inquiry stimulated the Committee to undertake a detailed and comprehensive examination of the Defence Department's overall project management and administration. This separate inquiry is expected to be reported on by the Committee later this year;
- for the first time the Committee held a public hearing on board an Australian Navy vessel;
- in respect of technical matters specific to ship design, construction and operation, much of the evidence relied upon by the Committee was contained in departmental evaluations.

2.61 In its examination of HMAS Tobruk's 297 tonnes of excess weight the Committee concluded, amongst other things that the Department did not allocate sufficient resources to developing quality assurance programs for monitoring, amongst other things the weight control procedures of the contractor's quality control system. With hindsight it was a poor decision of the Department to sign the contract for the ship's construction when it did. The Department knew of the need to upgrade the contractor's quality control system and should have accurately assessed the difficulty and duration of this task.

2.62 Among its findings on quality assurance and contractual matters the Committee recommended that the Department in all future projects ensure that a quality assurance team, of a size commensurate with the scale and complexity of the contract, be present throughout the project as a part of the on-site team.

2.63 One of the Committee's conclusions about HMAS Tobruk's landing craft was that continuing problems with their davit hydraulic system point to a lack of expertise with hydraulics in the Department or inefficient systems to rectify defects in well known engineering technology.

2.64 Also significant among the Committee's twenty-four conclusions on HMAS Tobruk's design and modifications were that:

- the Department's design modifications were of such an extensive nature that either, they were beyond the Department's available design expertise to specify sufficient detail and oversight or that the design expertise in the Department was not adequately applied to the project; and
- the problems experienced by HMAS Tobruk since commissioning were not minor teething problems. Their number and significance suggest that HMAS Tobruk has experienced a higher than expected amount of major problems when compared to what should be the outcome of a well managed project.

2.65 The Committee's ten conclusions on the Department's project management included:

- for the HMAS Tobruk project, the Department's formal lines of direct functional responsibility reduced the responsiveness and interaction of project team personnel with other specialised personnel in the Department; also
- the manager of a departmental project should be given greater authority and responsibility for the overall administration and management of the project.

2.66 In respect of the death of Naval Reserve Cadet Kenneth Dax the Committee concluded that, among other things, a more adequate act of grace payment should be made to Mr and Mrs Dax.

2.67 The Committee made four recommendations relating to Naval Reserve Cadet Dax's death, including that the Compensation (Commonwealth Government Employees) Act 1971 be revised and amended as soon as possible to provide for adequate compensation payments in circumstances like the Dax case, or that appropriate legislative changes be made.

224th Report - Excise and Deferred Customs Duties

2.68 The Report presented the outcome of the Committee's review of an efficiency audit of the collection of excise duties and deferred customs duties. The inquiry included consideration of excise on beer, tobacco products, distilled spirits and petroleum products as well as the process of deferring customs duties. The terms of reference of the inquiry were extended during 1984 to include consideration of the operations of the petroleum freight subsidy scheme.

2.69 The inquiry into the collection of excise and deferred customs duties was based on the concerns expressed in the Auditor-General's Report on an Efficiency Audit - The Collection of Excise and Deferred Customs Duties, which examined the procedures used in the collection of excise and the operation of the bonded warehouse system which is used for deferring customs duties on imported goods. The aim of the audit was to check that controls and procedures used were adequate to protect the Commonwealth Government's revenue.

2.70 Audit was satisfied in principle with the system used by Customs whereby it relies on manufacturers' declarations of the amount of excisable product to determine excise liability. This support was conditioned on there being sufficient, rigorous, validating checks of the manufacturers' returns and accounts. It was in this area of validating checks that Audit found deficiencies.

2.71 Audit was also concerned that Customs had no independent means of determining the amount of excise revenue due to the Commonwealth.

2.72 In carrying out its inquiry the Committee took note of the criticism by some sectors of industry that during the efficiency audit there had been little consultation with industry and the audit had concentrated on one city. Consequently the Committee's inquiry strategy was designed to ensure that the sectors of industry affected by the recommendations of the efficiency audit would have every opportunity to put their view, either directly to the Committee or by submission. The Committee undertook visits to industry sites as diverse as the Barossa Valley in South Australia in connection with distilled spirits, a Darwin bonded warehouse holding beer and the Caltex Oil Refinery at Kurnell in New South Wales.

2.73 The Committee recommended that the Department take action to improve specific controls over the particular excisable commodities considered in the inquiry and to improve their general management strategy.

2.74 For distilled spirits, the Committee recommended that spirits bottling be only permitted on licensed premises which are subject to the control of the Department of Industry and

Commerce, and that resources be applied to ensure proper control over users of pure alcohol sold excise-free for industrial, scientific and educational applications. The Committee also recommended that detailed examinations be made of alternative methods of excise collection including shifting the point of excise collection for beer, tobacco products and petroleum products back closer to the completion of the production process. It is hoped that this would streamline collection procedures by decreasing the length of time that the commodities need to be under Customs control.

2.75 The Committee made recommendations to improve the operations of bonded warehouses and suggested that the fundamental reasons for maintaining the facility should be examined. The Committee also suggested improvements to the petroleum products freight subsidy scheme, for example by increasing resources, including ADP resources, for application to this area and by increasing penalties for illegal practices. The Committee also recommended that there be a comprehensive review of the scheme.

2.76 With regard to the Department of Industry and Commerce's general management strategy, the Committee recommended the formulation of a detailed plan to co-ordinate the Department's operations and its ongoing review processes. The Committee also recommended improvements in staffing in Customs, particularly regarding training and the manner in which staff are deployed.

225th Report - Stratplan - Department of Social Security ADP Re-equipment Program; Volume 1 - First Report; Volume 2 - Appendices to 1st Report, Occupational Health & Safety Aspects of VDU Use.

2.77 Report 225 was presented in two volumes - the first, an appraisal of Stratplan, the ADP re-equipment program of the Department of Social Security, and the second, appendices to the report dealing with occupational health and safety aspects of the use of visual display equipment.

2.78 When the Department of Social Security's complete computer re-equipment program, Stratplan, was announced in June 1983, the Government referred this expensive and complex program to the Public Accounts Committee for monitoring and report.

2.79 Stratplan will bring about the replacement of outmoded and inadequate equipment in each State, the establishment of a National Computer Centre in Canberra, the installation of mini-computers in regional offices and approximately 7,000 visual display units throughout the Department.

2.80 Report 225 addressed the important issues arising out of public hearings into the Stratplan project, particularly occupational health and safety, industrial relations, offset

arrangements, the tendering and purchasing processes and project and financial management. The Committee concluded from its investigations that the Department of Social Security has been successful in the implementation of many aspects of Stratplan, such as its purchasing procedures, the installation of equipment in the National Computer Centre and in N.S.W., the recruiting and training of staff, the design of ergonomically sound furniture and terminals and in the initiation of project management methodologies.

2.81 However the Committee noted that industrial relations were difficult due mainly to the inability of the Department to provide eyesight and radiation emission tests for equipment that the staff associations demanded. This controversy resulted in considerable delays in the implementation of Stratplan. In this matter the Department was constrained by the Public Service Board which is responsible for setting standards for conditions of service of Government employees. The Committee recommended that the Public Service Board consult with other appropriate departments and agencies, to establish and promulgate common occupational health and safety standards as a matter of urgency.

2.82 The Committee also recommended that the Departments of Social Security and Finance together review the total project cost and make a submission to the Committee on this subject. Following this costing review it was proposed that the Department of Finance oversee the overall costs of the project and regularly report to the Committee.

2.83 As part of the Committee's monitoring role of the Stratplan project Report 225 recommended that the Department of Social Security continue to report progress and problems on a monthly basis to the Committee and the Australian Audit Office.

2.84 In the light of the current high incidence of repetitive strain injury in private and government employees, the Committee included in the appendices to the report a number of documents which were made available to it on the subject of repetitive strain injury.

2.85 The Committee was heartened by the establishment of a Task Force on Repetitive Strain Injury in the Public Service. This Task Force is chaired by the Public Service Board and includes representatives of the Office of the Status of Women, the National Occupational Health and Safety Commission and the Departments of Health, Employment and Industrial Relations, Finance and Housing and Construction. The ACTU has three members on the Task Force. The Committee hopes that this Task Force will recommend action that the Government as an employer can take to eliminate this serious problem.

2.86 A further report on Stratplan will be produced by the Committee during 1985.

CHAPTER 3

OTHER ACTIVITIES OF THE COMMITTEE

Introduction

3.1 In addition to tasks associated with specific inquiries and reports, the Committee was engaged in a variety of other activities directed to the general goal of increasing efficiency in Government activities and increasing awareness of associated issues.

Speaking Engagements

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

3.3 The Chairman, Senator George Georges, made the opening address at the Seminar conducted by the Institute for the Conservation of Cultural Material, and also spoke on the implications and issues surrounding the 199th Report at the Government Accountants' Committee Seminar. Mr Cadman, MP, the Vice-Chairman of the Committee, spoke at the Fifth Special Workshop organised by the Australasian Study of Parliament Group. Mr Cadman spoke on the topic "Accountability for Commonwealth Payments". Senator Guilfoyle addressed the Society of Internal Auditors on the changes to internal audit in the Australian Public Service and addressed the meeting of Commonwealth ADP Directors on "The involvement of the Public Accounts Committee in ADP Acquisitions". Mrs Mayer, MP, spoke to participants in the Fourth Senior Executive Management Program on "Accountability of Senior Public Servants to Parliamentary Committees" and to the Australian Hospital Association's 1984 National Congress on "Australian Private Pathology - A Concentrated Industry". The Secretary, Mr Talberg spoke on the functions and operations of the Public Accounts Committee on two occasions to Senior Executive conferences and to the Ninth Colleges of Advanced Education Staff Development Program. Highlights of these addresses are given 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.

3.4 The address had its foundation in the Committee's 196th Report "Australian War Memorial Conservation and Curatorial Functions". The Committee concluded in that Report that a 'conservation crisis' existed in the collection held by all the

national institutions and that there was a need for an overall expansion of resources available and improved management of these resources.

3.5 The Chairman's speech explored the current status of conservation in Australia and its relationship to the forthcoming Bicentennial Celebrations. The Chairman noted that 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.

'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.

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

3.7 The Committee supported 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.

'Financial Responsibility in Commonwealth Departments and Statutory Authorities - Parliamentary Scrutiny' Senior Executive Conference, Canberra
- 26 October 1983
- 23 November 1983.

3.8 The Secretary of the Committee Mr Talberg, outlined the nature and operations of the committees of the Parliament and made particular reference to the operations of the Commonwealth Public Accounts Committee. Mr Talberg explained that its operations were governed by its act and in addition to complementing the work of the Auditor-General, the Committee also examined the efficiency of departmental and statutory authority

administrative practices. Mr Talberg acknowledged the extensive material of relevance to the conference session contained in Pettifer's 'House of Representatives Practice' and Odger's 'Senate Practice'.

Address to the Society of Internal Auditors, Sydney Chapter. Sydney, 9 March 1984.

3.9 Senator Guilfoyle traced the changes in the role of internal audit since the Committee's 184th Report - Internal Audit in the Australian Public Service. Senator Guilfoyle used the Department of Social Security as a case study of the recent modifications in the area of internal audit. It was reported that the Department of Social Security had set up a steering committee to oversee the course of all internal audit, upgraded its ADP audit capability in 1982 and had developed and implemented its own centralised course on ADP auditing.

3.10 Senator Guilfoyle flagged the ongoing concerns of the Committee that effective internal auditing be undertaken of large systems with an ADP content. She also urged that internal audit be an integral part of the management function and not be done merely in an advisory capacity.

'Relationship Between the Public Accounts Committee and Public Servants', Australian Graduate School of Management, University of New South Wales.

- 14 March 1984
- 16 July 1984

3.11 Mrs Kelly, MP spoke at these seminars on the relative responsibilities of the Public Accounts Committee and public servants.

