

Advance to the Minister for Finance (1981-82) — Response



THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

JOINT COMMITTEE OF PUBLIC ACCOUNTS

235TH REPORT

ADVANCE TO THE MINISTER FOR FINANCE (1981-82)
- RESPONSE

Australian Government Publishing Service
CANBERRA 1985

JOINT COMMITTEE OF PUBLIC ACCOUNTS

FIFTEENTH COMMITTEE

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DUTIES OF THE COMMITTEE

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

Subject to sub-section (2), the duties of the Committee are:

- (a) to examine the accounts of the receipts and expenditure of the Commonwealth including the financial statements transmitted to the Auditor-General under sub-section (4) of section 50 of the Audit Act 1901;
- (aa) to examine the financial affairs of authorities of the Commonwealth to which this Act applies and of intergovernmental bodies to which this Act applies;
- (ab) to examine all reports of the Auditor-General (including reports of the results of efficiency audits) copies of which have been laid before the Houses of the Parliament;
- (b) to report to both Houses of the Parliament, with such comment as it thinks fit, any items or matters in those accounts, statements and reports, or any circumstances connected with them, to which the Committee is of the opinion that the attention of the Parliament should be directed;
- (c) to report to both Houses of the Parliament any alteration which the Committee thinks desirable in the form of the public accounts or in the method of keeping them, or in the mode of receipt, control, issue or payment of public moneys; and
- (d) to inquire into any question in connexion with the public accounts which is referred to it by either House of the Parliament, and to report to that House upon that question,

and include such other duties as are assigned to the Committee by Joint Standing Orders approved by both Houses of the Parliament.

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PREFACE

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

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

As they now stand the procedures are:

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

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

In accordance with the procedures outlined above, this Report documents the Department of Finance Minute which was submitted in response to the Committee's 204th Report.

For and on behalf of the Committee.


Senator G. Georges
Chairman



M J Talberg
Secretary
Joint Parliamentary Committee of Public Accounts
Parliament House
Canberra
22 May 1985

CHAPTER 1 INTRODUCTION

1.1 Report 204 of the Committee examined the use of the Advance to the Minister for Finance 1981-82. A summary of the report appears in Chapter 2. The Department of Finance Minute appears in Chapter 3.

1.2 The main subject of scrutiny in Report 204 was that of the Government Printer - more specifically its loss on operations in 1980-81 which, as customary, was recouped by appropriation from the Consolidated Revenue Fund in the subsequent year. An administrative error resulted in the necessity to fund the loss using the Advance to the Minister for Finance. The Committee also examined use of the Advance by the Department of Aviation and the then Departments of Capital Territory and Education.

1.3 The Committee's inquiry relating to the Government Printer focussed on the financial and operational practices of the Government Printer and found weaknesses in accountability and inefficiencies in administration. The Committee also found clerical errors and deficiencies in estimating procedures in the Departments of Aviation, Capital Territory and Education.

1.4 The Committee is generally satisfied with the responses and undertakings offered by Departments following Report 204.

1.5 With regard to the Government Printer, the main initiatives in response to the Committee's inquiry are:

- a review of the AGPS accounting section was completed, resulting in the establishment of a management accounting sub-section which prepares and reviews operational and financial budgets in consultation with managers;
- improved performance in the accounts receivable system of the Government Printer Trust Account and a target for the billings systems which represents an improvement on past performance and which is achievable under AGPS' current production control and costing methods; and
- drafting of a Printing and Publishing Manual to replace the set of AGPS circulars setting out procedures.

1.6 The Committee's major concern regarding the Government Printer's responses relates to scrutiny of the financial statements of the Government Printer's operations. Essentially the Department argues that it does not have the resources to

devote to improving its accounting system to a standard consistent with that set down in the accounting guidelines issued by the Minister for Finance on 20 May 1983. The Committee appreciates that the Guidelines are not mandatory and that Departments must allocate scarce resources among competing priorities. However, the Committee regards it as essential that the Department allocate its resources to permit the conversion of its cash based accounting system to one based on the notion of accrual. Such a system will provide improved financial management information for the Department.

1.7 The Committee's original concerns in the Department of Aviation and the then Departments of Education and the Capital Territory relating to administrative oversights and staff inexperience have been met with improved training and checking procedures in the relevant areas.

CHAPTER 2

SUMMARY OF THE COMMITTEE'S 204TH REPORT

2.1 The Committee presented its conclusions and recommendations arising from its inquiry into expenditure from the Advance to the Minister for Finance (Appropriation Acts 1981-82) in Report 204 on 19 October 1983.

2.2 The Advance to the Minister for Finance is a provision authorised by the annual Appropriation Acts and made available to the Minister. In 1981/82 amounts of \$125m and \$100m were provided for this purpose in Appropriation Acts Nos 1 and 2 respectively.

2.3 As a general principle the only amounts which should remain a charge to the Appropriations for the Advance to the Minister for Finance at the end of the financial year are urgent and unforeseen expenditures which arise between the time of preparation of the additional Appropriation Bills Nos. 3 and 4 and the close of the financial year. In its examination the Committee seeks to ascertain whether or not expenditure from the Advance conforms to that general principle.

2.4 In its examination of use of the Advance, the Committee received explanations relating to 118 items of expenditure. Supplementary written information was obtained on 11 items and one item was selected for public inquiry.

2.5 As a result of the Committee's public inquiry into the operations of the Government Printer - specifically its loss on operations - the Committee found that :

- the financial statements of the Government Printer's operations were not required to be published and were not subject to Commonwealth audit;
- a loss on operations of \$312,989 was sustained because:
 - of reduced Parliamentary work;
 - of industrial disputes;
 - quotes for certain jobs were made at lower than established rates;
 - there were three national wage decisions instead of two as expected; and
 - insufficient work was directed to the Government Printer;
- the Government Printer experienced considerable difficulty in matching capacity with workloads;

- the Printing Office was unable to operate in the way a commercial printer would; and
- some accounts rendered by the Government Printer on client departments remained unpaid for over twelve months.

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

2.7 The Committee responded by recommending that:

- the financial statements of the Government Printer's operations be made subject to Commonwealth audit as a matter of urgency;
- a review of the financial management information systems be conducted urgently;
- an urgent review be undertaken of the Government Printer's billing and accounts receivable systems; and
- the requirements departments must follow in procuring printing be stated in unequivocal terms. Inspection mechanisms should also be in place to ensure that the requirements are observed.

2.8 In connection with the relationship between the Government Printer and its clients, the Committee was extremely critical of delays in the payment of accounts by client departments. The Committee reminded all departments of their obligations, as set out in Finance regulations and directions, to pay accounts promptly.

2.9 The Committee supported the examination of funding options which aim to enhance the competitiveness of the Government Printer and thereby attract the necessary fill-in, non-Parliamentary work. The Committee also noted that the attainment of this objective would be assisted by departments submitting standardised information on their printing and publishing activities. Such information would be of use in monitoring the effects of Government policy particularly the allocation of printing between the Government Printer and private printers.

2.10 Report 204 also presented the Committee's findings on the use of the Advance facility by the Department of Aviation and the then Departments of Education and the Capital Territory. The Committee was satisfied that use in each case was valid under the criteria of urgency and unexpectedness. However, the Committee was concerned at the incidence of clerical error and oversight in the financial administration of the particular items under consideration and recommended revised procedures to remedy these problems.

CHAPTER 3

DEPARTMENT OF FINANCE MINUTE

3.1 This Minute has been prepared on the basis of responses received from the (former) Departments of Administrative Services, Education, Capital Territory and the Department of Aviation.

3.2 In this chapter each of the Committee's recommendations is reproduced in turn and is followed by the response, as provided in the Department of Finance Minute

DEPARTMENT OF ADMINISTRATIVE SERVICES

Australian Government Publishing Service

CONCLUSION

The Committee has taken note of the delay in the finalisation of the Charter of Responsibilities in relation to the printing and publishing of Commonwealth material. The Committee reiterates that it would expect to be informed of the outcome of this Charter in the Finance Minute responding to this report (paragraph 2.9).

Response

3.3 The Charter of Printing and Publishing Responsibilities drawn up by the Standing Interdepartmental Committee on Printing and Publishing was tabled in Parliament by the Minister for Administrative Services on 15 March 1984.

A copy of the Charter appears at Appendix A to this Minute.

RECOMMENDATION

The major findings of the Committee relate to weakness in accountability and inefficient administration of the Government Printer's operations. Accordingly, the Committee recommends that:

- (i) the financial statements on the Government Printer's operations be made subject to Commonwealth audit as a matter of urgency (paragraph 2.11);
- (ii) a review of the financial management information systems be conducted urgently (paragraph 2.18);

(iii) an urgent review be undertaken of the Government Printer's billing and accounts receivable systems (paragraph 2.33); and

(iv) the procedures departments must follow in procuring printing are to be stated in unequivocal terms. Inspection mechanisms should also be in place to ensure that the requirements are observed (paragraph 2.36).

Departmental Response

3.4 The Department of Finance wrote to the Committee on 3 November 1983 regarding its comments at paragraph 2.11 on the need for the Government Printer's financial statements to be made subject to Commonwealth audit. The letter stated in part that:

"As a trust account established under Section 62A of the Audit Act 1901, the Government Printer Trust Account forms part of The Trust Fund within the Commonwealth Public Account and is subject to the Audit Act 1901. As such the Permanent Head of the Department of Administrative Services is responsible, by virtue of section 2AB of that Act, for the financial management of the Trust Account and activities funded from it.

The Minister for Finance, in turn, is required to prepare a statement of the receipts and expenditure of the Commonwealth Public Account (comprising the Consolidated Revenue Fund, the Loan Fund and the Trust Fund) at 30 June each year based on information provided by that Department. This statement is based on cash transactions and tabled in the Parliament. Pursuant to Section 51 of the Audit Act, it is audited by the Auditor-General."

3.5 The Department of Finance memorandum continued that whether or not the Government Printer's Trust Account should be determined under section 41D of the Audit Act 1901 (whereby the Minister for Finance may impose a specific accounting requirement in addition to those of the Permanent Head of the Department involved) was dependent on an assurance by the Department of Administrative Services that the information systems associated with the Trust Account would be capable of producing the data required for the preparation of accrual-based financial statements as set down in the accounting guidelines issued by the Minister for Finance on 20 May 1983.

3.6 In its response the Department of Administrative Services indicated that it accepted the recommendations of the Committee and is working to implement them as detailed below:

- (i) A review of the Government Printer Trust Account accounting system is in progress, however the accounting systems are not yet capable of producing information that accords with generally accepted accounting principles as set down in the Guidelines and that this position is likely to persist until such time as adequate staff resources are in place to undertake the necessary improvement program. The Department is unable to indicate when this might be.
- (ii) A review of the AGPS accounting section was completed and subsequently approved on 29 April 1983. This reorganisation included the provision of a management accounting sub-section, headed by a cost accountant, responsible for the preparation and review of operational and financial budgets in consultation with operational managers. This sub-section has now been staffed and is establishing a reporting system whereby review meetings of achievement against budget are held with operational managers and their staff at four weekly intervals.
- (iii) The review of the Government Printer Trust Account accounts receivable system has been completed and a comprehensive set of accounting instructions for management and control of that system has been agreed upon and introduced by management (a copy is at Appendix B). In addition, the review of the billing system has been completed and as a result AGPS released Finance Instruction No 1983/1 (Appendix C) and Administrative Instruction No 89 (Appendix D) which detail changes to internal procedures for billing. These changes were implemented on 24 January 1983 and 4 June 1984 respectively.

Targets have been set for the accounts receivable system whereby the debt outstanding is to be managed between \$2m to \$2.25m with the bulk of this amount being made up of current debt (ie under 30 days) and fluctuations in this level reflecting fluctuations in the value of the current debt. These optimal targets have been derived on the basis that 20% of the value of claims issued during a four-weekly accounting period would be received during that period, 65% of the value of claims would be received during the following period, and the remaining 15% would be paid during the next period, ie the 60 days period.

On current levels of trading, such a target, if achieved, would result in a debtors turnover ratio of approximately once in every 20 to 22 working days based on a total estimated value of debit notes issued in a financial year of approximately \$25m.

By way of illustration of the progress made through effective follow-up action in recent years the AGPS has produced the following analysis of outstanding debtors balances:

	31 July 1980 \$('000)	8 February 1984 \$('000)
Current	1,629	34
30 days	834	18
60 days	372	8
90 days		181
& over	1,901	297
	—	—
TOTAL	4,736	100
		2,718
		100

Over the period covered by the above figures the resources available for debtor follow-up have been applied predominantly to achieving the recovery of the debt in the 90 days and over category.

Targets have also been set for the billings systems requiring claims for printing jobs performed in the Government Printing Office under the job costing system to be forwarded to clients within three weeks of the despatch of the finished article.

The AGPS considers that this target is achievable within the constraints imposed by the present part-computerised part-manual production control and costing systems in use and that further improvements will be possible with the fully computerised systems that are proposed. Nevertheless, such a target represents a significant improvement in the times quoted by the Joint Committee of Public Accounts at paragraph 2.29 of its 204th Report.

- (iv) The procedures departments are to follow in procuring printing are presently contained in AGPS Circular No 26.

3.7 The Minister for Administrative Services agreed on 19 April 1984 to the establishment of a consultative group on Printing and Publishing. Its first meeting was held on 8 August 1984.

3.8 AGPS responded to the existing situation by:

- issuing a circular letter to all client departments and authorities requesting information on their proposed publishing programs - Appendix E;
- obtaining agreement from the Minister for Finance on 2 October 1984, to relax the requirement for Ministerial approval of departmental publishing programs before their lodgement with the Australian Government Publishing Service freeing the way for departments to forward plan their publishing requirements in liaison with the AGPS; and
- undertaking the preparation of a Printing and Publishing Manual for the purpose of setting out the procedures departments must follow in procuring printing. A copy of the proposed list of contents is included at Appendix F. This manual will replace the current series of AGPS circulars. Drafts have been prepared for consideration by AGPS management and the Consultative Group on Printing and Publishing. The target date for having the Manual available to clients is the start of the 1985-86 financial year.

CONCLUSION

The Committee notes with displeasure that delays in the payment of accounts by client departments contribute to the inefficiency of the Government Printer's operations. The Committee again reminds all departments of their obligations as set out in Finance Regulations and Directions to pay accounts promptly.

Response

3.9 A request from AGPS dated 24 October 1984 sought amendment to Finance Direction 14/28 to cover payment of claims within a minimum period for printing services rendered by the Department of Administrative Services.

The concept of affording priority to accounts from particular classes of creditors gives rise to equity considerations across the whole range of Commonwealth creditors. The Department of Finance is not convinced that other avenues eg discounts for prompt payment, penalty charges for late payment, would not be effective. Further investigation is needed and the Committee will be advised of the outcome.

RECOMMENDATION

In addition, the Committee is concerned at the lack of reliable information on the totality of general Government printing activity, particularly as it affects the ability to monitor the effects of, and recommend changes to, policies determining the lodgement of printing work with the Government Printer or private printers. To overcome this deficiency the Committee recommends that:

- (v) administrative arrangements be drawn up and implemented requiring departments to maintain standardised information on all their printing and publishing activities (paragraph 2.38).

Response

3.10 As mentioned in the response to the recommendation at paragraph 2.44(iv) AGPS are currently drafting a manual on printing and publishing which will replace the current series of AGPS Circulars.

3.11 In 1984 the AGPS sought information about Departments' general printing workloads and in-house printing establishments. Consequently AGPS sought a strengthening of Finance Direction 25/28 or Finance Guideline 25/10 to restrict growth of in-house printing. This proposal will be included in the discussions to be held with the Department of Finance in the review of the rationalisation of in-house printing equipment.

CONCLUSION

Finally, in view of the important role played by the Government Printer in meeting the Parliament's printing requirements, it is imperative that the Government Printer's viability be assured. A permanent head is responsible for the efficient management of his department's resources and is therefore required to obtain the best value for money in meeting his printing requirements. The Committee supports the examination of the funding options outlined in paragraph 2.21 which aim to enhance the competitiveness of the Government Printer and thereby attract the necessary fill-in, non Parliamentary work.

Response

3.12 The Department of Administrative Services (DAS) accepts the importance of ensuring that the Government Printer's operations are conducted in such a manner as will ensure their viability. One of the particular matters which is having a detrimental effect on the continued viability of the printing operation is the continuing growth of in-house printing facilities within departments. A draft plan for the rationalisation of these facilities, which incorporates a review of Finance Direction 25/28, is to be evaluated in 1985.

DEPARTMENT OF EDUCATION

Student Assistance Programs, Isolated Children

CONCLUSIONS

The Committee is satisfied that the use of the Advance to the Minister for Finance in this item was valid under the urgent and unforeseen criteria.

The Committee is nevertheless concerned at the reliance on inexperienced staff for estimates purposes. The Committee reminds all departments of the responsibility of senior managers for financial administration. The Committee expects the Department of Education to provide adequate training for staff involved in financial administration duties.

Response

3.13 The Committee's conclusions concerning the need for adequate staff training have been brought to the attention of Directors of State Offices, who are responsible for training staff in the procedures required to provide reliable estimates for Central Office. Directors have also been advised of the necessity for funding requirements for the final pay-day to be double-checked.

3.14 The Director of the New South Wales Office, which was the Office responsible for the error leading to the requirement for a second advance, has advised that steps have been taken to avoid any repetition of misreading of computer records leading to incorrect assessments by staff of funds required for program payments. There is now an intense Section Head scrutiny of end-of-year funding requirements and appropriate training of support staff has taken place. Additionally the newly created position of Administrative Officer now provides "off-line" oversight of funds control. The end-of-year control arrangements for funds worked well in June 1983 and 1984. Steps have also been taken to ensure that program staff, generally, are well-schooled in the interpretation of computer-produced pay records.

3.15 Directors of other State Offices have ensured that adequate procedures exist for the checking of financial estimates, and are conscious of their responsibility for training staff in financial management with particular emphasis on the estimation of funding requirements towards the end of a financial year.

DEPARTMENT OF THE CAPITAL TERRITORY

Salaries and Allowances

With regard to the urgent and unforeseen nature of the Department's request for funds from the Advance to the Minister for Finance, the Committee is satisfied that these criteria were met.

However, the Committee is concerned that a coding error resulting in an incorrect posting of expenditure to this item significantly affected the underexpenditure for this item. The Department has assured the Committee that it has implemented revised procedures aimed at reducing the possibility of similar errors.

Response

3.16 The Department of Territories and Local Government advised that under the then existing arrangements the Head Office Authorizing Officer checked Transfer Accounts processed by him when the monthly Transaction Schedule was received from the Department of Finance. The May 1982 Salaries Transaction Schedule was received by the Department in early June 1982, but because of end of financial year pressures, the checking of the schedule was overlooked. The coding error was detected and adjusted approximately 1 month later when end of financial year reconciliations were effected.

3.17 As a result of this occurrence, revised procedures whereby the Head Office Authorising Officer checks Salaries Transfer Account Transactions through the Department's enquiry facility on the Department of Finance Ledger System after input have been implemented. A full reconciliation of transactions is carried out upon receipt of an extract of the Department of Finance Salaries Authorising Officer's monthly statement.