'Accountability for Commonwealth Payments' - Australasian Study of Parliament Group, Inter-Parliamentary Relationships. Fifth Special Workshop. Brisbane, 12 May 1984.

3.12 Mr Cadman, MP, stated that while budgetary principles had become more closely associated with goals of economic performance, the normal processes of accountability continue to apply. Aspects of this accountability include assuring that all expenditures have been properly authorised and made for the specified purpose, there has been accurate and complete disclosure of financial transactions and actual expenditures fall within the amounts budgetted.

3.13 It was reported that such concerns with more legal aspects of financial accountability had been supplemented by associated concerns about the efficiency and effectiveness of Government expenditures and programs. The Public Accounts Committee for instance had become more concerned with the quality

of management and administration. Mr Cadman gave as examples the Committee's Report 202 'Selection and Development of Senior Managers in the Commonwealth Public Service' and its current inquiry into project management practice in the Department of Defence.

3.14 Mr Cadman also referred to the theme of his paper to the third Conference of Commonwealth and State Public Accounts Committees in November 1983. That paper is dealt with in more detail in a later section of this Chapter.

'Involvement of the Public Accounts Committee in ADP Acquisitions'. Meeting of Commonwealth ADP Directors. Canberra, 5 June 1984.

3.15 Senator Guilfoyle explained that the Committee had undertaken its monitoring role of the Department of Social Security's Stratplan project only after most of the planning and systems design decisions had been made. Despite this, however, the Committee has had periodic briefings by Departmental officers and inspections of facilities and intended to comment to Parliament after having undertaken its preliminary review of the project. (In the event the Committee tabled its Progress Report on 18 October 1984 - Report 225.)

3.16 Senator Guilfoyle explained that on the question of ADP acquisitions in the Australian Public Service generally, the Committee considered that the Parliamentary scrutiny of major proposals accepted by the relevant Minister and Secretary of the Department may be useful. Senator Guilfoyle foreshadowed the Committee's intention to focus on issues which it considered should be addressed if the project is to function efficiently including Australian industry participation, employment issues and industrial relations. The Committee envisaged that its involvement and recommendation would be made prior to the finalisation of tender documents.

'Accountability of Senior Public Servants to Parliamentary Committees'. Fourth Senior Executive Management Program. Sydney, 1 September 1984.

3.17 Mrs Mayer, MP, outlined the committee system's features in general and the duties and operations of the Commonwealth Public Accounts Committee, in particular. Mrs Mayer noted that the provisions of the Committee's operations as defined by the **Public Accounts Committee Act 1951** and the operational procedures established by the Committee itself particularly in respect of the conduct of public servants who may appear before it as witnesses, were similar to the guidelines which were issued generally by the Government somewhat earlier in 1984. Mrs Mayer sounded a note of caution, however, that these guidelines were not and should not be considered to be a screen to avoid Parliamentary scrutiny of sensitive matters.

'Australian Private Pathology - A Concentrated Industry' Australian Hospitals Association 1984 National Congress. Hobart, 27 October 1984.

3.18 Mrs Mayer, MP, also spoke on the Australian private pathology industry in the context of the Committee's Medical Fraud and Overservicing inquiry. Her address focused on the provision of private pathology services, including the size and concentrated nature of the industry.

3.19 Mrs Mayer explained the tiered benefit structure of the Medical Benefit Schedule's pathology items. Using Medicare data for the three month period April to June 1984 she demonstrated the extreme bias towards the provision of pathology services at the premium specialist rate. After analysing several characteristics of the top private pathology providers, e.g. location, benefits received, average cost per patient, average number of services per patient, Mrs Mayer discussed the difficulties encountered in diagnosing pathology overservicing.

3.20 It was noted that the Department of Health admitted it had no effective way of enforcing the agreement that pathology providers sign with the Commonwealth when they become 'approved' providers. (The Committee expects to comment further on private pathology overservicing and the Department of Health's administration in its final report on Medical Fraud and Overservicing in 1985.)

The Impact of 'Public' Law on Management of Higher Tertiary Educational Institutions, 'The Parliamentary Public Accounts Committee'. Ninth Colleges of Advanced Education Administrative Staff Development Program. Sydney, 4 November 1984.

3.21 The Secretary of the Committee, Mr Talberg, spoke at one session on the theme of accountability to Parliament, particularly via the committee system.

3.22 Mr Talberg outlined the nature and operations of the Commonwealth Public Accounts Committee and put the tertiary education sector into the Budget outlays context. He also detailed the mechanisms by which the expenditure of Commonwealth funds is monitored and controlled. Mr Talberg noted, however, that while Parliament demanded accountability, it was not clear whether scrutiny of tertiary institutions was the appropriate function of the Commonwealth Public Accounts Committee or those in the States. Tertiary funding took the form of grants from the Commonwealth passed via the States. As a result there was in a sense a confusion of ownership and as a corollary it was unclear to whom the recipient must be accountable. Mr Talberg informed the group that discussions were underway to clarify this matter, perhaps by conducting joint inquiries in conjunction with State Parliamentary Committees.

Conference of Commonwealth and State Public Accounts Committees

3.23 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.

3.24 The theme of the Commonwealth Public Accounts Committee paper was 'Accountability and the Tasks Ahead'. Aspects of this topic are highlighted below.

3.25 Financial accountability has gained in importance, especially given the volume of public moneys and the sophistication of data processing activities. 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.

3.26 Of immense concern is the financial relationship between the Commonwealth and the States. A significant proportion of all revenues collected by the Commonwealth is earmarked in advance for expenditure by the respective States in accordance with Federal-State financial agreements, however such 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 review of expenditure is essential.

3.27 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.

3.28 The fourth Conference is due to be held in 1985.

Fourth Parliamentary Seminar

3.29 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.

3.30 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 1980s.

3.31 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.

3.32 On 21 May 1982 the Committee hosted its third Parliamentary Seminar on Management and Parliamentary Accountability of the Public Sector: Selection and Development of Senior Public Servants. The Seminar was an integral part of the Committee's inquiry into senior management in the Public Service.

3.33 The Committee had hoped to host its fourth Parliamentary Seminar during 1984 but due to competing pressures stemming from the number of references before it and the early election, this has had to be postponed until 1986.

Relationships with Professional Organisations

3.34 The Committee acknowledges the significant contributions which many professional organisations have made to various Committee inquiries. The Committee's general program has been assisted by the seminars, conferences and journals of the Government Accountants Committee of the Australian Society of Accountants, the Australian Accounting Research Foundation, the Royal Australian Institute of Public Administration and the Economic Society of Australia and New Zealand.

3.35 The success of the third Australian Society of Accountants Research Lecture in Government Accounting, held in June 1984, is noted. The lecture, 'The Budgetary Process and Departmental Management' by Mr D Shand, was one of many public addresses organised by the Government Accountants Committee of the Australian Society of Accountants during 1983-84. The Committee commends the Government Accountants Committee for its encouragement of public debate on financial administration issues.

CHAPTER 4

ISSUES ARISING OUT OF INQUIRIES

General Matters

4.1 In addition to the particular issues detailed in a later section of this chapter which have arisen out of specific Committee inquiries during the 33rd Parliament, a retrospective consideration of the 14th Committee's large program has also highlighted the following general matters.

The Committee's Inquiry Process - A Catalyst

4.2 The Committee is pleased to note that not only do its Reports lead to much needed changes in the Commonwealth's administration but that its Inquiry process also acts as a catalyst for administrative reform. This has been particularly apparent during the last Parliament. The act of conducting public inquiries has led to desirable administrative changes being researched and initiated by Ministers, in conjunction with their Departments, prior to the tabling of the Committee's Report.

4.3 Two examples, taken from as yet unfinished Committee references, illustrate this point:

- The Committee's Inquiry into Medical Fraud and Overservicing has stimulated reassessment of the Department of Health/Health Insurance Commission organisation and administrative arrangements. Significant changes have been made to the staffing and process of medical overservicing/fraud administration in these bodies. The Committee expects further very significant changes in this area to be announced by the Minister in 1985, prior to the tabling of its final Report.
- The Committee's Defence Project Management Inquiry has also been instrumental in accelerating changes to the Department of Defence's administration, even though the Inquiry is only midway through its planned program. Following the completion of the Committee's HMAS Tobruk Inquiry, and after the commencement of the Defence Project Management Inquiry, the Minister for Defence announced that steps were already being taken to improve project management in the Department, in particular through the creation of a Capital Procurement Organisation.

Quality of Written Submissions

4.4 While the Committee's system of using written departmental submissions has operated satisfactorily during the period of the 14th Committee, the Committee has some general reservations as to the quality of those submissions.

4.5 In many instances the Committee has had to question witnesses at hearings in an extremely laboured manner because the related written explanation, tendered prior to that hearing, was inadequate, ambiguous or absent. It is in the interests of all parties to ensure that the Committee receives a full and frank account of the matter under consideration.

4.6 The act of withholding relevant information or providing ambiguous, extremely generalized written responses can be a serious affront to the principle of parliamentary accountability. In some cases the seriousness of the resulting situation may overwhelm that of the original material withheld. The Committee will be closely scrutinizing the adequacy and timing of written submissions in 1985.

Witnesses

4.7 The Committee recognises that there is a balance to be reached in meeting the requirements for the attendance of witnesses before a parliamentary committee and the burdensome demands of program administration for senior public servants. Generally the level and preparedness of witnesses in the past has been adequate. However it could be improved.

4.8 The Committee considers that in most cases it will be desirable for the Secretary of a Department, or Head of an Authority, to be present at the examination of its programs or functions, supported by relatively junior officers who are actively implementing the individual program or function. Such an approach may reduce the attendance demands on a Department's middle management who may be responsible for several functions or programs, some of which may not be of interest to the Committee.

Observers and Advisers

4.9 There appears to be a growing difference in the assistance rendered to the Committee from its official observers at public hearings (representatives of the Australian Auditor-General, the Secretary of the Department of Finance and the Chairman of the Public Service Board) in comparison to that given by the Committee's specialist advisers. In some cases the Committee's advisers have tended to overshadow the observers in the provision of relevant technical information.

4.10 The Committee would like both groups to develop their assistance at a similar rate for they serve complementary roles. The Committee will be seeking more frequent comment from its observers at public hearings in 1985. The Committee fully appreciates the structural relevance of assistance from the Australian Audit Office, the Department of Finance and the Public Service Board.

The Finance Minute Process

4.11 The Committee is concerned about the increasing need for Committee comment on Department of Finance Minutes and the supplementation of information in such Minutes. Such factors may delay the presentation of Finance Minute Reports to Parliament.

4.12 Three factors appear to operate:

- (i) unsatisfactory responses being initially forwarded to the Department of Finance, unable to be rectified before transmittal by the Minister for Finance to the Committee; and/or
- (ii) the occurrence of significant events after the transmittal of the Finance Minute to the Committee but before the Committee has presented the Minute to Parliament, such events being either not foreshadowed or not finalised or announced at the time the Finance Minute was prepared; and/or
- (iii) the expansion of the Committee's program bringing unavoidable delays to the Committee's consideration of the Finance Minute response prior to tabling it in Parliament.

4.13 An illustration is the presentation of the Committee's 219th Report which was the response to Report 189 - Airport Fire Tenders tabled on 27 October 1981. Material outlining the Government's response was initially sent to the Chairman on 19 May 1983. However, the Committee considered that this did not adequately address the report's conclusions. Accordingly on 11 November 1983 further information was requested from the Department of Aviation. As this information was not lodged by the nominated date the Secretary of the Department of Aviation was requested to appear before it on 6 December, at which time he presented the desired information.

4.14 The Committee was still not satisfied with the Department's responses and drew the Parliament's attention to the matter. The Committee also disapproved of the manner in which the Department behaved in providing tardy responses and more fundamentally the lack of respect for Parliamentary institutions which such action demonstrated.