DEPARTMENT OF AVIATION

Air Services - Subsidy

CONCLUSIONS

The Committee is satisfied that the use of the Advance to the Minister for Finance in this item was valid under the urgent and unforeseen criteria.

The Committee is concerned at the carelessness surrounding the estimation of the funds required from the Advance and expects the Department to employ closer attention in estimating in the future.

Response

3.18 The Department of Aviation has confirmed that the non-expenditure of \$3,834 of funds from the AMF arose as a consequence of an administrative oversight. The oversight involved a misunderstanding of the budgetary treatment of air service subsidy payments with respect to TAA's F27 services in Central and Western Queensland and the fact that a 'rounding' of the original figure for budgetary presentation purposes was not taken into account in determining the net requirement from AMF.

3.19 Such administrative oversights are not common. However, closer liaison arrangements have now been put in place between the central finance area of the Department and the line area responsible for subsidy administration. Improved liaison arrangements have been effected in two areas:

- within the central Finance Branch an officer has been allotted, as part of his duties, the specific oversight of the subsidies item. This officer's responsibilities cover the review and examination of expenditure estimates and progressive trends throughout the year, with direct communication with officers of the line area on these matters;
- correspondence with a financial implication arising in the line area is cleared through the Finance Branch before final despatch.

3.20 These measures have replaced previous arrangements which did not call for the same degree of formal consultation between the respective areas.

I. CASTLES
Secretary
Department of Finance

LIST OF APPENDICES

- A Charter of Printing and Publishing Responsibilities
- B Finance Instruction No 1984/1
- C Finance Instruction No 1983/1
- D Administrative Instruction No 89
- E Circular letter re date for lodgement of Publishing Programs
- F List of Contents of proposed Manual of Printing and Publishing

Statement by the Minister for Administrative Services,
the Hon. John Brown, M.P.,
on the Adoption of the Commonwealth of Australia
Charter of Printing and Publishing Responsibilities

1. A Commonwealth Charter of Printing and Publishing Responsibilities has been prepared in response to Recommendation 92 of the Joint Publications Committee Sixth Special Report (1978) following its inquiry into the Australian Government Publishing Service (AGPS) and its role in Commonwealth printing and publishing. The purpose of the Charter is to define arrangements by which printing and publishing will be carried out for the Parliament and Commonwealth departments and statutory authorities and to specify the responsibilities of the AGPS.

2. The Charter was drafted by the Standing Interdepartmental Committee on Commonwealth Printing and Publishing and has been approved by the Government. In essence, it represents a formalisation of arrangements made during the establishment of AGPS together with modifications brought about by later Government decisions. For the first time, the inter-relationship of Parliament and of departments and statutory authorities with the AGPS is clearly set out in a policy document. By clarifying the role of AGPS, the Charter will lead to a greater understanding of its purpose and a means for assessing the efficiency of the organisation.

3. The Government has decided that the current printing and publishing arrangements will be extended so as to have all statutory authorities which are staffed under the Public Service Act 1922 arrange their publishing and printing through AGPS, unless they have been granted exemption for a special reason. The exemptions, and any inclusions of other authorities not staffed under the Public Service Act 1922, will be worked out in consultation between the authorities concerned and AGPS.

4. Detailed procedures to be promulgated under the Charter are to be developed and applied by the AGPS in consultation with client departments and authorities.

5. I commend the Charter to the House.

COMMONWEALTH OF AUSTRALIA
 CHARTER OF PRINTING AND PUBLISHING
 RESPONSIBILITIES

This Charter has been adopted by the Commonwealth Government in response to statements made by the Parliamentary Joint Committee on Publications in its Sixth Special Report that there was a need to clarify the responsibilities in printing and publishing functions as they relate to the Parliament, the Australian Government Publishing Service, Departments and Statutory Authorities.

The Government is conscious that technological changes will require the printing and publishing processes performed by the Australian Government Publishing Service to reflect such developments and that it must be recognised there will be changes from time to time in government policies. This Charter thus defines the responsibilities of the organisations concerned in broad terms.

The Australian Government Publishing Service (AGPS)

1. The responsibilities of the Australian Government Publishing Service are broadly to provide printing, publishing and distribution services and advice for Parliament, departments and statutory authorities.
2. Subject to the requirements of later sections of this Charter, particular responsibilities of AGPS are to:
 - (a) prepare and promulgate standards and guidelines for the publishing, printing, marketing and distribution of publications, the free and official use of publications and library deposit arrangements, and the purchase of general printing;

- (b) provide facilities and advice for design, editing, print procurement, marketing and distribution of publications and other printed matter;
- (c) operate and control government printing, micrographic and reproduction facilities with capacity limited to that required for Parliament and the urgent and confidential needs of government;
- (d) examine manuscripts submitted for compliance with AGPS standards, guidelines and procedures and advise Departments and Authorities accordingly;
- (e) decide in accordance with government policy the allocation of printing and publishing tasks to Commonwealth and State Government Printers and to commercial printers and publishers, taking into account any special circumstances advised by the author body;
- (f) make arrangements with statutory authorities for the printing of Parliamentary Paper editions of publications required to be submitted to Parliament;
- (g) ensure that Crown Copyright is claimed and protected where appropriate for Commonwealth publications and in consultation with author bodies and the Attorney-General's Department, deal with requests for rights and permissions and determine any conditions to be attached;

- (h) compile and publish lists of Commonwealth publications, whether sold or distributed free of charge, to facilitate public access;
- (i) after consultation with the author body, to assess market demand and publicity requirements for each publication or program, and decide on and implement an overall marketing (including sales promotion) and distribution plan;
- (j) make arrangements for the supply by wholesale of Commonwealth publications to commercial retailers;
- (k) operate and control retail selling arrangements including bookshops and mail order services for Commonwealth publications, selected commercial publications and other authorised items;
- (l) where practical and economic, provide physical distribution facilities for departments and, on request, for statutory authorities and other bodies;
- (m) fix recommended retail prices for publications financed through the Publications Trust Account including arrangements for subsidies by clients and discounts in accordance with government policy;
- (n) provide advice to departments and statutory bodies on proposals for the purchase, lease or hire of in-house printing equipment;
- (o) administer formal library deposit arrangements for AGPS publications;

- (p) collaborate with the National Library of Australia in matters connected with the international exchange of publications;
- (q) with the approval of the Minister responsible initiate and undertake appropriate publishing projects either alone or in collaboration with other bodies;
- (r) provide advice, assistance and training in the publishing processes for other publishing houses as may be approved by the Minister responsible for AGPS.

Parliamentary Printing and Publishing

3. In relation to printing and publishing, the responsibilities of Parliamentary departments are to:

- (a) notify AGPS of all parliamentary publications tabled (and publications other than those for internal use) and their contents, including publications which are printed on parliamentary facilities;
- (b) unless exempted by the Presiding Officer(s), arrange with AGPS for the design, printing, publication and/or distribution of publications;
- (c) as required, arrange direct with the Government Printer for the timely production of regular and urgent Parliamentary publications, e.g.: Bills, Notice Papers, Journals, Votes and Proceedings, Hansards, Committee Reports, etc.

- (d) comply with guidelines promulgated by AGPS except where otherwise determined by the Presiding Officer(s).
- (e) collaborate with AGPS to provide publications required for sale and formal library deposit and with the National Library in respect of overseas exchange.

Printing and publishing for departments and statutory authorities and like bodies

4. (i) In relation to printing and publishing, the responsibilities of departments, statutory authorities such as those staffed under the Public Service Act and like bodies serviced by AGPS are to:

- (a) submit annual publishing programs, prepare contents and provide manuscripts to AGPS;
- (b) arrange for each publication to be designed, printed, published and/or distributed through AGPS unless otherwise agreed with AGPS;
- (c) comply with standards and procedures promulgated by AGPS;
- (d) determine, within AGPS guidelines, the targeting of free issues of publications;
- (e) collaborate with AGPS in providing information for promotional and marketing purposes for individual publications or programs;
- (f) refrain from operating retail outlets for publications unless approved by the Minister responsible for AGPS, consulting as appropriate;

- (g) arrange for general printing in accordance with standards, guidelines and procedures promulgated by AGPS;
- (h) notify AGPS of the release of any publication not processed through AGPS;
- (j) collaborate with AGPS to provide publications required for formal library deposit, and with the National Library in respect of overseas exchange;
- (k) as appropriate, seek advice from AGPS on proposals for the purchase, lease or hire of in-house printing equipment.

(ii) In relation to printing and publishing, the responsibilities of statutory authorities and like bodies other than those referred to in (i) are to:

- (a) decide on publications to be produced and their contents;
- (b) arrange directly or through AGPS for the provision of their printing and publishing requirements;
- (c) comply with approved standards, guidelines and procedures promulgated by AGPS for publications required to be presented to Parliament;
- (d) arrange with AGPS for the printing and distribution of the Parliamentary Paper editions of publications required to be tabled in Parliament;
- (e) notify AGPS of the release of publications not processed through AGPS;

- (f) collaborate with AGPS to arrange the sale of publications through the Publishing Service, and with the National Library in respect of overseas exchange;
- (g) consult with AGPS, as appropriate, on the purchase, lease or hire of in-house printing equipment;
- (h) observe where practicable standards, guidelines and procedures promulgated by AGPS.

Definitions

5. In this Charter, the following definitions of terms apply:

- (a) departments are those departments which are listed in Schedule 2 of the Public Service Act 1922, excluding the Parliamentary departments;
- (b) parliamentary departments are the Department of the Senate; the Department of the House of Representatives; the Department of the Parliamentary Reporting Staff; the Department of the Parliamentary Library and the Joint House Department;
- (c) non-exempt statutory authorities and like bodies serviced by AGPS include all agencies staffed under the Public Service Act and such other statutory authorities and Commonwealth agencies who enter into agreements with AGPS for the supply of printing and publishing services.