4.15 The Committee will be considering ways of improving the quality and timing of Finance Minutes in 1985.

Proposed Purchase of ADP Facilities by the Commonwealth

4.16 On 6 June 1984 a motion was moved in the House of Representatives giving the Joint Committee of Public Accounts responsibility for the endorsement of major ADP acquisitions. The Minister for Finance Mr Dawkins, outlined the procedures and the vice-chairman of the JCPA Mr Alan Cadman, MP also spoke to the motion.

4.17 In the Senate on 7 June 1984 a similar motion was proposed by the Attorney-General Senator Gareth Evans and addressed by Senator the Hon. Dame Margaret Guilfoyle, DBE, in her role as chairman of the ADP Sectional Committee of the Public Accounts Committee.

4.18 The Minister for Finance asked the Committee to scrutinise ADP proposals costing over \$5 million, with particular attention to issues such as Australian industry participation, employment, the effective use of public resources and industrial relations. These areas are to be considered as part of guidelines that the Committee will issue prior to the examination of specific proposals before it.

4.19 These new procedures for the scrutiny of ADP proposals are designed to ensure that departments and authorities apply themselves assiduously to the planning process. Review and scrutiny processes will be completed before any major commitment of public moneys is made.

4.20 This is a new role for the Committee since it usually concerns itself with reviewing Government expenditure after the event rather than being involved in those spending decisions. The Committee welcomes its new, broadened role since it believes that its input prior to the commitment of funds will enhance Parliament's control of the expenditure of public funds.

Defence Project Management

4.21 The review of the methodology of Defence project management which was foreshadowed in the Annual Report for 1982-83 (Report 216, paras 4.23 and 4.24) was commenced in 1984, and it is expected that a report will be presented to Parliament during the 1985 Budget session.

4.22 The review covers 16 major projects selected from a list of 64 provided by the Department of Defence in response to a request from the Committee. Four of the 16 selected projects were examined in the Auditor-General's September 1983 study of Defence project management, and 6 were nominated by the Department of Defence in response to an invitation from the Committee to nominate 6 "successful" projects.

4.23 In examining these 16 projects, the Committee has invited submissions from the Departments of Defence and Defence Support, from Defence contractors and the public. Preparations for hearings have also included substantial documentary research in Departmental and published papers.

4.24 The review is examining the 16 projects with a view to recommending such changes as may be required to ensure effective accountability for public moneys and for other aspects of project management, efficient decisionmaking procedures, the most effective use of resources and the efficient management of projects to achieve time, cost, quality and specification objectives.

Selection and Development of Senior Managers and Public Service Reform

4.25 During 1983-84, several significant documents were released which dealt with issues related to those raised in the Committee's 202nd Report, the Selection and Development of Senior Managers in the Commonwealth Public Service.

4.26 Report 202 was tabled in Parliament on 28 October 1982 and broke new ground by addressing problems of Public Service personnel policy. The report included recommendations concerning the selection of Department Heads, the structure of senior management, women in senior management, staff mobility and training.

4.27 Among the documents released in 1983-84 on the matter of Public Service administration was the White Paper, entitled 'Reforming the Australian Public Service', published in December 1983. The Committee was pleased to see that its recommendations to bring about greater flexibility in the senior staff levels in the Public Service were endorsed in the White Paper. Many of the Committee's recommendations have been implemented including the establishment of a Senior Executive Service in place of the existing Second Division and the encouragement of external recruitment to this Service, a staff appraisal system, improved staff mobility and staff development programs.

4.28 On 25 June 1984 the Public Service Reform Act 1984 received the Royal Assent. The Act gives effect to the Government's announced personnel management reforms outlined in the White Paper. The Act created a Senior Executive Service, open to applicants outside the Public Service for which appointments may be made for a fixed period, and made personnel and managerial changes within the Public Service. Among the personnel matters were the provision of a greater degree of autonomy for Departmental heads; the requirement that departments develop equal employment opportunity programs for disadvantaged groups and an industrial democracy action plan, reviewable by the Public Service Board; and the introduction of permanent part-time work.

Medical Fraud and Overservicing

4.29 The Committee is expected to present a final report to the Parliament during the autumn session in 1985. Among the issues which the final report is expected to address are

- changes and improvements to the organisation and administrative arrangements of the Commonwealth Department of Health and the Health Insurance Commission, in particular the operation and placement of the medical fraud and overservicing investigation/surveillance function;
- legal reforms to combat medical fraud and overservicing;
- revision of the Medical Benefits Schedule;
- non legislative responses to overservicing including procedure audits, peer review, specialist counsellors, development of clinical review mechanisms;
- specific types of overservicing and their characteristics e.g. pathology overservicing.

4.30 Significant changes to the health administrative environment have occurred during the second phase of the inquiry, making the Committee's task more complex, e.g. the restructuring of the Department of Health and the Attorney-General's Department, the appointment of a new Secretary of the Department of Health, (the third for the inquiry), the creation of the Medicare Benefits Review Committee (chaired by Judge Layton), the NSW doctors dispute, the Report of the Committee of Inquiry into the Rights of Private Practice in Public Hospitals (chaired by Professor Pennington).

4.31 Overall the Committee is pleased to note that since the commencement of its Inquiry significant public debate has occurred on medical fraud. More importantly the necessity to combat medical overservicing has been recognised. This heightened public awareness has increased the requirement for accountability of medical practitioners (both to their peers and the public generally) and also health administrators.

4.32 Major changes in the Commonwealth's administration have occurred due to this inquiry and it is expected that further changes will result from the final report.

The Public Sector Accounting Standards Board (PSASB)

4.33 As noted in the discussion on the Committee's 210th Report in Chapter 3 above, the Committee has been instrumental in the establishment of the PSASB. In November 1983 the accounting profession established the Board within the Australian Accounting Research Foundation.

4.34 In keeping with the general tenor of the recommendations in the Committee's 199th Report, the PSASB has set out to promote the development of general purpose financial reporting in the public sector. It is concerned with reporting by Commonwealth, State and Local Government bodies. Within the Commonwealth sphere this extends to reporting by departments, statutory authorities and governments as a whole. The PSASB is principally concerned with developing standards of reporting which will provide users of public sector financial statements with meaningful financial information.

4.35 During February 1984 the Committee met with the Board and discussed with them the role of the Board and the support that Public Accounts Committees may be able to provide to complement its work. Throughout 1984 the Committee continued to monitor the Board's deliberations on a conceptual framework within which public sector accounting standards may logically be framed.

4.36 The Committee is pleased to note the PSASB's issue, in November 1984, of three Exposure Drafts on different aspects of public sector reporting and a Theory Monograph detailing a framework for analysis and identification of issues in public sector financial reporting.

4.37 It is noted that the Board has foreshadowed the development of a large work program in 1985. Sufficient resources will need to be allocated to the Board to enable it to successfully pursue this ambitious program. During 1985 the Committee proposes to seek advice from the Board on aspects of public sector reporting arising in the Committee's program of inquiries. Also, where possible, Committee members and staff will seek to attend Board meetings.

4.38 The Committee recognises that formal authority governing the form and content of public sector financial reports resides ultimately with governments and parliaments. Thus the PSASB cannot produce standards which are mandatory but only commendable to the public sector. The Committee expects that all Commonwealth departments, statutory authorities and undertakings will observe these standards where appropriate, or be able to present robust argument against their adoption in exceptional circumstances.

4.39 The Committee acknowledges the work of Mr R.G. Humphry of the Department of Finance who is Chairman of the Public Sector Accounting Standards Board.

CHAPTER 5

OPERATIONAL DATA

Current Inquiries

5.1 At present the Committee is considering the following matters:

- Expenditure from the Advance to the Minister for Finance 1982-83
- Expenditure from the Advance to the Minister for Finance 1983-84
- Auditor-General's Report - 1981-82 and September 1982
- Auditor-General's Report - May 1983
- Auditor-General's Report - 1982-83 and September 1983
- Auditor-General's Report - March 1984
- Auditor-General's Report 1983-84 and September 1984
- Commonwealth/State Financial Relationships
- Medical Fraud and Overservicing
- Project Management in the Department of Defence
- Proposed purchase of Automatic Data Processing facilities by the Commonwealth, or any department or authority of the Commonwealth staffed under the Public Service Act 1922
- STRATPLAN - ADP Re-equipment Program of the Department of Social Security
- Finance Minutes on Reports 198 and 223
- Efficiency Audits relating to:
 - Administration of Public Hospitals by the Capital Territory Health Commission
 - Special Youth Employment Training Program - DEIR
 - Administration of the Export Development Grants Act 1974 by the EDG Board
 - Administration of the Disability Pension and Service Pension Schemes by the Repatriation Commission and the Department of Veterans' Affairs

- Administration of Offsets Policy - Department of Defence Support
- Administration of Australian Industry Participation Program in relation to Overseas Procurement

Meetings July 1983 - December 1984

5.2 The Fourteenth Committee held 61 meetings of the full Committee and 53 meetings of Sectional Committees during the period 1 July 1983 to 31 December 1984. These meetings and the main subjects discussed at each, are listed in Appendix B.

Sectional Committees

5.3 The Public Accounts Amendment Act 1983 which was passed on 8 December 1983 increased the number of members of the Committee from 11 to 16. The number of members required to constitute a quorum for Sectional Committee meetings was also specified in the Amendment to the Act. The increased membership of the Committee has permitted the formation of four Sectional Committees of between 7 and 10 members.

5.4 The following Sectional Committees held meetings during 1984.

- Medical Fraud and Overservicing:

Mrs R J Kelly, MP (Chair)
 Senator G Georges
 Senator G Maguire
 Senator M Reynolds
 Senator J Watson
 Dr R Klugman, MP
 Mr G Punch, MP
 Dr A Theophanous, MP

- Excise and Deferred Customs Duties:

Dr A C Theophanous, MP (Chair)
 Senator G Georges
 Senator M Reynolds
 Mrs R Kelly, MP
 Mr F O'Keeffe, AM, MP
 Mr G Punch, MP
 Mr P White, MC, MP

- Defence Project Management:

Senator G Georges (Chair)
 Mr A Cadman, MP
 Mr L Kent, MP
 Mr P McGauran, MP
 Mrs H Mayer, MP
 Mr F O'Keeffe, AM, MP
 Mr G Punch, MP
 Mr P White, MC, MP
 Mr L McLeay

- ADP Monitoring, including Stratplan:

Senator the Hon. Dame Margaret Guilfoyle, DBE (Chair)
 Senator G Georges
 Senator M Reynolds
 Senator J Watson
 Dr R Klugman, MP
 Mr G Punch, MP
 Dr A Theophanous, MP

Staffing of the Committee Secretariat

5.5 The permanent staff engaged with the Committee in the 18 months to 31 December 1984 were:

Secretary	Mr M Talberg
Deputy Secretary	Mr P Mason
Senior Project Officer	Mrs K Ballard
Senior Project Officer	Ms L Vitois (until July 1984)
Senior Project Officer	Mr D Worthy (from June 1984)
Project Officer	Ms D Blunden (until October 1984)
Project Officer	Ms A Cronin
Project Officer	Mr N Kelly
Parliamentary Officer	Mrs C Macdonald (until December 1984)
Steno-Secretary	Mrs E Asquith
Acting Steno-Secretary	Miss D Gulvin (from October 1984)
Word Processing Operator	Mrs M Tie (until May 1984)
Word Processing Operator	Mrs C Richardson (from July 1984)
Word Processing Operator	Mrs K Banaszczuk (from August 1984)
Word Processing Operator	Ms S Gageldonk (until August 1984)
Clerical Assistant	Mr V Jones
Clerical Assistant	Mrs J Peters

5.6 As at 31 December 1984 replacements for Ms Blunden and Mrs Macdonald had not been finalised together with the increase in project staff approved as a result of a review of the operation of the Secretariat requested by the Speaker. The review followed a request by the Chairman in October 1983 for additional staff to manage a permanent reference by the Parliament for the Committee to examine all major ADP acquisitions by the Commonwealth.