- (d) print procurement is the process by which printing is arranged for material originating from an author body;
- (e) printing is the process of transferring an image on to receptive material by whatever means to form a body of text or an illustration, and in the Commonwealth sphere is undertaken by -
 - (i) the Commonwealth Government Printer, State Government Printers or commercial printers, and
 - (ii) in-house reproduction units situated within departments or statutory authorities;
 This definition is not intended to include reproduction from small photocopiers (as defined in AGPS Circulars);
- (f) general printing items are stationery, forms, circulars, promotional material, etc., and documents intended exclusively for internal use by the agency concerned;
- (g) publications are all documents, illustrations and microforms emanating from the Parliament, a department, statutory authority or like body, however printed or reprinted, which are intended for use other than solely within the author body: excluded are items of general printing; documents which have a security classification placed on them; documents produced exclusively for internal government purposes or which have such limited

circulation among an author body's consultants and advisers as makes them akin to documents produced for internal government purposes;

(h) publishing in the Commonwealth sphere is the process of editing material and arranging for its design, printing, promotion and sale and/or distribution;

(i) author body means a publishing client of AGPS, including a department, statutory authority or like body, responsible for the preparation of a manuscript and for funding.

ATTACHMENT B

AUSTRALIAN GOVERNMENT PUBLISHING SERVICE

FINANCE INSTRUCTION NO. 1984/1

SUBJECT: GOVERNMENT PRINTER TRUST ACCOUNT DEBTORS MANAGEMENT AND CONTROL.

SUBJECT FILE: 79/1924, 80/752.

1. PURPOSE

1.1 The purpose of this instruction is to detail the procedures to be followed and to identify the responsibilities for the control of Government Printer Trust Account debtors within the finance sub-section of the Finance, Personnel and Services Directorate.

2. THE NEED FOR CHANGE

2.1 The Report of the Auditor-General - September 1983 contained, in part, observations of the AGPS operations of:

- Client Services and Print Procurement
- Sales and Distribution
- Government Printing Office

2.2 In relation to the Government Printing Office, one of the specific criticisms contained in the report was that:

'collection procedures were inadequate as debtors included many with balances, outstanding in excess of 90 days.'

2.3 Again, as a result of the Joint Committee of Public Accounts hearing on 'Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1981-82)' that Committee, in its 204th Report, recommended at para 2.44(iii) that:

- an urgent review be undertaken of the Government Printer's billing and accounts receivable systems'

2.4 As a part of that review it has been decided to formalise the procedures to be followed by debt recovery staff for the operations funded from the Government Printer Trust Account.

2.5 It is acknowledged that significant improvements have been achieved in recent years in the area of debt management and debt recovery within the GPTA. However, it is expected that further improvements can be made and it is for this reason that the following procedures are promulgated.

3. PROCEDURES

3.1 PREPARATION OF CLAIMS FOR RECOVERY

3.1.1 SCOPE:

(1) The procedures cover the claiming for all services provided within the operations funded from the Government Printer Trust Account and these services are:

- General Printing and Printing of Publications through the main Printing Office complexes;
- General Printing through Document Reproduction Units;
- Copier Service Printing. A service provided to Oil and Mineral Companies for the printing of geophysical maps and related data on behalf of the Bureau of Mineral Resources
- Micrographics and Plan Printing work;
- Dedicated outside services including the hiring of equipment and/or operators
- Miscellaneous recoveries, e.g. sale of stock, sale of scrap, recovery of telephone expenses, etc.

3.1.2 DEBIT/CREDIT NOTES

- (i) Claims on Commonwealth departments and instrumentalities shall be rendered on Finance Forms 12's (see example at Attachment I(a) to this instruction), hereafter referred to as 'Debit Notes'.
- (ii) Invoices generated from copier service work shall be rendered on AGPS invoices (see example at Attachment I(b) to this instruction), thereafter referred to as 'Debit Notes'.
- (iii) Where credits are provided a CREDIT NOTE (see example at Attachment II to this instruction) shall be used.

3.1.3 RESPONSIBILITY FOR RAISING DEBIT/CREDIT NOTES

- (i) The Management Accounting sub-section is responsible for raising claims for services rendered.
- (ii) In all cases, credit notes are to be authorised by either the Senior Ledger Keeper or the Accountant (GPTA), who shall satisfy himself/herself that each credit is justifiable and in order in every way.

3.1.4 DEBIT NOTE REGISTER

- (i) The Management Accounting sub-section shall be responsible to maintain Debit Note Registers in which claims are to be dissected in accordance with the General Ledger accounts to be debited or credited.
- (ii) The Debit Note Registers shall be drawn up and maintained in two parts:
 - Part 1 - for claims raised in an accounting period and dispatched by the end of that accounting period.
 - Part 2 - for claims covering services provided in an accounting period but dispatched after the end of that accounting period.

- (iii) Part 1 is closed off at the end of the accounting period and taken into the General Ledger by Recurring Journal Entry No. 5/1 and 5/2. Part 2 is closed off when claims for the period have been raised and is taken into the General Ledger by Recurring Journal Entry No. 6/1 and 6/2, which debits the net total to Account 29 - Billing-in-Progress.
- (iv) Concurrently with Recurring Journal Entry No. 6, the Management Accounting sub-section will raise Recurring Journal Entry No. 7 which credits Billing-in-Progress and debits Debtors Account No. 28. This Journal Entry is, however, dated and processed as a Journal Entry for the following accounting period.

3.1.5 MISCELLANEOUS CASH RECEIPTS

- (i) Miscellaneous Cash Receipts is a term used for payments received which do not relate to services provided on a credit basis. Examples are:
 - (a) Sale of scrap metal
 - (b) Disposal proceeds

In most cases, payment is received on the same day that a claim is raised or at about that time.
- (ii) The general procedure for Miscellaneous Cash Receipts is as follows:
 - (a) Standing debit notes shall be raised by the Management Accounting sub-section for each type of Miscellaneous Cash Payment expected during the period and any others of a standing nature that arise during the period. Such debit notes will be headed with the title of the payment and will be numbered; however, no amount shall be inserted at the time of preparation.
 - (b) Payments received shall be posted to these Debit Notes throughout the period by the GPTA debtors ledger clerk.
 - (c) At the end of the accounting period these Debit Notes will be totalled and the entry in the Debit Note Register completed in the normal manner.

NOTE: The total of the Miscellaneous Cash Receipts entries in the Debit Note Register shall be, for the purpose of debtors management reports, excluded from the records of credit claims issued, as such amounts tend to distort a report on debtors control performance.

3.1.6 TIME SCHEDULE FOR RENDITION OF CLAIMS

- (i) The general policy is that claims shall be raised and dispatched as expeditiously as possible after the services to which they relate have been provided. This is necessary to ensure a prompt return to the Government Printer Trust Account and is important in the context of keeping to a minimum the amount of working capital required to finance the Government Printing operations.

(ii) In carrying out this policy the Accountant GPTA is to ensure that the following timetable is kept:

- Claims for jobs processed through the factory 'job costing' system are to be dispatched within two weeks of the receipt from Production Control of the final notification to bill.
- Document Reproduction Units and the Micrographics Unit provide a four-weekly service to clients based on the agreed accounting periods. Claims for the four-weekly service are to be dispatched to clients before the end of the second week after the end of each accounting period.
- Claims for 'Outside Services' i.e. the hire of plant and/or operators to client departments, are to be dispatched for each four-weekly period before the end of the accounting period to which they apply. There may be some cases where clients will accept claims for periods in advance.
- Regular progress claims shall be raised for factory jobs of substantial value not completed or scheduled to be completed within a reasonable time.

3.1.7 DATE OF DISPATCH

(i) All duplicate copies of claims shall show the actual date of dispatch.

3.1.8 NUMBERING OF CLAIMS

(i) The following numbering systems are used for claims raised for services provided under the Government Printer Trust Account.

(ii) For factory jobs - the weekly billing run - the number used is of the type

M6/349099

Where:

'M' - this letter denotes factory jobs

'6' - this digit denotes the accounting period in which the claim is raised, in this example, period 6.

'3' - this digit denotes the year in which the claim is raised, in this example, 1983.

'49' - the second and third digit denote the week of the year in which the claim is raised, in this example, the 49th week of the year.

'099' - the last three digits denote the numerical sequence in which the claim is raised, in this example the claim was the 99th raised in week 49 of 1983.

(iii) For Document Reproduction Unit work, Micrographics and Plan Printing work and for Gazettes the prefix 'G' is used.

e.g. G6/87200

(iv) For Progress Claims, Miscellaneous Recoveries, Miscellaneous Receipts, and Replacement claims raised to correct errors in billing, the prefix 'R' is used.

e.g. R6/55700.

(v) The numbers used in the 'G' and 'R' series are unique blocks of numbers in numerical sequence reserved for these series.

3.1.9 FINANCE FORM 12 PAYMENT ADVICE

(i) The details to be shown on the Payment advice shall include the Claim No., the debtors account No. the amount of the claim, the debtor's name and address.

3.1.10 FORWARDING OF DEBIT NOTES TO PAYING AUTHORITIES

(i) Original copies of debit notes shall be dispatched promptly to the respective debtors, clearly addressed to the appropriate paying authority. Experience has shown that there is often a lack of control where claims are forwarded, in the first place, to other than paying authorities. Therefore, debit notes should not be made payable by or forwarded to ordering or other non-paying authorities, unless exceptional circumstances exist and the arrangements are approved in writing by the Accountant (GPTA).