5.7 The Committee continues its policy of seconding officers directly from various departments and accepting officers participating in the Public Service Board's Executive Development Scheme and Interchange Program. Such secondments and placements assist the Committee and broaden the participant's parliamentary experience. The secondments during the 18 month period were:

Mr T O'Brien - Department of Social Security
Mr D Taylor - Shell Australia
Ms S Pickering - Attorney-General's Department
Dr D Lundberg - Department of Employment and Industrial Relations
Mr V Cleary - Department of Administrative Services
Ms R McClelland - Australian Audit Office

5.8 The Committee expresses its thanks to all seconded officers and their parent organisations for the valuable assistance given.

5.9 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's advisers during the 18 month period were:

Medical	- Dr V. Goldrick
Health Statistics	- Mr R E Harvey, Health Economics Research Unit, Australian National University
Legal Matters	- The Hon. Mr Justice P B Toose, CBE
Computing	- Mr P K Macgregor, P K Macgregor and Associates
	- Mr A Usher, Allan Usher and Associates
Accounting Theory and Practice	- Mr D A Shand, Senior Lecturer, Department of Accounting and Finance, Australian National University
Commonwealth/State Financial Relations	- Mr J Howard, John H Howard and Associates

5.10 The Committee takes this opportunity to thank them for their services.

5.11 The Committee also records its appreciation to all others who assisted it, especially the official observers to the Committee from the Department of Finance, the Auditor-General's Office and the Public Service Board.

APPENDIX A

Reference:
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DEPARTMENT OF FINANCE

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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:

- 201st Report - Efficiency Audit - Administration of Bilateral Overseas Aid
Tabled: 28 October 1982

The Jackson Committee presented its report in June 1984. In a letter to the Chairman of your Committee dated July 1984 the Minister for Foreign Affairs advised that the Government would be responding to the Jackson report over the following twelve months. The Finance Minute will be progressively prepared during this period but its submission to the Committee will of necessity have to await finalization of Government action.
- 202nd Report - The Selection and Development of Senior Managers in the Commonwealth Public Service
Tabled: 28 October 1982

Government decisions on the white paper 'Reforming the Australian Public Service - Statement of Governments Intentions' (tabled on 28 February 1984) have been necessary before the Finance Minute on this Report could be prepared. A response was received from the Public Service Board on 12 November 1984 and is currently under examination.

- 204th Report - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1981-82)

Tabled: 19 October 1983

Responses were sought from relevant Ministers on 7 November 1983.

Responses were received from all relevant departments but additional information was required in respect of the responses provided by the Department of Territories and Local Government, on 5 March 1984, the Department of Aviation and the Department of Administrative Services.

All responses have now been received and are currently being evaluated. The Finance Minute will be completed within a month.
- 209th Report - Reports of the Auditor-General 1980-81

Tabled: 8 November 1983

Comments were sought from the Department of Social Security and the Management Services Branch of this Department on 23 November 1983. Both responses were received on 1 March 1984.

Comments were subsequently sought from the Departments of Housing and Construction and of Social Security on 29 March 1984. All responses have now been received and the preparation of the Finance Minute is nearing completion.
- 213th Report - Income Maintenance Programs - A Discussion Paper

Tabled: 1 December 1983

Comments were sought from all relevant departments; reminders were sent out on 9 July 1984. Responses have yet to be received from the Department of Aboriginal Affairs and the Department of Territories and Local Government.

The responses that have been received are now under evaluation.

- 222nd Report - Report of the Auditor-General - March 1982

Tabled: 7 December 1983

Comments were sought from the relevant departments on 3 and 4 January 1984.

All responses were received but additional responses were subsequently sought from the Department of Social Security on 19 April 1984 and the Department of Defence on 14 June 1984.

Both responses have been received and the Finance Minute is nearing completion.
- 224th Report - Excise and Deferred Customs Duties

Tabled: 1 November 1984

Action is in hand to obtain a response from the Minister for Industry and Commerce.
- 225th Report - Stratplan - Department of Social Security ADP Re-equipment Program

Tabled: 18 October 1984

Action is in hand to obtain a response from the Minister of Social Security.

J.P. Clande
b D.K. Wallace
A/g First Assistant Secretary
Financial Management and
Accounting Policy Division

APPENDIX B

PUBLIC ACCOUNTS COMMITTEE MEETINGS 1 JULY 1983 - 31 DECEMBER 1984

Fourteenth Committee 1 July 1983 - 26 October 1984 *

Meeting	Type	Full/Sectional	Date	Place	Main Subject
8	Full		11.7.83	Canberra	Public Hearing - Australian Medical Association, Medical Fraud & Overservicing
9	Full		13.7.83	Canberra	Inspection - Department of Health; Public Hearing - Special Minister of State and Australian Federal Police; Medical Fraud and Overservicing
5	Income Maintenance		14.7.83	Canberra	Public Hearing - Department of Social Security, Veterans' Affairs, Employment and Industrial Relations
10	Full		1.8.83	Canberra	In Camera Hearing - Medical Fraud & Overservicing
11	Full		2.8.83	Canberra	Public Hearing - Observer Departments; Advance to the Minister for Finance
1	Excise		2.8.83	Canberra	Discussion with Officers of Department of Industry & Commerce
12	Full		3.8.83	Canberra	In Camera Hearing, HMAS Tobruk; In Camera Hearing, Medical Fraud & Overservicing

* Parliament was dissolved on 26 October 1984 and the membership of the Public Accounts Committee lapsed at that time.

Meeting	Type	Full/Sectional	Date	Place	Main Subject
6	Income Maintenance		4.8.83	Canberra	Examination of Draft Report
13	Full		5.8.83	Brisbane	Inspection, HMAS Tobruk; Public Hearing, HMAS Tobruk
14	Full		18.8.83 19.8.83	Rockhampton	Inspection, HMAS Tobruk
7	Income Maintenance		24.8.83	Canberra	Examination of Draft Report
15	Full		25.8.83	Canberra	Discussion with Minister for Territories & Local Government, CCDA
16	Full		6.9.83	Canberra	Minutes of Previous Meetings; CCDA; HMAS Tobruk; AMF 1981/82
17	Full		7.9.83	Canberra	Public Hearing - Department of Defence, Carrington Slipways Pty Ltd, HMAS Tobruk
18	Full		8.9.83	Canberra	Finance Minutes; PAC Conference; Meetings of the Committee
19	Full		9.9.83	Newcastle	Inspection - Carrington Slipways, HMAS Tobruk
20	Full		13.9.83	Canberra	Minutes of Previous Meetings; Meetings of the Committee
21	Full		14.9.83	Canberra	Public Hearing - Carrington Slipways, HMAS Tobruk
22	Full		15.9.83	Canberra	PAC Increase in Membership; Auditor-General's Report 1980/81
2	Excise		16.9.83	Sydney	Public Hearing - Department of Industry and Commerce, Auditor-General's Office, Distilled Industry Council of Australia; Inspections - CSR and Continental Distilleries

Meeting	Type	Full/ Sectional	Date	Place	Main Subject
23	Full		20.9.83	Canberra	Discussion with Minister for Finance on Computer Acquisitions; PAC Increase in Membership; Staffing
3	Excise		21.9.83	Canberra	Public Hearing - Department of Industry and Commerce
24	Full		22.9.83	Canberra	Computer Acquisitions; Program of Excise Inspections
4	Excise		29.9.83	South Australia	Public Hearing - Department of Industry & Commerce
5	Excise		30.9.83	South Australia	Inspections of Distilleries and Bottling Plants
8	Income Maintenance		5.10.83	Canberra	Examination of Draft Report
25	Full		6.10.83	Canberra	PAC Increase in Membership; Staffing
26	Full		11.10.83	Canberra	Income Maintenance Draft Report
27	Full		12.10.83	Canberra	HMAS Tobruk; Project Management in Department of Defence
28	Full		13.10.83	Canberra	Medical Fraud and Overservicing
29	Full		18.10.83	Canberra	Tabling Arrangements; Committee Program; HMAS Tobruk
30	Full		19.10.83	Canberra	In Camera Hearing, HMAS Tobruk
6	Excise		20.10.83	Canberra	Discussion with Touche Ross, Tobacco Excise Payments
31	Full		27.10.83	Sydney	Examination of Reports 211 and 212
7	Excise		27.10.83	Sydney	Inspection - WD & HO Wills Cigarette Factory

Meeting	Type	Full/ Sectional	Date	Place	Main Subject
32	Full		1.11.83	Canberra	Tabling Speeches; CCDA
33	Full		3.11.83	Canberra	PAC Conference 1983; Public Sector Accounting Standards Board
34	Full		9.11.83	Canberra	Public Hearing - Department of Defence, HMAS Tobruk
35	Full		10.11.83	Canberra	Examination of Income Maintenance Draft Report
36	Full		16.11.83	Canberra	Examination of Reports 213, 214, 215; Discussion with Metal Trades Industry Association
37	Full		17.11.83	Canberra	Examination of Report 214; Tabling Speech for Report 213
38	Full		29.11.83	Canberra	CCDA; Examination of Annual Report
39	Full		30.11.83	Canberra	Committee Photograph; CCDA; Examination of Reports 217, 222; Increase in Membership of PAC
40	Full		1.12.83	Canberra	Examination of Reports 218, 220, 221; Airport Fire Tenders
41	Full		6.12.83	Canberra	CCDA; Public Hearing - Department of Aviation, Airport Fire Tenders
42	Full		6.12.83	Canberra	In Camera Hearing, HMAS Tobruk
43	Full		7.12.83	Canberra	Examination of Draft Reports, HMAS Tobruk and Airport Fire Tenders

Meeting	Type	Full/ Sectional	Date	Place	Main Subject	Meeting	Type	Full/ Sectional	Date	Place	Main Subject
44	Full		8.12.83	Canberra	Consideration of Auditor-General's Reports for 1981/82, September 1982, May 1983, 1982/83 and September 1983; Lunch with Secretariat	1	ADP		8.3.84	Canberra	Direction of Inquiry
						2	ADP		26.3.84	Canberra	Briefing on Stratplan, Inspection of DSS Computer Installation
45	Full		8.2.84	Canberra	Examination of Draft Report, HMAS Tobruk	8	Excise		28.3.84	Canberra	Status of the Inquiry; Timetable; Draft Outline of Report
46	Full		9.2.84	Canberra	New PAC Members; Committee Program; Examination of Draft Report, HMAS Tobruk	9	Excise		29.3.84	Canberra	In Camera Hearing
47	Full		17.2.84	Sydney	Examination of Report, HMAS Tobruk	2	Medifraud		2.4.84	Canberra	Program; Appointment of Advisor; Public Hearing - Department of Health
48	Full		28.2.84	Canberra	Approval of Report 223, HMAS Tobruk	53	Full		4.4.84	Canberra	Supplementary Submissions on Auditor-General's Reports; Role of Auditor-General; Timetable of Meetings
49	Full		29.2.84	Canberra	Meeting with Public Sector Accounting Standards Board	2	Defence		4.4.84	Canberra	Discussion with Minister for Defence and Secretary of Department of Defence
50	Full		1.3.84	Canberra	Committee Program; Sectional Committees	10	Excise		5.4.84	Canberra	In Camera Hearing
51	Full		2.3.84	Canberra	Committee Program & Meeting Times; Membership of Sectional Committees		Medifraud		6.4.84	Canberra	Discussion with the Department of Health Medical Counsellors
1	Medifraud		5.3.84	Canberra	CTHC Efficiency Audit; Review of Submissions	11	Excise		12.4.84	Brisbane	Inspection of Ampol Petroleum Refinery
1	Defence		6.3.84	Canberra	Terms of Reference; Resources of the Sectional Committee	12	Excise		13.4.84	Bundaberg	Inspection of Customs Office, Bundaberg Distillery and Mobil's Licensed Petroleum Installation
52	Full		7.3.84	Canberra	Public Hearing - Department of Finance & AFP, Auditor-General's Report September 1983 - Fraudulent Negotiation of Cheques; Terms of Reference for Medifraud Inquiry and Defence Project Management Inquiry	3	Medifraud		19.4.84	Sydney	Public Hearings - Hospitals' Association of NSW, CTHC, Australian Council of Hospital Standards
						4	Medifraud		30.4.84	Canberra	Public Hearing - Health Insurance Commission
						3	Defence		30.4.84	Canberra	In Camera Hearing

Meeting	Type	Full/ Sectional	Date	Place	Main Subject
54	Full		2.5.84	Canberra	Outstanding Auditor-General's Reports and AMF 1982-83; In Camera Auditor-General's Report, September 1983
3	ADP		3.5.84	Canberra	Public Hearing - Department of Social Security, Stratplan; Discussion with Department of Finance on ADP Acquisition Procedures
4	ADP		4.5.84	Canberra	Discussions with Department of Finance
13	Excise		7.5.84	Canberra	Public Hearing - Department of Industry and Commerce
55	Full		9.5.84	Canberra	Public Hearing - Department of Social Security, Fraudulent Negotiation of Cheques; Public Hearing - Australian Industrial Research & Development Incentives Board, Auditor-General's Report, September 1982
5	ADP		10.5.84	Canberra	Public Hearing - Department of Social Security, Stratplan Project Management and Offsets
5	Medifraud		21.5.84	Sydney	Public Hearings - Prof D. McNeil; Royal Australasian College of Surgeons; Royal Australasian College of Physicians; Royal College of Pathologists of Australia; Royal Australasian College of Radiologists
4	Defence		22.5.84	Sydney	Inspection - Vickers Cockatoo Dockyard; Public Hearing - Department of Defence

Meeting	Type	Full/ Sectional	Date	Place	Main Subject
14	Excise		23.5.84	Sydney	Examination of Draft Report; Discussion at Caltex Refinery
5	Defence		28.5.84	Canberra	Public Hearings - Department of Defence, Department of Defence Support
56	Full		30.5.84	Canberra	Minutes of Previous Meetings, Committee Timetable, Sectional Committee Membership
15	Excise		30.5.84	Canberra	Examination of Draft Report
16	Excise		30.5.84	Canberra	Examination of Draft Report
6	ADP		31.5.84	Canberra	Public Hearing - Dr Burch, Ms Liddicoat, ACOA, Department of Social Security
17	Excise		1.6.84	Canberra	Examination of Draft Report
6	Medifraud		4.6.84	Canberra	Public Hearing - Department of Veterans' Affairs
57	Full		6.6.84	Canberra	In Camera Hearing - Auditor-General's Report
7	ADP		6.6.84	Canberra	Commonwealth ADP Directors
58	Full		7.6.84	Canberra	Private Meeting and Inspection - Health Insurance Commission
6	Defence		8.6.84	Canberra	Public Hearing - Department of Defence, HMAS Success
59	Full		28.6.84	Canberra	Expenditure from Advance to Minister for Finance (1982-83), Public Hearings - Departments of Defence, Aviation and Transport, Stratplan Inspection

Meeting	Type	Full/ Sectional	Date	Place	Main Subject
7	Medifraud		4.7.84	Canberra	Public Hearing - Macquarie Pathology Services
8	Medifraud		5.7.84	Canberra	Public Hearing - Department of Health
7	Defence		18.7.84	Sydney	Public Hearing - Department of Defence, Minehunter Catamaran and F111A Attrition Replacement Aircraft
60	Full		19.7.84	Sydney	Public Hearing - Australian Institute of Petroleum and Brewers' Representatives, Excise and Deferred Customs Duties
61	Full		9.8.84	Melbourne	Examination of Draft Excise Report; Expenditure from Advance to Minister for Finance 1983-84; Consideration of Draft Auditor-General's Reports
8	Defence		10.8.84	Fishermans Bend, Avalon and Laverton	Inspection of Commonwealth Aircraft Corporation at Fishermans Bend, Government Aircraft Factory, Fisherman Bend and Avalon; Public Hearing - Department of Defence, F/A-18 Tactical Fighter Project
62	Full		22.8.84	Canberra	Composition of Committee; Minutes of Previous Meetings; Status of Committee Inquiries; Appointment of Advisors; Briefing by Auditor-General on Forthcoming Report
8	ADP		23.8.84	Canberra	In Camera Hearing
9	Medifraud		3.9.84	Canberra	Public Hearing - Royal College of Pathologists of Australasia, Doctors' Reform Society

Meeting	Type	Full/ Sectional	Date	Place	Main Subject
9	Defence		3.9.84	Canberra	Public Hearing - Department of Defence, PC Orion Aircraft and C130H Simulator Projects
63	Full		5.9.84	Canberra	Examination of Draft Excise Report
10	Defence		10.9.84	Canberra	Public Hearing - Department of Defence, Medium Trucks and Small Arms Replacement Projects
10	Medifraud		10.9.84	Canberra	In Camera Hearing
64	Full		12.9.84	Canberra	Public Hearing - Capital Territory Health Commission, ACT Public Hospitals
65	Full		13.9.84	Canberra	Public Hearing - Capital Territory Health Commission, ACT Public Hospitals; Review of Public Service Board's Management Improvement Activities
66	Full		13.9.84	Canberra	Public Hearing - Capital Territory Health Commission, ACT Public Hospitals
11	Defence		3.10.84	Canberra	Public Hearing - Department of Defence, F/A-18 Project
67	Full		3.10.84	Canberra	Minutes of Previous Meetings; Approval of Report 224 - Excise and Deferred Customs Duties, and Report 225 - Stratplan; ADP Acquisitions; Efficiency Audits; Program of Meetings; Parliamentary Seminar

Meeting	Type Full/ Sectional	Date	Place	Main Subject
11	Medifraud	4.10.84	Canberra	Public Hearing - Department of Health, Health Insurance Commission
12	Medifraud	8.10.84	Canberra	Public Hearing - Royal Australian College of General Practitioners
12	Defence	8.10.84	Canberra	Public Hearing - Department of Defence, Projects Hamel and Jindalee
68	Full	9.10.84	Canberra	Minutes of Previous Meetings; Committee Photograph; Auditor-General's Reports September 1984 and 1983-84

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 Bakhap

Senator Albert Edward Howarth Blakey

Senator the Honorable James Charles Stewart

Llewelyn Atkinson, M.P.

Reginald John Burchell, M.P.

The Honorable James Mackinnon Fowler, M.P.

Dr William Maloney, M.P.

Second Committee

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

Chairman: John Thomson, M.P.

Vice-Chairman: Matthew Charlton, M.P.

Senator Thomas William Crawford

Senator the Honorable John Earle

Senator George Fairbairn

Senator Allan McDougall

Llewelyn Atkinson, M.P.

James Howard Catts, M.P.

James Edward Fenton, M.P.

The Honorable Alexander Poynton, M.P.

Third Committee

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

Chairman: The Honorable James Mackinnon Fowler, M.P.

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

Senator Thomas William Crawford

Senator the Honorable John Earle

Senator Allan McDougall

Senator Lt.-Col. William Kinsey Bolton, C.B.E., V.D.
Senator Richard Buzacott
Senator John Dunlop Millen

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

Fourth Committee

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

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

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

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

Fifth Committee

Appointed 22 January 1926

Chairman: Senator Walter Kingsmill

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

Charles Lydiard Aubrey Abbott, M.P.
Grosvenor Arundell Francis, M.P.
Sydney Lane Gardner, M.P.
John Henry Lister, M.P.
Parker John Moloney, M.P.

Thomas Paterson, M.P.
John Henry Prowse, M.P.
Edward Charles Riley, M.P.
The Honorable Sir Granville de Laune Ryrie, K.C.M.G., C.B., V.D., M.P.

Sixth Committee

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

Chairman: Grosvenor Arundell Francis, M.P.

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

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

Seventh Committee

Appointed 22 November 1929

Chairman: Percy Edmund Coleman, 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.
Allan Shallcross Hume, M.P.
Hugh Allan Leslie, M.P.
Albert Victor Thompson, M.P.

Secretary: Mr N.R. Caffin

Second Committee

Appointed 11 August 1954

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

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

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

Secretary: Mr N.R. Caffin
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 Hume, M.P.
Hugh Alan Leslie, M.P.

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

Fourth Committee

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

Chairman: Professor Francis Armand Bland, C.M.G., M.P.
Vice-Chairman: Francis John Davis
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) and 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) and 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.
Vice-Chairman: Senator Ronald Edward McAuliffe
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) and 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) and 1 March 1978 (House of Representatives)

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

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

John Lindsay Armitage, M.P.
James Mark Bradfield, M.P.
John Joseph Brown, M.P.
Alan Glyndwr Cadman, M.P.
The Honorable Kevin Michael Cairns, M.P.*
Barry Owen Jones, M.P.
John Charles Kerin, M.P.
Stephen Augustus Lusher, M.P.
Frank Lionel O'Keefe, A.M., 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.
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) and 5 May 1983 (House of Representatives)

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

Senator the Honorable Dame Margaret Georgina Constance Guilfoyle,
D.B.E.+
Senator Graham Ross Maguire
Senator Margaret Reynolds+
Senator John Odin Wentworth Watson

Roslyn Joan Kelly, M.P.
Lewis Kent, M.P.+
Dr Richard Emanuel Klugman, M.P.+
Peter John McGauran, M.P.+

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

+ appointed 8 December 1983

LIST OF REPORTS PRESENTED BY THE PUBLIC ACCOUNTS COMMITTEE : 1915 - 1931

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

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

<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>
Canberra Housing	2 Apr 1924	58 of 1923-24
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 - Interim Report	11 Aug 1926	66 of 1926
Pacific Islands Shipping Facilities	23 Mar 1927	97 of 1926-27
Commonwealth Government Shipping Activities, including Cocokatoo Island Dockyard	28 Sep 1927	132 of 1926-27
Communications between Tasmania and the Mainland	9 Nov 1927	131 of 1926-27
Transport Facilities within the Federal Capital Territory	22 Mar 1928	221 of 1926-27-28
Housing and Building Costs Generally in the Federal Capital Territory	19 Sep 1928	261 of 1926-27-28
Fifth General Report	7 Mar 1929	13 of 1929
Temporary Employment in the Commonwealth Public Service	22 Aug 1929	38 of 1929

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

APPENDIX E

LIST OF REPORTS PRESENTED BY THE PUBLIC ACCOUNTS
COMMITTEE: 1952-1984

No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Treasury Minute - Report No
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
10	Department of National Development: Further Report	21 Dec 1953	213 of 1951-52-53	*

* not applicable
n.p. not yet presented

No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No	No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No
11	Joint Coal Board: Plant and Equipment	7 Apr 1954	10 of 1954	16	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
12	Postmaster-General's Department	13 Apr 1954	14 of 1954	19	21	Australian Aluminium Production Commission - Part I	2 Jun 1955	69 of 1954-55	67
13	The Form and Content of the Financial Documents Presented to the Parliament: Progress Report	8 Apr 1954	11 of 1954	*	22	Australian Aluminium Production Commission - Part II	27 Oct 1955	69A of 1954-55	67
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	23	Department of Civil Aviation: Progress Report	27 Oct 1955	120 of 1954	*
15	Repatriation Department	13 Apr 1954	13 of 1954	16	24	Department of Civil Aviation	13 Jun 1956	29 of 1956-57	57
16	Treasury Minutes on Reports of the 1952-54 Joint Committee of Public Accounts	2 Nov 1954	36 of 1954-55	*	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
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 Organisations; the Committee and Public Scrutiny	4 Nov 1954	30 of 1954-55	27	26	Commonwealth Office of Education	26 Sep 1956	45 of 1956-57	44
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	27	Department of the Interior: Acquisitions Program together with Treasury Minutes on 17th and 20th Reports	9 Apr 1957	3 of 1957-58	53
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	*	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 last Committee and of the relevant Treasury Minutes	28 Mar 1957	2 of 1957-58	*