(ii) The Accountant (GPTA) shall ensure that a suitable record is maintained of regular establishment customers showing the full name and address of the paying authority to which debit notes are to be forwarded. In any cases where approval has been given for the dispatch of claims to other than the paying authority, the name and address of that authority shall be included in the record, together with a reference to where the Accountant's approval is filed.

3.1.11 DISTRIBUTION OF OFFICE COPIES OF DEBIT NOTES

(i) Claims shall be prepared in triplicate by the Billing Clerks and forwarded under cover of a machine listing of amounts to the OIC Debtors, with the machine listing showing the first and last numbers of the batch of claims to which it is attached.

(ii) The OIC Debtors shall satisfy him/herself that all information which is required to be recorded on the claims is so included before the originals are dispatched.

(iii) Where the OIC Debtors is not so satisfied, she/he shall draw the matter to the attention of the Cost Accountant who shall ensure that such action is taken as is necessary to overcome the deficiencies brought to note. Such corrective action shall be taken expeditiously.

3.2 PROCESSING OF DEBTORS ACCOUNTS

3.2.1 FORM OF DEBTORS SUBSIDIARY LEDGER

(i) The OIC Debtors shall be responsible for maintaining separate subsidiary ledgers for:

- General Debtors - Account 028-000
- General Debtors Suspense - Account 028-001
- Copy Service Debtors - Account 028-010
- Copy Service Debtors Suspense - Account 028-011

(ii) Each debtors subsidiary ledger shall be maintained on the Central Computer Services ADP Bureau at Manuka.

3.2.2 CONTROL RECORDS

(i) The OIC Debtors shall be responsible for maintaining separate control records for each subsidiary ledger referred to in para 3.2.1(i) above, in which will be recorded the totals of the various debit and credit transactions processed and the balance of each ledger.

(ii) These records will be used to reconcile the balance of the Debtors subsidiary ledger with its Control Account in the General Ledger at the end of each accounting period.

3.2.3 PROCESSING DEBIT/CREDIT NOTES

(i) On receipt of a batch of debit/credit notes from the Billing Clerks, and after the check in accordance with para 3.1.11(ii) above has been satisfactorily completed, the OIC Debtors shall be responsible for arranging the following:

- check details against the machine strip list provided;
- originals to be dispatched;
- check that the duplicate is dated with the date of dispatch;
- prepare the input data for the computer system in the form of Batch Headers on Debtors Posting Schedules (see copy at Attachment III to this instruction);
- enter the relevant details in the Invoice Batch Register which controls the flow of data to the VDU operator;
- the triplicates to be filed in the numerical sequence file

(ii) On receipt of a posted batch from the VDU operator the OIC Debtors shall be responsible for arranging the following:

- check that the Batch Header has been completed by the VDU Operator;

• the Batch Headers to be filed in the completed Batch Header file;

• the duplicate invoices to be filed in the Customer Account sequence record, in numerical order within the relevant customer account.

(iii) If the credit notes which have been raised and approved refer to an invoice which is unpaid or partly paid, the OIC Debtors shall extract the relevant invoice from the Customer Account record, and record the reduction approved by the Credit Note on the invoice. If this action reduces the invoice to NIL, file it in the numerical sequence record. If this action does not reduce the invoice to NIL, return it to the Customer Account sequence record.

(iv) If a credit note, which has been approved, is to result in a refund to a debtor, the OIC Debtors shall:

- Raise the appropriate Finance Form 17 in compliance with Finance Regulation 61(1) and in duplicate;
- Indicate whether the amount of the refund is to be paid from Account 028-000, 028-001, 028-010, 028-011;
- Ensure compliance with the requirements of Finance Regulation 61(2) or 61(3); and
- Forward both copies of the Form 17 to the OIC Creditors for payment.

(v) The duplicate copy of the Finance Form 17 will be returned to the OIC debtors endorsed with the consecutive number and date of payment.

3.2.4 PROCESSING CASH RECEIPTS

(i) The OIC debtors will receive from the CPM on a daily basis the following information in two batches, one relating to Copy Service and the other, all other receipts to the GFTA:

- (a) The official receipt for each payment received;
- (b) The Payment Advice/s relating to that receipt;
- (c) A machine listing of the receipts reconciling the value of the receipts with the relevant entries on the Collector's Statement.
- (d) A copy of the Collector's Statement.

(ii) If no Payment Advice is received with the payment, the Collector will prepare a proforma Payment Advice showing:

- (a) The name of the payer,
- (b) The amount of the remittance,
- (c) The date received,

- (d) Any information available as to the nature of the payments, such as a covering letter.

NOTE: This applies to Miscellaneous Cash Receipts as well as any other cases where a Payment Advice is not received.

- (iii) On receipt of the Collectors Statement and supporting Receipts and Payment Advices, the OIC Debtors shall ensure that the following action is taken by the Debtors Ledger Clerk (Receipts)
 - (a) Check that the payment endorsements on the Payment Advices agree with the covering machine strip list and that the total of the listing agrees with the relevant amount on the Collector's Statement.
 - (b) Check that the Payment Advices relating to each payment agree with the total of the payment as per the Receipt Voucher. If not, take the following action:
 - query the reason for the discrepancy with the debtor, unless it is a small amount falling within the scope of Miscellaneous Adjustments (refer Instruction 3.2.5 below).
 - suitably record details of the discrepancy, such as:
 - by noting on the Payment Advice details of any variation made but not noted on the Payment Advice by the debtor;
 - by preparing a proforma Payment Advice for any advice not forwarded with the remittance.
- (iv) After verifying the correctness and completeness of the Payment Advices, the Debtors Ledger Clerk (Receipts) shall take the following action:
 - Draw the duplicate copy of each Debtors Invoice to which the Payment Advices refer from the Customer Account sequence record;
 - Stamp each duplicate copy so removed with the rubber stamp showing the data required by the VDU operator to post to the debtors ledger and complete the details;
 - If a part payment has been received, the amount of the payment shall be deducted from the amount of the debit note and the balance outstanding stated clearly.
 - Where a cash payment or other credit creates a credit balance, such balance shall be shown in red and, in addition, the word 'credit' shall be inserted following the amount.
 - The duplicate Debit Notes relating to the payment shall then be prepared for posting by completing a batch header or Debtors Posting Schedule (see copy at Attachment III to this instruction).

- Enter the relevant details in the Cash Receipts Register which controls the value received, the analysis of that value, and the flow of data to the VDU operator.
- (v) On receipt of a posted batch from the VDU operator, the Debtors Ledger Clerk (Receipts) shall:
 - check that the Batch Header has been completed by THE VDU operator
 - file the Batch Header in the completed Batch Header file;
 - separate the completed duplicate invoices from the 'part-paid' duplicate invoices;
 - file the part-paid duplicate invoices in the Customer Account sequence record;
 - file the completed duplicate invoices in the numerical sequence record.

3.2.5 ACTION BY MACHINIST/V.D.U. OPERATOR

- (i) The operator will carry out the batch posting procedures, period end procedures and file culling procedures in accordance with the set of instructions issued for that purpose.
- (ii) It is important to ensure that the totals entered for each batch agree with the totals on the relevant batch header and that any discrepancies are investigated and promptly rectified.

3.2.6 DEBTORS QUERIES

- (i) The OIC Debtors is responsible to resolve debtors queries on claims. This action must be taken immediately the query is made and the OIC Debtors shall follow-up to ensure that the query is resolved expeditiously and, if appropriate, that the debtor is informed. A brief written note of the query shall be raised and placed on the debtors working papers file. A short notation shall also be made on the relevant duplicate invoice in the Customer Account sequence record, and the account clearly marked to show that it is subject to query.
- (ii) In many cases, queries will have to be referred to other sections for investigation and appropriate action. The Accountant (GPTA) shall institute a formal system of control to ensure that all queries are handled promptly. Such a system should utilise proforma numbered 'Claims Query' sheets which provide space for details of the query and space for an appropriate response from the Action Officer in the Directorate concerned, registration of queries and follow-up by the OIC Debtors.

(iii) Regular action - at least once in each accounting period - shall be taken to clear from the ledger small outstanding balances (debit or credit) which results from minor adjustments made by debtors. The OIC Debtors is responsible to list these transactions in an appropriate form on a 'Miscellaneous Adjustments Schedule', to raise one Debit/Credit Note as the case may be to clear these balances, and to refer the Debit/Credit Note and supporting documents to the Accountant (GPTA) for his approval. This action should be timed to precede the last data input run for each accounting period.

3.2.7 PREPARATION OF JOURNAL ENTRIES

- (i) The OIC Debtors is responsible for preparation of the journal entries where:
 - . a debt is written-off under competent authority
 - . a debt is written-off with the approval of the Accountant (GPTA) and in accordance with the requirements of AGPS Finance Instruction No. 1982/7.
- (ii) In each case the Journal Entry shall quote the file reference which evidences the approval and shall be prepared in duplicate with the original being forwarded to the General Ledger Keeper (Senior Ledger Keeper, Clerk Class 6) and the duplicate being retained by the OIC Debtors.
- (iii) The OIC Debtors shall, with relation to the Journal Entries prepared in accordance with this paragraph (3.2.6).
 - . Prepare an appropriate Debtors Posting Schedule (Batch Header) with the purpose of ensuring that the subsidiary ledger is updated;
 - . Record the details of the Journal Entry on the appropriate Debit Note duplicate. Where the entry does not clear the debit; the balance owing shall be clearly shown.
 - . Endorse the duplicate Journal Entry 'Posted' and cross-reference to the Debtors Posting Schedule Batch No. and file in numerical order. Provided the ledger has been duly reconciled, Journal Entry duplicates may be destroyed after one year.
- (iv) The OIC Debtors is responsible to prepare draft submissions to competent authority for approval to:
 - . write-off irrecoverable debts
 - . accept payments of debts by installments.

Such submissions shall be followed up until matters are finally resolved.

3.2.8 DEBTORS FILES

- (i) The OIC Debtors is responsible to ensure that debtors working paper files are raised as necessary to record communications with debtors. Written notes shall be made of conversations with debtors (telephone or otherwise) and these are also to be placed on file.

3.2.9 BALANCING OF LEDGER

- (i) As laid down in AGPS Finance Instruction No. 1982/13, the OIC Debtors is responsible to ensure that at the end of each accounting period, the balance in each of the debtors subsidiary ledgers is reconciled with the relevant Control Account in the General Ledger.
- (ii) Where the reconciliation indicates that adjusting action is required it is the Accountant's (GPTA) responsibility to ensure that the adjusting action is taken promptly.
- (iii) NOTE: Reconciliation of the ledger is essential for effective management of debtors accounts and must be accorded high priority in each period's accounting program.

3.2.10 MANAGEMENT REVIEW SYSTEM

- (i) The Accountant (GPTA) shall establish a suitable means of ensuring that all debtors accounts processing is carried out in a timely manner; e.g. by specifying the key points of the cycle and the target dates for their performance. Actual performance is also to be recorded and impending variations from schedule reported as soon as they become apparent, so that corrective action can be considered and taken as soon as possible.

3.3 DEBTORS MANAGEMENT

3.3.1 DEBTORS CONTROL POLICY

- (i) The basic aim of the policy relating to debtors control is to ensure that outstanding amounts are kept at a minimum practical level having regard to the circumstances. To achieve this aim, overdue accounts shall be given special attention, particularly those which have a material effect on the liquidity of the Trust Account.
- (ii) The procedures specified in this instruction require follow-up action to be taken for all accounts other than those rendered in the current accounting period category (see 3.3.2 below); however, the Accountant (GPTA) shall arrange follow-up action for any claims in that category if she/he considers that the circumstances warrant such action.
- (iii) The various standard follow-up memoranda referred to in this instruction are to be kept under regular review by the Director Finance & Personnel and the wording should be changed from time to time as circumstances warrant. Particular attention should be given to the need for different wording to be used on those memoranda sent to private firms or individuals.

3.3.2 AGE CATEGORIES

- (1) The following age categories shall be used:
 - '0-29' - claims rendered in the current accounting period.
 - '30-59' - claims rendered in the previous 30 to 59 days.
 - '60-89' - claims rendered in the previous 60 to 89 days.
 - '90 & over' - earlier claims
- (ii) This age categorisation is determined from the date of dispatch of the Debit Note and this date of dispatch is to be clearly shown as the Batch No. date on the Debtors Posting Schedule and is to be used as the input date by the VDU operator for that batch of claims.
- (iii) The age analysis based on these age categories is provided automatically by the computer system at balance date for each accounting period and is provided for each Account, and for the total Debtors Subsidiary Ledger.

3.3.3 END-OF-PERIOD ACTION

- (i) The OIC Debtors shall arrange immediate dispatch of Statements of Overdue Accounts, without covering memoranda for debtors with claims in the 'current' and/or '30-59' days category only. Window faced envelopes should be used. Duplicate copies of the statement shall be filed in the relevant debtors working papers file.
- (ii) For debts in the '60-89' days category, the OIC Debtors shall prepare memoranda in the form of the proforma at Attachment IV to this instruction. The original of the statement shall be attached to the memorandum and the documents dispatched expeditiously to the debtor. Duplicate copies shall be filed on the debtors' working papers files.
- (iii) For debts in the 'over 90' days category, the action is as follows:
 - (a) where a debtor has already received a memorandum in the form of the proforma at Attachment V to this instruction, the further action will be determined by the OIC Debtors in consultation with the Senior Ledger Keeper (Clerk Class 6).
 - (b) where a debtor has not received a memorandum in the form of the proforma at Attachment V to this instruction in relation to amounts appearing in the 'over 90' days category, then the OIC Debtors shall prepare a memorandum in this form and dispatch it with the related 'Statement of Overdue Accounts'. Duplicate copies shall be filed on the debtors' working paper files.

(iii) Records of all communications such as records of telephone conversations, copies of correspondence, records of visits, etc., shall be placed on the Debtor's Working Paper Files, which shall be maintained in Debtors Account No. sequence. A written record of any information relating to a debtor's account which is obtained shall be placed on the Debtors Working Papers File (e.g. Name of Contact, Telephone Number, etc.).

3.3.4 REPORTING

- (i) The basic requirement for reporting is that the Director Finance and Personnel shall forward to the Government Printer and to each member of the AGPS Senior Management Committee, a report showing the position of unpaid debtors accounts at the end of each accounting period. This report - in the form of the proforma at Attachment VI to this instruction - shall be available to the Director Finance and Personnel within five working days of the end of the period to which it relates and shall be submitted to Senior Management along with other reports.
- (ii) Amongst other things, the Director Finance and Personnel is required to determine a target within which unpaid debit notes in each age category are to be contained. This target is expressed as a percentage of the value of debit notes raised for transactions on a credit basis (i.e. excluding Miscellaneous Cash Receipts) during each accounting period.
- (iii) In addition, the report shall be supported by:
 - A statement of the action being taken or proposed to improve the overall position, where this is necessary;
 - An analysis of the '90 days and over' category showing the number of Debit/Credit notes outstanding for each month of issue for which amounts are still held in the debtors subsidiary ledger. The totals are to be dissected to show any amounts owing by private persons or firms or other special classes of claims;
 - A listing of individual Debit/Credit notes and a statement of the follow up action for all items over 4 months old and any younger claims of special significance. This statement is to be in sufficient detail to enable judgements to be made about the adequacy of the action being taken.
- (iv) The action regarding the '90 days and over' category of claims should recognise that claims over 3 or 4 months old require individual action irrespective of the value of the claims. Also, if queries, short-payments, etc., are not attended to promptly they tend to become increasingly harder to resolve.
- (v) This return is to be closely examined by the Accountant (GPTA) and The Director Finance and Personnel prior to dispatch and they are to institute such corrective action as is indicated.

3.3.5 COMPARATIVE DEBTORS ANALYSIS

(i) In order to ascertain trends and to compare the actual position with a predetermined target, the Comparative Debtors Analysis at Attachment VII to this instruction shall be maintained by the OIC. Debtors and produced to the Senior Ledger Keeper and the Accountant (GPTA) within five working days of the end of each accounting period.

3.3.6 MAJOR DEBTORS

(i) Special attention shall be given to the major debtors; i.e. those that comprise the bulk of the overdue accounts. The Accountant (GPTA) shall establish criteria suitable for the prevailing circumstances for the purpose of determining such major debtors.

(ii) Each accounting period, the OIC debtors shall prepare a listing showing:

- The major debtors and the amounts owing in the '30-59' days category and older overdue age categories;
- The total of the amounts owing in these overdue categories by each major debtor;
- The grand total owing by all debtors in such age categories;
- The percentage of the overdue totals owing by the major debtors.

(iii) The Senior Ledgerkeeper and the Accountant (GPTA) shall use these listings, by comparison with previous listings, as a basis for identifying movements that have a significant effect on trust account liquidity.

3.3.7 MANAGEMENT OF OVERDUE ACCOUNTS MID-PERIOD

(i) As soon as possible after the end-of-period follow-up action has been finalised, the Senior Ledger Keeper (and Accountant GPTA as appropriate) shall examine the position of seriously overdue accounts. For this purpose they will require the following:

- (a) Financial Return No. 15 - Accounting Report.
- (b) Comparative Debtors Analysis (Para 3.3.5).
- (c) Listing of Major Debtors (para 3.3.6).
- (d) Copies of the relevant Statements of Overdue Accounts.
- (e) Relevant duplicate copies of invoices in the Debtors Account Sequence Record.
- (f) Information as to payments received subsequent to balancing date.
- (g) Uncleared claims queries.

(ii) Statements for very large amounts or which include accounts that have been outstanding for long periods will be referred to the Accountant (GPTA) for progressing instructions. In particular, the following action shall be taken only upon instruction from the Director, Finance & Personnel:

- (a) refer accounts to the Department of Finance;
- (b) warn a private debtor of intended legal action;
- (c) refer an account to the Crown Solicitor.

(iii) In deciding the progressing action to be taken, the Accountant (GPTA) shall have regard to prior progressing action as recorded on Debtors Working Papers Files and, if necessary, to the debtor's credit listing as shown on previous correspondence.

(iv) Depending on the circumstances, the action to be taken will include:

- (a) A memorandum of appropriate urgency addressed to the debtor (with related statements);
- (b) telephone action with the debtor at a level sufficiently senior to obtain action;
- (c) personal contact with the appropriate section of the debtor's department;
- (d) in the case of a Commonwealth Department, a memorandum addressed to the Central office of the department (with related statement).
- (e) in cases of last resort, reference to the Department of Finance.

(v) The OIC Debtors Ledgerkeeper should not hesitate to seek from debtors the reasons for slow payments. Apart from the fact that this could identify some problem capable of being overcome by mutual co-operation, AGPS has a responsibility to obtain prompt payment and not to tolerate an unsatisfactory state of affairs.

(vi) If a satisfactory response is not received from the central office of a department, the Director Finance and Personnel shall refer the matter to the Department of Finance.

(vii) In the case of private debtors, when all other approaches have proved of no avail a memorandum should be forwarded warning that the account will be referred to the Crown Solicitor if not paid within a stipulated period. If the account is not paid by the stated time, it shall be referred forthwith to the Crown Solicitor with instructions to take recovery action. The adequacy of the current action shall be examined by the Senior Ledger Keeper or the Accountant (GPTA) during this mid-period review.