* not applicable
n.p. not yet presented

* not applicable
n.p. not yet presented

No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute- Report No	No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute- Report No
31	Advance to the Treasurer: Presentation of Supplementary Estimates	21 May 1957	13 of 1957-58	33	45	Index to the 1st to the 41st Reports of the Committee	3 Dec 1959	114 of 1959-60	*
32	Department of Health: Canberra Abattoir	10 Sep 1957	36 of 1957-58	44	46	Outstanding Claims - Sections 36(2) and 51(f) of the Audit Act 1901-1959	10 Mar 1960	2 of 1960-61	51
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	47	Broadcasting and Television Services - Underspending of Capital Works and Service Division - No.58 - Item 1	18 Aug 1960	57 of 1960-61	57
34	The Trust Fund	4 Dec 1957	69 of 1957-58	108	48	Treasury Regulation 52 (Second Report)	30 Aug 1960	58 of 1960-61	61
35	The Northern Territory Administration: Interim Report	5 Dec 1957	71 of 1957-58	*	49	Form of Estimates - Miscellaneous Services	11 Oct 1960	62 of 1960-61	53
36	The Northern Territory Administration - Part I	29 Apr 1958	25 of 1958	57	50 and 52	The Reports of the Auditor-General - Financial Year 1958-59			
37	The Northern Territory Administration - Part II	14 May 1958	26 of 1958	57		Part I	8 Nov 1960	84 of 1960-61	65
38	Index to the 1st to the 34th Reports of the Committee	14 May 1958	24 of 1958	*		Part II	30 Nov 1960	89 of 1960-61	63
39	Project 590 - St Mary's	15 May 1958	28 of 1958	*	51	Expenditure from Advance to the Treasurer - Commonwealth Consolidated Revenue Fund for the year 1959-60 and Treasury Minutes on 41st and 46th Reports	15 Nov 1960	85 of 1960-61	57
40	The Finance Statement	19 Aug 1958	39 of 1958	44	53	The Reports of the Auditor-General - Financial Year 1959-60	23 Aug 1961	65 of 1961	65
41	Expenditure from Advance to the Treasurer: Commonwealth Consolidated Revenue Fund for the year 1957-58	25 Sep 1958	65 of 1958	51	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
42	Treasury Regulation 52	8 Oct 1958	60 of 1959-60	48	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
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	26 Nov 1959	112 of 1959-60	*					
				* not applicable n.p. not yet presented					* not applicable n.p. not yet presented

No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No	No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No
56	Expenditure from Advance to the Treasurer - Commonwealth Consolidated Revenue Fund for the year 1960-61	18 Oct 1961	112 of 1961	61	68	Expenditure from Advance to the Treasurer (Appropriation Act 1963-64)	22 Oct 1964	131 of 1964-65-66	79
57	Treasury Minutes on the 24th, 29th, 36th, 37th, 43rd, 47th and 51st Reports	25 Oct 1961	114 of 1961	*	69	Index to the 1st to the 68th Reports of the Committee	8 Apr 1965	195 of 1964-65-66	*
58	The Reports of the Auditor-General - Financial year 1960-61	25 Oct 1961	115 of 1961	67	70	The Reports of the Auditor-General - Financial year 1963-64	8 Apr 1965	160 of 1964-65	79
59	Index to the 1st to the 58th Reports of the Committee	27 Nov 1962	151 of 1962-63	*	71	The Northern Territory Administration	23 Sep 1965	206 of 1964-65-66	99
60	Expenditure from Advance to the Treasurer - Commonwealth Consolidated Revenue Fund for the year 1961-62	27 Nov 1962	152 of 1962-63	65	72	Treasury Minutes on the 54th, 61st and 66th Reports	19 Oct 1965	208 of 1964-65-66	79
61	The Reports of the Auditor-General - Financial year 1961-62 and Treasury Minutes on the 48th and 56th Reports	2 May 1963	192 of 1962-63	72	73	The Department of Social Services	21 Oct 1965	221 of 1964-65-66	91
62	The Budget (Financial Documents)	27 Aug 1963	243 of 1962-63	65	74	Expenditure from Advance to the Treasurer (Appropriation Act 1964-65)	8 Dec 1965	248 of 1964-65-66	88
63	Expenditure from Advance to the Treasurer (Appropriation Act 1962-63) and Treasury Minute on the 52nd Report	28 Oct 1963	305 of 1962-63	65	75	Expenditure from the Consolidated Revenue Fund for the year 1964-65	8 Dec 1965	249 of 1964-65-66	91
64	Expenditure from Consolidated Revenue Fund for the year 1962-63	23 Apr 1964	43 of 1964-65-66	76	76	Treasury Minute on the 64th Report	9 Dec 1965	250 of	*
65	Treasury Minutes on the 50th, 53rd, 60th, 62nd and 63rd Reports	7 May 1964	45 of 1964-65-66	*	77	Treasury Regulation 53	9 Dec 1965	250 of 1964-65-66	101
66	The Reports of the Auditor-General - Financial year 1962-63	20 May 1964	47 of 1964-65-66	72	78	The Report of the Auditor-General - Financial year 1964-65	24 Mar 1966	274 of 1964-65-66	95
67	Treasury Minutes on the 21st, 22nd and 58th Reports	22 Oct 1964	127 of 1964-65-66	*	79	Treasury Minutes on the 68th, 70th and 72nd Reports	24 Mar 1966	275 of 1964-65-66	*
				* not applicable n.p. not yet presented	80	Department of Customs and Excise - Excise Control Procedures	31 Mar 1966	276 of 1964-65-66	90
					81	The Supplementary Report of the Auditor-General - Financial year 1964-65 (The Canberra Community Hospital)	18 Aug 1966	319 of 1964-65-66	95

* not applicable
n.p. not yet presented

No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No	No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No
82	Expenditure from the Advance to the Treasurer (Appropriation Act 1965-66)	11 Oct 1966	352 of 1964-65-66	95	98	The Report of the Auditor-General - Financial Year 1966-67	6 Jun 1968	53 of 1968	136
83	The National Capital Development Commission	11 Oct 1966	351 of 1964-65-66	97	99	Treasury Minutes on the 55th and 71st Reports	6 Jun 1968	54 of 1968	*
84.	Expenditure from the Consolidated Revenue Fund for the year 1965-66	13 Oct 1966	350 of 1964-65-66	130	100	Expenditure from the Advance to the Treasurer (Appropriation Acts 1967-68)	7 Nov 1968	214 of 1968	116
85	Automatic Data Processing	26 Oct 1966	364 of 1964-65-66	122	101	Treasury Minutes on the 18th, 77th and 94th Reports	7 Nov 1968	215 of 1968	*
86	Automatic Data Processing (The Bureau of Census and Statistics Network)	26 Oct 1966	360 of 1964-65-66	122	102	Expenditure from the Consolidated Revenue Fund for the year 1967-68 (Appropriation Acts 1967-68)	21 Nov 1968	219 of 1968	120
87	The Report of the Auditor-General - Financial Year 1965-66	20 Oct 1966	361 of 1964-65-66	91	103	Financial Regulations	27 Nov 1968	216 of 1968	111
88	Treasury Minute on the 74th Report	27 Oct 1966	362 of	*	104	Commonwealth Serum Laboratories Commission	6 Mar 1969	10 of 1969	138
89	The Sixth Committee	27 Oct 1966	363 of 1964-65-66	*	105	The Report of the Auditor-General - Financial Year 1967-68	20 Mar 1969	12 of 1969	136
90	Treasury Minute on the 80th Report	18 May 1967	32 of 1967	*	106	Commonwealth Fire Board	17 Apr 1969	22 of 1969	136
91	Treasury Minutes on the 73rd, 75th and 87th Reports	5 Oct 1967	139 of 1967	*	107	Subscriber Trunk Dialling Telephone Facilities (STD)	1 May 1969	23 of 1969	126
92	Index to the 1st to the 89th Reports of the Committee	5 Oct 1967	118 of 1967	*	108	Treasury Minute on the 34th Report	22 May 1969	51 of 1969	*
93	Expenditure from the Advance to the Treasurer (Appropriation Act 1966-67)	26 Oct 1967	128 of 1967	135	109	The Supplementary Report of the Auditor-General - Financial Year 1967-68	22 May 1969	52 of 1969	116
94	Department of Immigration	2 Nov 1967	207 of 1967	101	110	The Australian Broadcasting Commission	28 Aug 1969	173 of 1969	117
95	Treasury Minutes on the 78th, 81st and 82nd Reports	7 May 1968	30 of 1968	*	111	Treasury Minute on the 103rd Report	23 Sep 1969	159 of 1969	*
96	Expenditure from the Consolidated Revenue Fund for the year 1966-67	7 May 1968	31 of 1968	135	112	Commonwealth Advertising	23 Sep 1969	160 of 1969	131
97	Treasury Minute on the 83rd Report	6 Jun 1968	52 of 1968	*					* not applicable n.p. not yet presented

* not applicable
n.p. not yet presented

No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No	No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No
113	The Report of the Auditor-General - Financial Year 1968-69	25 Sep 1969	161 of 1969	136		• Prime Minister's Dept. - Assistance to Australian Composers - Rent & Maintenance, UK - High Commissioner's Office - Commonwealth Archives Office, Salaries • Dept. of Supply - Office Requisites - Other Administrative Expenses - Government Factories, Reserve Capacity Maintenance - Central Transport Authority - Machinery & Plant • Dept. of Works - Capital Works for Depts. Immigration, Interior & Works			
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					
	• Dept. of Interior - War Graves - Administrative Expenses - ACT Police, Stationery - NT Forestry Branch - Acquisition of Sites and Buildings - Loans to ACT Building Societies				119	The Supplementary Report of the Auditor-General - Financial Year 1968-69	12 Jun 1970	104 of 1970	129
116	Treasury Minutes on the 100th and 109th Reports	7 May 1970	62 of 1970	*					
117	Treasury Minute on the 110th Report	11 Jun 1970	102 of 1970	*					
118	Expenditure from the Consolidated Revenue Fund for the year 1968-69 (Appropriation Acts 1968-69)	11 Jun 1970	103 of 1970	138					
	• Dept. of Air - Research & Development • Dept. of Education and Science - Capital Works, ANU - Curriculum Development • Dept. of External Affairs - Overseas Services, Furniture & Pittings • Dept. of Housing - Migrant Transitory Accommodation, Furniture & Buildings • Dept. of Interior - News & Information Bureau, Administrative Expenses - Social, Cultural & Community Services ACT - Welfare of NT Aborigines, Education, Building Repair - Acquisition of Sites & Buildings for Army Dept. Civil Aviation & Dept. Interior • Navy - Building & Maintenance Works - Delays in Rendition of Claims & Finalisation of Arrangements • PMG's Office - Broadcasting & Television Services, Administrative Costs & Capital Works				120	Treasury Minute on the 102nd Report	4 Sep 1970	254 of 1970	*
	* not applicable n.p. not yet presented				121	The Department of Shipping and Transport	4 Sep 1970	155 of 1970	143
					122	Treasury Minutes on the 85th and 86th Reports	15 Sep 1970	156 of 1970	*
					123	Expenditure from Advance to the Treasurer (Appropriation Acts 1969-70)	28 Oct 1970	235 of 1970	145
						• Dept. of Civil Aviation - Capital Works and Services • Dept. of Education and Science - ACT Pre School Teacher Salaries • Dept. of Interior - Postage, Telegrams & Telephone Services - Salaries - Rent • Australian Broadcasting Control Board - Expenditure under the Broadcasting & Television Act • Repatriation Dept. - Salaries • Taxation Office - Remission of Taxes • Dept. of Works - Furniture & Pittings - Repairs and Maintenance - Building & Works			