- (viii) Follow up of accounts in the seriously overdue category is a continuous matter and must not be relegated to a once-a-period status. Debtors must be dealt with on a firm and positive basis, with special attention being given to private debtors, and the matter of settlement brought to a head without undue delay.
- (ix) The Senior Ledger Keeper and the Accountant (AGPS) shall suitably record, in writing, their directions about follow-up action or queries adjustment action to be taken in each case and these records shall be filed in the Debtors Working Paper File to which they refer, and shall be used as a basis for subsequent review action.
- (x) Whenever debtors have been referred to external recovery sources, the Director Finance and Personnel shall inform Senior Management of AGPS of the action taken.

4. IMPLEMENTATION

- 4.1 The procedures contained in this instruction are to be implemented progressively from the start of the accounting period commencing 16 January 1984 and are to continue in use until further notice. No amendments are to be made to these procedures without the written authority of the Government Printer.


 (C.J. THOMPSON)
 Government Printer

AUSTRALIAN GOVERNMENT PUBLISHING SERVICE

FINANCE INSTRUCTION NO. 1983/1

SUBJECT: Government Print Trust Account - Billing Procedures

SUBJECT FILE: 80/90, 79/1924

1. PURPOSE

- 1.1 The purpose of this instruction is to set down changes in procedures to be followed in relation to the rendition of claims for printing.

2. THE NEED FOR CHANGE

- 2.1 At the hearing held by the Public Accounts Committee on 9 November 1982 into the Government Print Trust Account - Loss on Operations, evidence was given relating to the large amount of money owed to the Government Printer Trust Account by Telecom for services rendered.
- 2.2 The General Manager - Accounting and Supply for Telecom has now responded and has advised that as a result of investigations carried out within Telecom it has been found that delays in payment have been caused by such factors as:
 - non-receipt of original invoices by the section ordering the printing, and
 - failure by AGPS to ensure that the relevant order No. was quoted on the AGPS claim,
 and has requested the assistance of AGPS in this regard.
- 2.3 Accordingly, production control and billing procedures are to be amended to some degree to ensure that adequate information is provided on claims for printing forwarded to Telecom and to other client departments.

3. NEW PROCEDURES

- 3.1 Orders received from Telecom for printing are, with few exceptions, in the form of the document at attachment I to this instruction, and are contracts for many items and for distribution in varying quantities to Telecom state offices. In accordance with instructions contained in the contract, AGPS is required to forward claims for the quantitites distributed to the various states to the Manager, Supply, Telecom, in the state of destination of the material.
- 3.2 Before the claims are dispatched to these offices, Billing Clerks are responsible for ensuring that:
 - Telecom's reference order number is quoted on the claim
 - the name, section, address and telephone number of the person issuing the contract is quoted on the claim.

3.3 From the example at Attachment I it can be seen that for all claims raised for printing jobs done under this contract, the following information would have to be included on the AGPS claims:

- ORDER NO. : CONTRACT 63938/83
- ISSUING OFFICER : Mr H. Zivan
Supply Branch
199 William Street
Melbourne 3000
03 6066760

3.4 Billing Clerks are also responsible for ensuring that the claims for the different states are forwarded to the addresses for those states shown in the contract document. If the computer prepared claim form indicates a state Telecom address at variance with the address shown in the contract document, then of course, the claim form must be altered by the Billing Clerk to show the required address. The Billing Clerk should also take action, if necessary, to ensure that the computer listing of addresses is amended/up-dated.

3.5 To assist the Billing Clerks in ensuring that this information is provided on the claim, Production Control Clerks will take the following action on receipt of Telecom contracts in this form:

- As the Job Tickets are raised, the Job Number will be entered in the right-hand column of the schedule forming part of the contract document (see Attachment I to this instruction).
- After all job tickets for the particular contract have been raised and the job numbers recorded on the schedule, the total contract document, including the schedules and address slip, is to be photocopied and the copy forwarded to the O.I.C. Trading Ventures, who will take appropriate steps to ensure that the copy of the contract document is filed and available to the Billing Clerks as and when required.

3.6 It is imperative that client's order numbers are quoted on claims dispatched by AGPS and in this regard your attention is directed to para. 3.5 of AGPS Finance Instruction No. 1982/1 issued on 10 February 1982 and dealing with 'Government Printer Trust Account Billing Arrangements'. You are also reminded that AGPS Circular No. 21 issued on 3 February 1975 and revised and re-issued during July 1980 had the following to say in relation to this matter.

1. The Joint Committee of Public Accounts in its 151st Report criticised the delay by departments in paying accounts for printing work carried out at the Government Printing Office.
2. In some cases, this delay is caused by the failure of departments to submit an official order to cover the cost of certain printing work at the time the work is requested and copy supplied. In these instances any resultant delay in payment of the account appears to be because the associated funding action has not been taken by the departmental officer placing the work and an official order issued.

3. In these circumstances, the Finance Section, Information Services Division, is unable to quote an order number on the account (Form FF12) issued to the department for payment on completion of the work. The result is that departments have difficulty in reconciling the account with a correctly documented requirement and a considerable delay occurs between the issue of the account and the receipt of the payment from the department concerned.

4. In future printing work will not be commenced by the Government Printer until such time as an official order covering the work required has been received. Only in exceptional circumstances will the verbal advice of an official order number be accepted and the printing work commenced. In these cases the official order must follow immediately.'

3.7 It is, therefore, the responsibility of Production Control section to ensure that official orders are received from clients for printing work to be carried out in the Printing Office, and it is the responsibility of the Billing section to ensure that those order numbers are quoted on the relevant claims.

3.8 As a further measure to ensure that this requirement is met, the Production Control Clerk responsible for closing off the job ticket after completion of the job, and before sending the job ticket to the Finance section, will take the following further action in relation to each job closed off and except for Telecom jobs as described above:

- Photocopy the official Order or Letter of Request from the client department and attached to the Master File, and enclose the copy in the job ticket prior to its dispatch to Finance.

3.9 The Billing Clerk will use that copy to ensure that the correct order number or client reference is included on the claim form and that the claim form is dispatched to the correct paying authority. The copy is to be used only for these purposes and any reference to Quantities or Amounts of Money contained on the Order Form or Letter of Request are to be ignored by the Billing Clerks for the purpose of billing.

4. DATE OF IMPLEMENTATION

4.1 This instruction has been agreed by the Government Printer, and the Director Finance, Personnel and Services, is to be implemented as from Monday 24 January 1983, and is to continue until further notice.


(D. DREW)
Acting Director
Policy and Projects

AUSTRALIAN GOVERNMENT PUBLISHING SERVICEADMINISTRATIVE INSTRUCTION NO. 89

SUBJECT: GOVERNMENT PRINTER TRUST ACCOUNT BILLING - EXPEDITING OF CLAIMS TO CLIENTS

SUBJECT FILE: 84/298

1. PURPOSE:

1.1 The purpose of this instruction is to list the procedures to be followed to ensure that final claims are rendered promptly on clients after printing jobs have been completed.

2. NEED FOR CHANGE:

2.1 The Joint Committee of Public Accounts, in its 204th Report on Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1981-82), drew attention (para. 2.29) to delays by the Printing Office in submitting accounts to client departments (e.g. invoices dated December 1981 not received until April/May 1982), and called for an urgent review of the billing system.

2.2 Present billing arrangements which lead to delays in the dispatch of claims to clients are those which require job costs to be investigated prior to the claim being dispatched.

2.3 Financial records maintained by the Management Accounting section show that this procedure has led to significant amounts of Working Capital being tied up for long periods of time.

2.4 Accordingly, it has been decided that investigations of job costs by Production Control will be carried out, when necessary, after dispatch of the relevant claim to the client. To this end, the following procedures are promulgated.

3. PROCEDURES

3.1 Job Identification and Basic Documentation

3.1.1 For each printing job carried out in the factory, a Master File and Work Ticket is prepared and each job is allocated a specific job number.

3.1.2 The Master File is retained in Production Control and contains such information as the client's official purchase order, general job specification, detailed job specification, cost estimate calculation, correspondence with the client. The Work Ticket contains details of the factory processes to be used, required timing, materials to be used and dispatch details, and proceeds through the factory with the job.

3.1.3 Once the job has been completed and the finished printing dispatched, the Work Ticket, together with a copy of the completed article, is returned to Production Control for processing.

3.2 Processing of the Completed Work Ticket by the Production Control Section

3.2.1 The degree of processing performed by the Production Control Section before the completed Work Ticket is forwarded to the Management Accounting Sub-Section for billing will depend on the category of work into which the completed job falls.

3.2.2 The categories of work referred to in para. 3.2.1 above are:

Category (a) - Work for which no estimate has been provided;

Category (b) - Work for which an estimate has been provided orally or in writing to the client before work commences;

Category (c) - Work to be performed at pre-determined prices.

3.2.3 Category (a): For work falling within category (a), ie, work for which no estimate has been provided, the Manager Production Control shall be responsible for ensuring that the completed Work Tickets are forwarded promptly under cover of a Transmission Voucher (see copy at Attachment 1 to this instruction) to the Cost Accountant, GPTA. As a general rule, Work Tickets for this category should be forwarded to arrive in the Management Accounting Sub-Section on the next working day following the day of receipt in the Production Control Section. These jobs shall be charged to the customer at the actual cost of performing

the job, with the actual cost being calculated in accordance with the formula determined by the AGPS Senior Management Committee (SMC) the direct labour component being calculated in accordance with the standard machine-hour rates determined by the SMC.