* not applicable
n.p. not yet presented

No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No
124	Expenditure from the Consolidated Revenue Fund for the year 1969-70 (Appropriation Acts 1969-70)	30 Oct 1970	237 of 1970	142
	<ul style="list-style-type: none"> • Dept. Education & Science - Administrative Expenses <ul style="list-style-type: none"> - Assistance to ACT Independent Schools - Australian Universities Commission - Capital Works ANU and CCAE - Optical Telescope - NT Education Services • Dept. Interior - Rent <ul style="list-style-type: none"> - Australian War Memorial - ACT Platia Caretaking - Acquisition of Sites & Buildings • Dept. National Development - Natmap Salaries • PWG's Dept. - Subsidy for Landline Services for News Relays • Prime Minister's Dept. - Publication Expenses of Office of Aboriginal Affairs • Commonwealth Railways <ul style="list-style-type: none"> - Stores & Materials - Administrative Expenses - Buildings Plant & Equipment • Dept. Works - Buildings & Works for Taxation Office <ul style="list-style-type: none"> - Sound Broadcasting Transmission, ABC • Dept. Defence - Computer Purchase • Dept. Supply - Defence Research & Development Establishments, Reserve Stocks 			
125	Index - 1st to 114th Reports of the Committee	16 Feb 1971	145 of 1971	*
126	Treasury Minute on the 107th 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
	<ul style="list-style-type: none"> • Dept. Education & Science - Fire Damage to Lynham School • Dept. Social Services - Fraud at Lithgow Regional Office • Dept. Works - Defence Works Programme • Australian Wool Board - Fire in Botany Wool Stores • Responsibilities of the Auditor-General 			
128	The Australian Tourist Commission	6 May 1971	105 of 1971	136

* not applicable
n.p. not yet presented

No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No
129	Treasury Minute on the 119th Report	3 Aug 1971	106 of 1971	*
130	Treasury Minute on the 84th Report	5 Aug 1971	107 of 1971	*
131	Treasury Minute on the 112th Report	5 Aug 1971	137 of 1971	*
132	Treasury Minute on the 115th Report	5 Aug 1971	138 of 1971	*
133	<ul style="list-style-type: none"> Expenditure from Advance to the Treasurer (Appropriation Acts 1970-71) • Parliamentary Library - Parliamentary Librarian Salaries • Joint House Dept. - Travelling Expenses • Dept. Civil Aviation - Salaries • Dept. Education & Science - Metric Conversion Board, Salaries • Dept. External Territories - Cocos Island, Incidental Expenditure • Dept. Health - NT Health Services Salaries • Dept. Interior - Electoral Branch Salaries <ul style="list-style-type: none"> - ACT Children's Centre • Dept. Primary Industry - Travelling Costs in Admin. of Commerce Act <ul style="list-style-type: none"> - BAE Salaries • Dept. Navy - Payment Under Commonwealth Employees Compensation Act • Dept. Air - Hire of Equipment • Dept. - Administrative Expenses • Dept. Supply - Working Capital Advances <ul style="list-style-type: none"> - Furniture Removals and Storage 		255 of 1971	145
134	<ul style="list-style-type: none"> Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1970-71) • Dept. Civil Aviation - Air Services Subsidies <ul style="list-style-type: none"> - Capital Works • Dept. Education & Science - University Training for National Servicemen <ul style="list-style-type: none"> - Assistance to NT Independent Schools • Dept. External Territories - Salaries for Australian School of Pacific Administration • Dept. Health - ACT Health Services <ul style="list-style-type: none"> - NT Health Services • Dept. Interior - Rent for Foreign Affairs <ul style="list-style-type: none"> - Administrative Expenses for Electoral Branch - ACT Services - Rent for Dept. Supply 	8 Dec 1971	18 of 1972	143

* not applicable
n.p. not yet presented

No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No
	<ul style="list-style-type: none"> Dept. Prime Minister & Cabinet - Administrative Expenses for UK High Commissioner's Office & for Official Establishments Dept. Social Services - Subsidies to Senior Citizens Centres & Home Care Services Dept. Navy - Administrative Expenses 			
135	Treasury Minutes on the 93rd and 96th Reports	9 Mar 1972	75 of 1972	*
136	Treasury Minutes on the 96th, 105th, 106th, 113th and 128th 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
	<ul style="list-style-type: none"> Dept. Army - Loss by Fire of Workshop Building - Purchase of Prime-Movers and Semi-Trailers Dept. Foreign Affairs - Accounting at Overseas Posts Dept. Interior - NT Misappropriations PMG's Dept. - Hirers' Television & Broadcast Licences Dept. Supply - Sale of Waste Paper Dept. Works - Recoverable Administrative Charges - Construction of Incinerator - Fire Prevention in Computer Installations 			
138	Treasury Minutes on the 104th and 118th 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
	<ul style="list-style-type: none"> Dept. Air - Pay for Citizen's Air Force - Civil Personnel Salaries - Administrative Expenses Attorney-General's Dept. - Australian Police in UN Peacekeeping Force in Cyprus Dept. Education & Science - ACT School Janitor Services - ACT Pre-School Education - NT Schools Cleaning - NT Commonwealth Teachers' Salaries Dept. External Territories - PNG Public Service, Salaries & Training 			

* not applicable
n.p. not yet presented

No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No
	<ul style="list-style-type: none"> Dept. Supply - Administrative Expenses - Defence Research Establishments Salaries - Furniture Removals Dept. Trade & Industry - Trade Commissioner Salaries and Other Expenditure 			
141	Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1971-72)	24 Oct 1972	215 of 1972	149
	<ul style="list-style-type: none"> Dept. Air - Overtime - Aircraft Purchase, Manufacture & Lease Dept. Army - ANZUW Logistic Support Trust Account - Transportation Equipment Attorney-General's Dept. - Commonwealth Police Force Dept. Education & Science - Canberra School of Music - Assistance for NT Independent Schools Dept. Environment, Aborigines and the Arts - Commonwealth Archives Equipment Dept. Immigration - Migrant Hostels Overseas Posts - Property Maintenance & Furniture Dept. Primary Industry - Expenditure on War Service Land Settlement Scheme - Wool Research 			
142	Treasury Minute on the 124th Report	24 Oct 1972	218 of 1972	*
143	Treasury Minutes on the 121st, 127th and 134th 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	13 Sep 1973	213 of 1973	*
146	The Report of the Auditor-General - Financial Year 1971-72	18 Oct 1973	214 of 1973	159
	<ul style="list-style-type: none"> Dept. Air - Accounting for Supplies Purchased Overseas Dept. Civil Aviation - Fraudulent Salary Payments Defence Services - Procurement in USA Public Service Board - Incorrect Payments to Officers Leaving the Service 			

* not applicable
n.p. not yet presented

No. of Report	Title	Date of Presentation	Parliamentary Paper No	Finance Minute - Report No
	<ul style="list-style-type: none"> Dept. Supply - Production Capacity at Government Factories <ul style="list-style-type: none"> - Over-Expenditure by the Government Aircraft Factories Dept. Treasury - Works Services Trust Account Dept. Works - Tullamarine Airport Claim Against Private Consultant 			
147	Expenditure from the Advance to the Treasurer (Appropriation Acts 1972-73)	19 Nov 1973	334 of 1973	156
	<ul style="list-style-type: none"> Attorney-General's Dept. - Overtime <ul style="list-style-type: none"> Court Reporting Branch Salaries Office of Commissioner of Trade Practices Commonwealth Police Force Salaries and Other Expenditure Dept. Capital Territory - Administrative Expenses Dept. Education - ACT Pre-School Education Dept. Northern Territory - General Welfare Services <ul style="list-style-type: none"> Mines Branch Railway Freight Subsidies Dept. Primary Industry - Forestry & Timber Bureau <ul style="list-style-type: none"> Tobacco Industry Trust Account Export Inspection Services Dept. Science - Metric Conversion Board Dept. Services & Property - Overtime Dept. Works - Building & Works for Dept. Education NT 			
148	Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1972-73)	29 Nov 1973	289 of 1973	156
	<ul style="list-style-type: none"> Attorney-General's Dept. - ACT Police Clothing & Equipment Dept. Capital Territory - ACT Police <ul style="list-style-type: none"> Paid Parking Equipment Vehicle Test Station Equipment ACT Housing Trust Account Dept. Education - Commonwealth Teaching Service Scholarships Dept. Immigration - Adult Migrant Education Dept. Labour - Training Expenses Dept. Northern Territory - Service Charges for Mulunguy Township <ul style="list-style-type: none"> Capital Works & Services Loans for Encouragement of Primary Production NT Housing Commission Dept. Services and Property - Administration of the Commonwealth Electoral Act 			

* not applicable
n.p. not yet presented

No. of Report	Title	Date of Presentation	Parliamentary Paper No	Finance Minute - Report No
149	Treasury Minutes on the 137th, 139th, 140th and 141st Reports	28 Nov 1974	308 of 1974	*
150	<ul style="list-style-type: none"> The Report of the Auditor-General - Financial Year 1972-73 Dept. Aboriginal Affairs - Aboriginal Self-Help Housing Dept. Army - Purchase of Trailer-Mounted Refrigerators Dept. Defence - Cleaning Contract PMG's Dept. - Common User Data Network Dept. Supply - Payment in Advance for Fork-Lift Trucks Dept. Works - Payment in Advance for Supplies ACT <ul style="list-style-type: none"> - Accelerated Expenditure NT 	28 Nov 1974	309 of 1974	164
151	Payment of Accounts	4 Dec 1974	327 of 1974	164
152	<ul style="list-style-type: none"> Expenditure from the Advance to the Treasurer (Appropriation Acts 1973-74) Attorney-General's Dept. - Payment in Lieu of Leave to Widow of Judge Dept. Customs & Excise - Payment to PMG for Collection of Import Duty Office of Australian Development Assistance Agency <ul style="list-style-type: none"> - Administrative Expenses - Colombo Plan Dept. Prime Minister and Cabinet - Australian Council for the Arts Dept. Science - Patents Office Administrative Expenses Dept. Services & Property - Overseas Property Bureau Dept. Special Minister of State - Salaries & Travelling <ul style="list-style-type: none"> - Printing of Gazette 	11 Dec 1974	310 of 1974	161
153	Delays in Occupancy of Leased Premises	15 May 1975	74 of 1975	170
154	<ul style="list-style-type: none"> Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1973-74) Attorney-General's Dept. - NT Police Force Commonwealth Railways - North Australia Railway 	4 Jun 1975	97 of 1975	161

* not applicable
n.p. not yet presented

No. of Report	Title	Date of Presentation	Parliamentary Paper No	Finance Minute - Report No	No. of Report	Title	Date of Presentation	Parliamentary Paper No	Finance Minute - Report No
	<ul style="list-style-type: none"> Dept. Defence - Computer Services - Equipment & Stores Dept. Education - Capital Works Dept. Health - Serum Laboratories Commission Dept. Media - AGPS - Stores Suspense Trust Account Dept. Minerals & Energy - BMR Contract Investigations Dept. Northern Territory - Traffic Administration Dept. Prime Minister & Cabinet - Tariff Adjustment Reduction Dept. Tourism, Recreation - Development of Tourist Attractions - Community Recreation Complexes - National Sporting Organisations Dept. Transport - Transport Equipment Dept. Treasury - Australian Taxation Office Dept. Urban & Regional Development - National Estate 					<ul style="list-style-type: none"> Dept. Social Security - Welfare Salaries Dept. Special Minister of State - Archives - Grants Commission 			
155	Index - 1st to 142nd Reports	4 Jun 1975	98 of 1975	*	159	Treasury Minutes on the 144th and 146th Reports	20 May 1976	132 of 1976	*
156	Treasury Minutes on the 147th and 148th Reports	5 Jun 1975	84 of 1975	*	160	Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1974-75)	1 Jun 1976	133 of 1976	166
157	The Report of the Auditor-General - Financial Year 1973-74	27 Apr 1976	97 of 1976	169		<ul style="list-style-type: none"> Attorney-General's Dept. - Australian Legal Aid Office Dept. Capital Territory - Administrative Expenses Dept. Education - Assistance for Isolated Children Dept. Environment - Consultant Fees - Acquisition of Land for Nature Conservation Dept. Labour & Immigration - Administrative Expenses Dept. Media - Film Australia Dept. Social Security - Homeless Persons Assistance Dept. Tourism & Recreation - Consultant's Fees - Survey of Recreation Needs - Tourist Attractions 			
158	Expenditure from the Advance to the Treasurer (Appropriation Acts 1974-75)	20 May 1976	131 of 1976	166	161	Treasury Minutes on the 152nd and 154th Reports	14 Oct 1976	302 of 1976	*
	<ul style="list-style-type: none"> Dept. Defence - Industrial Wheeled Tractors - RAAF Base Tindal Dept. Education - Tertiary Allowance Scheme - Salaries Dept. Manufacturing Industry - Production Performance Allowance Scheme Dept. Prime Minister & Cabinet - Australian Council for the Arts 				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
	<ul style="list-style-type: none"> Dept. Defence - Aircraft & Equipment Dept. Education - Aboriginal Study Grants - Adult Secondary Education Scheme Dept. Housing & Construction - Capital Works Dept. Labour & Immigration - Employment Training Dept. Prime Minister & Cabinet - Official Hospitality Dept. Services & Property - Administrative Expenses 					<ul style="list-style-type: none"> Dept. Aboriginal Affairs - Hire & Running Costs of Motor Vehicles Dept. Administrative Services - Office Services - Acquisition of National Relics - Cocos Islands Attorney-General's Dept. - Postage & Telephones Dept. Capital Territory - Hire & Running Costs of Motor Vehicles - ACT Police Dept. Defence - Replacement Equipment & Stores Dept. Education - TEAS 			
	* not applicable n.p. not yet presented					* not applicable n.p. not yet presented			

No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute Report No
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- Dept. Industry & Commerce - Tourism Development Loans
- Dept. National Resources - Atomic Energy Commission
- Dept. Prime Minister & Cabinet - Childhood Services
- Dept. Science - Antarctic Division
- Dept. Social Security - Council for Rehabilitation of the Disabled
- Dept. Treasury - Capital Works

164 Treasury Minutes on the 26 May 1977 89 of 1977 *

Spec. Proceedings of the 27 Oct 1977 224 of 1977 *

165 The Report of the Auditor-General - Financial Year 1974-75 13 Oct 1977 229 of 1977 170

- Dept. Construction - Extension to Sydney Telephone Exchange
- Wellington Telephone Exchange
- Dept. Environment, Housing & Community Development - Expenditure Without Warrant Authority
- Dept. Industry & Commerce - Australian Government Clothing Factory

166 Finance Minutes on the 4 Nov 1977 230 of 1977 *

167 The Report of the Auditor-General - Financial Year 1975-76 4 Nov 1977 232 of 1977 180

- Dept. Administrative Services - Commonwealth Government Stores Trust Account
- Dept. Construction - Fire Protection
- Dept. Foreign Affairs - Unauthorised Payments
- Dept. Northern Territory - Public Utility Services
- Dept. Productivity - Mirage Aircraft
- Dept. Social Security - Internal & External Fraud

168 Expenditure from the 4 Nov 1977 231 of 1977 177
Advance to the Treasurer
(Appropriation Acts 1976-77)

* not applicable
n.p. not yet presented

No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute Report No
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- Dept. Administrative Services - Commonwealth Police
- Salaries to Staff of Ministers
- Capital Works
- Attorney-General's Dept. - Legal Aid
- Dept. Capital Territory - ACT Police
- Dept. Defence - Increase in Contract Price of Armoured Vehicles
- Dept. National Resources - Investments in Petroleum & Mineral Development
- Dept. Science - Turn-Around Ranging Station

169 Finance Minute on the 31 May 1978 53 of 1978 *

170 Finance Minutes on the 21 Nov 1978 337 of 1978 *

171 The Report of the Auditor-General - Financial Year 1976-77 21 Nov 1978 338 of 1978 180

- Australian Broadcasting Tribunal - Revised Expenditure Estimates
- Australian Wheat Board - Payments under the Wheat Industry Stabilization Act
- Darwin Community College - Delay in Presentation of Financial Statements
- Dept. Aboriginal Affairs - Housing Rental
- Dept. Construction - Lavarrack Barracks & RAAF Base, Townsville
- Dept. Defence - Procurement of Liquid Oxygen Tank/Vaporiser Units
- Asphalt Mixing Plant
- Dept. Education - Housing Rental & Records
- Dept. Environment, Housing & Community Development - CALF
- Superannuation Fund - Financial Statements

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 21 Nov 1978 340 of 1978 177
Advance to the Minister for Finance (Appropriation Acts 1977-78)

- Dept. Defence - Travelling & Subsistence
- Dept. Immigration & Ethnic Affairs - Assisted Migration Programme
- Dept. Industry & Commerce - Assistance to Shipbuilding Industry

* not applicable
n.p. not yet presented

No of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No	No of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No
174	Use of ADP in the Commonwealth Public Sector - Acquisition of Systems in the Public Service	24 Nov 1978	341 of 1978	183	184	Internal Audit in the Australian Public Service - A Discussion Paper	11 Feb 1981	1 of 1981	211
175	Use of ADP in the Commonwealth Public Sector - the MANDATA Project	9 Oct 1979	218 of 1979	183	185	Finance Minute on the Committee's 176th Report	13 Feb 1981	67 of 1981	*
176	The Report of the Auditor-General - Financial Year 1977-78 • Dept. Defence - RAN Pipelines, Fremantle • Dept. Education - TEAS Eligibility & Overpayments • Dept. Primary Industry - Beef Industry Incentive Payments	6 Nov 1979	277 of 1979	185	186	Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1979-80) • Dept. Finance - Expenditure in Excess of Governor-General's Warrant • Dept. Social Security - Administrative Expenses • Dept. Transport - Salaries • Dept. Veterans' Affairs - Repatriation Benefits	13 Feb 1981	64 of 1981	217
177	Finance Minute on the 168th and 173rd Reports	6 Nov 1979	276 of 1979	*	187	Reports of the Auditor-General - Financial Year 1978-79 • Dept. Defence - Repair & Overhaul of Aircraft • Dept. Primary Industry - Apprehension of Foreign Fishing Vessels • Dept. Social Security - Payment of Pensions & Benefits Overseas	5 March 1981	65 of 1981	218
178	Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1978-79) • Dept. Defence - Naval Construction - Variation in Estimates - Replacement Weapons & Armaments - Fuels - Defence Cooperation, Indonesia - Defence Research Salaries • Dept. Foreign Affairs - Unrecouped Expenditure • Dept. Science & the Environment - Antarctic Division, Telephone Billings	13 Nov 1979	286 of 1979	180	188	Annual Report 1980-81	27 Oct 1981	235 of 1981	*
179	Annual Report 1979	5 Sept 1980	260 of 1980	*	189	Airport Fire Tenders	27 Oct 1981	259 of 1981	219
180	Finance Minutes on the 171st and 178th Reports	28 Aug 1980	261 of 1980	*	190	Inquiry into Petroleum Royalties and Excise	27 Oct 1981	236 of 1981	215
181	Canberra Commercial Development Authority	28 Aug 1980	225 of 1980	214	191	Commonwealth Government Financial Administration - A Handbook	10 Nov 1981	211 of 1981	*
182	Pharmaceutical Benefits Scheme - Chemists Remuneration	16 Sep 1980	233 of 1980	206	192	Collection and Dissemination of Statistics - A Discussion Paper	10 Nov 1981	237 of 1981	207
183	Finance Minutes on the 174th and 175th Reports	16 Sep 1980	234 of 1980	*	193	Reports of the Auditor-General 1979-80 and March 1981 • Dept. Defence - HMAS Stirling • Dept. Transport - Second Hobart Bridge • ACT School Authority - Delays in Presentation of Financial Statements • Dept. Foreign Affairs - Accounting at Overseas Posts	20 Apr 1982	84 of 1982	220

* not applicable
n.p. not yet presented

* not applicable
n.p. not yet presented

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	• Dept. Defence - Medical & Dental Services			
	• Dept. Finance & Defence - Natural Disaster Relief			
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195	Finance Minute on the Committee's 172nd Report	20 Apr 1982	86 of 1982	*
196	The Australian War Memorial Conservation and Curatorial Functions	27 Apr 1982	87 of 1982	221
197	Coal Export Duty	29 Apr 1982	88 of 1982	205
198	Department of Industry and Commerce - Government Aircraft Factories	4 May 1982	93 of 1982	n.p.
199	The Form and Standard of Financial Statements for Commonwealth Undertakings - A Discussion Paper	28 Oct 1982	255 of 1982	210
200	Annual Report 1981-82	9 Dec 1982	446 of 1982	*
201	Efficiency Audit - Administration of Bilateral Aid	10 Nov 1982	315 of 1982	n.p.
202	The Selection and Development of Senior Managers in the Commonwealth Public Service	28 Oct 1982	311 of 1982	n.p.
203	Medical Fraud and Overservicing - Progress Report	9 Dec 1982	445 of 1982	212
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	• Government Printer - Loss on Operations			
	• Student Assistance Programs - Isolated Children			
	• Dept. Capital Territory - Salaries and Allowances			
	• Dept. Aviation - Air Services Subsidy			

* not applicable
n.p. not yet presented

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205	Finance Minute on Report 197	20 Oct 1983	148 of 1983	*
206	Finance Minute on Report 182	1 Nov 1983	248 of 1983	*
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209	Reports of the Auditor-General - 1980-81	8 Nov 1983	247 of 1983	n.p.
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210	Finance Minute on Report 199	9 Nov 1983	245 of 1983	*
211	Finance Minute on Report 184	10 Nov 1983	236 of 1983	*
212	Finance Minute on Report 203	15 Nov 1983	251 of 1983	*
213	Income Maintenance Programs, Volume 1 - A Discussion Paper Volume 2 - Program Descriptions	1 Dec 1983	308 of 1983	n.p.
214	Finance Minute on Report 181	6 Dec 1983	310 of 1983	*
215	Finance Minute on Report 190	30 Nov 1983	319 of 1983	*
216	Joint Committee of Public Accounts - Annual Report 1982-83	8 Dec 1983	314 of 1983	*
217	Finance Minute on Report 186	13 Dec 1983	312 of 1983	*
218	Finance Minute on Report 187	13 Dec 1983	313 of 1983	*
219	Finance Minute on Report 189	15 Dec 1983	315 of 1983	*
220	Finance Minute on Report 193	14 Dec 1983	316 of 1983	*
221	Finance Minute on Report 196	14 Dec 1983	317 of 1983	*

* not applicable
n.p. not yet presented

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parlia- mentary Paper No</u>	<u>Finance Minute - Report No</u>
222	Report of the Auditor-General ~ March 1982 • Dept. Defence - Mobile Radio Terminals - HMAS Tobruk - Helicopters for FFG's • Commonwealth Medical Benefits • Norfolk Island Administration • Department of Primary Industry - Levies, Taxes and Charges • Commonwealth Rehabilitation Service	7 Dec 1983	318 of 1983	n.p.
223	HMAS Tobruk	7 Mar 1984	65 of 1984	n.p.
224	Excise and Deferred Customs Duties	10 Oct 1984	229 of 1984	n.p.
225	Stratplan - Department of Social Security ADP Re-equipment Program, Volume I - First Report; Volume II - Appendices to First Report; Occupational Health and Safety Aspects of VDU Use	18 Oct 1984	269 of 1984 268 of 1984	n.p.

* not applicable
n.p. not yet presented