3.2.4 **Category (b):** For work falling within category (b), ie work for which an estimate has been provided either orally or in writing to the client before work commences, the Manager Production Control shall be responsible for ensuring that a Billing Instruction Slip (see copy at Attachment II to this instruction) is completed and attached to the front of the Work Ticket to which it applies before the Work Tickets are forwarded under cover of a Transmission Voucher to the Cost Accountant - GPTA. As a general rule, Work Tickets for this category should be forwarded to arrive in the Management Accounting Sub-Section no more than two working days after the day of receipt of the completed Work Ticket in the Production Control Section. These jobs shall be charged to the customer in accordance with the estimate(s) provided, the details of the estimate(s) being transcribed onto the Billing Instruction Slip by the appropriate Production Control officer. The Billing Instruction slip has been designed as the means whereby the amount of the estimate to be charged to the client is advised to the Management Accounting Section for Billing purposes. The estimates provided for this category of work shall be prepared in accordance with formulae approved by the AGPS Senior Management Committee.

3.2.5 For jobs falling within category (b), the Director Printing shall be responsible for establishing a mechanism within production Control which will enable these estimates to be updated during the life of a job should client initiated action occur during the life of the job which changes the original specification provided by the client. This mechanism shall incorporate the 'Advice Form for Variations to Job Specifications' (see copy at Attachment III to this instruction). The data contained on this form will be used by Production Control Investigation Officers to advise the Management Accounting section of reasons for variations from the original estimate provided. These reasons are to be clearly stated on the Finance Form 12 (Claim Form) issued on the client department.

3.2.6 Again, for jobs falling within category (b), should the actual cost of performing the job, as calculated by the Management Accounting Sub-Section, vary from the final estimate provided to the client by an amount which exceeds the agreed tolerance limits as promulgated in AGPS Finance Instruction No. 1982/10, then the requirements of that instruction will be followed. However, it is anticipated that, with the introduction of the mechanism outlined at para. 3.2.5 above, the incidence of such variations should diminish.

3.2.7 **Category (c):** For work falling within category (c) ie work to be performed at pre-determined prices, the Manager Production Control shall be responsible for ensuring that a Billing Instruction Slip is completed and attached to the front of the Work Ticket to which it applies before the Work Tickets are forwarded under cover of a Transmission Voucher to the Cost Accountant - GPTA. As a general rule, Work Tickets for this category should be forwarded to arrive in the Management Accounting Sub-Section no more than two working days after the receipt of the completed Work Tickets in the Production Control Section. These jobs shall be charged to the customer in accordance with the pre-determined prices established, the details of the amount(s) to be charged being transcribed onto the Billing Instruction Slip by the appropriate Production Control Officer. The calculation sheet prepared by the appropriate Production Control Officer in determining the amount(s) to be charged shall be retained on the Master File. Except that, in the case of B5 calculations (see copy at Attachment IV to this instruction) one copy shall be retained on the Master File and one copy shall be forwarded with the Work Ticket to which it refers to the Cost Accountant - GPTA who shall ensure that the copy of B5 Calculation Sheet is forwarded, together with a copy of the relevant claim - Finance Form 12 - to the Client Services and Print Procurement Section of the Publishing Branch of AGPS.

3.2.8 The pre-determined prices referred to in 3.2.7 above shall either be prices agreed by the AGPS Senior Management Committee or shall be prices calculated in accordance with formulae determined by that Committee.

3.2.9. Printing of Gazettes falls within the category (c) as listed in para. 3.2.2 above. However, the instructions for the processing of completed Work Tickets for category (c) work set down at para. 3.2.7 above do not apply to Work Tickets for Gazette printing. In lieu, the Manager Production Control shall ensure that completed Work Tickets for Gazette printing are dispatched under cover of a Transmission Voucher to the Cost Accountant - GPTA without delay. The Cost Accountant shall ensure that the amounts to be charged in accordance with the pre-determined prices established by the Senior Management Committee are calculated and the Claim Forms - Finance Form 12s are prepared and dispatched within two working days of receipt of the completed Work Ticket from the Manager Production Control.

3.2.10 A list of the types of jobs falling within category (c) is contained in Attachment V to this instruction.

3.3. Processing of the Completed Work Ticket by the Management Accounting Sub-Section

3.3.1 In order to ensure that maximum benefit in terms of improved cash turn-around is obtained from these changes to procedures, the Director Finance Personnel and Services shall be responsible for ensuring that claims are dispatched to clients no later than ten (10) working days after the close of each weekly billing cycle.

4. IMPLEMENTATION

4.1 This instruction is to be implemented from Monday 4 June 1984, and is to continue in use until further notice. No variations to the procedures contained in this instruction are to be introduced without the written authority of the Government Printer.

(C.J. THOMPSON)
Government Printer

1 June 1984

Cost Accountant
G.P.T.A.

TRANSMISSION OF WORK TICKETS FOR / /19

The work tickets listed on this minute are forwarded for costing and billing as indicated.

WORK TICKET NUMBERS IN THIS BATCH

BILLING INSTRUCTION SLIP

JOE NUMBER

CHARGE-

*QUOTED PRICE	\$.....
DEPARTMENTAL PREP.
DEPARTMENTAL RUN-ON
SALES & DISTRIBUTION
PART PAPERS
OTHER (AS BELOW)
.....
.....
.....
.....
.....

* Change to quoted price are a result of variations to original specification as follows:

REFER ALL DOCUMENTATION TO PRODUCTION CONTROL. PLEASE INDICATE IF OUTSIDE SPECIFIED TOLERANCE. (REFER TO INVESTIGATIONS OFFICER, IF INDICATED.)

ADVICE FORM FOR
VARIATIONS TO JOB SPECIFICATIONS

Job. No. _____ /

Customer Order No.:

Variation requested by:

Nature of Variation: _____

Estimated cost of Variation: _____

Recorded by: _____

Date: / /

NOTE:

- Attach ALL documentation to Job Master File.
- MAJOR variations to be referred to the Production Control Officer (e.g. Additional Stock etc).



AUSTRALIAN GOVERNMENT PUBLISHING SERVICE
PUBLISHING SECTION
G.P.O. BOX 84, CANBERRA, A.C.T. 2601

110

CALCULATION SHEET A4/B5 Bookwork Contract

The charges computed have been assessed under the terms and conditions of contract SC /
If you have any queries contact _____ Telephone A.C.T. 95 4711
Contractor's name _____ If you agree
with the charges please sign here and return original with invoice.

Signature:

• valuation contracts to assesses you agree to add charges for additional services of Shred-O.

54

U.P.46
ORDER No.
REFERENCE
ES APPROVED
or S.P.P.O.

PAGE DETAILS OF COMPOSITION AND/OR IMPOSITION AND REPRODUCTION

Separate columns should be used for text and tabular setting and also for pages of type dimensions larger or smaller than standard. Where more pages are involved than can conveniently be entered, continuation form CP46A should be used.

EXAMPLES OF JOBS FALLING WITHIN CATEGORY (C)

ATTACHMENT E

1.e. WORK TO BE PERFORMED AT PRE-DETERMINED PRICES

- . Setting of Electoral Rolls
- . Provision of Magnetic Tapes, Diskettes, Uniset
- . Parliamentary Printing
 - Embossed Letterheads
 - Embossed Letterheads Overprinting
 - Letterheads
 - Compliment Slips
 - Printed Envelopes
- . All Telecom Printing
- . Parliamentary Papers
- . A.G.P.S. Publications
 - Official List
 - Monthly Catalogue
 - Commonwealth Record
 - Commonwealth Gazette
- . I.A.C. Reports
- . Treasury Round-Up of Economic Statistics
- . Printing of Maps for National Mapping
- . Run-On Cost for General Reprints of Legislation in Pamphlet form..
- . Patents Publications
 - Australian Journal of Patents
 - Patent Abridgement Supplement
 - Patent Abstract Supplement
 - Patent Design Supplement
 - Trade Marks Supplement
- . Industry and Commerce combined Passenger Check Lists
- . Bureau of Statistics Monthly summary of Statistics
- . Passports
- . Determinations, Explanatory Memoranda
- . Department of Transport Marine Orders
- . 1/3 A4 Leaflets

Note: This list is not meant to be a total list of all jobs falling within this category.

84/334

7 March 1984

SUBMISSION OF ANNUAL PUBLISHING PROGRAM 1984-85

In accordance with Australian Government Publishing Service Circular No 26 of 20 September 1976 departments are required to submit to the Publishing Service in April of each year details of approved publishing programs.

2. Most departments have been able to conform with the arrangements set out in the circular and it is expected that they will continue to do so. In a few instances it has not been possible for departments to obtain approval by the nominated date. Where this occurs, or appears likely to occur, copies of proposed programs should be provided, and be confirmed or varied subsequent to approval being obtained.
3. In addition to publication requirements, departments are requested to include the total estimated expenditure for general printed matter. This will enable AGPS to develop an information base of total expenditures on all forms of printed matter.
4. The attention of departments is also drawn to publications initiated by State branch offices. On some occasions requests to publish such documents have not appeared on approved programs. Departments should ensure that all publications, including those proposed by State branch offices, are shown on the program.
5. Departments are requested to provide copies of their 1984-85 programs to the Publishing Service by 30 April 1984.
6. Your co-operation in this matter will be appreciated.

(J.A. Wainwright)
Director Publishing

AUSTRALIAN GOVERNMENT PUBLISHING SERVICE MANUAL

Revised list of contents

Prelims (including Glossary)

ATTACHMENT F

1. Introduction (including ~~AGPS~~ Charter)

2. Printing and Publishing services

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- (b) Printing services (Government Printing Office; other establishments; Micrographics; Plan Printing; DRUs)
- (c) Publishing services (Publishing Operations; Editorial; Design; Service Publications; Sales and Distribution; State offices)
- (d) Management Services (Finance, Personnel and Services; Policy and Projects; ADP)

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- (a) CPL; funding arrangements; legal obligations
- (b) Work allocation; copy preparation; proofs and progress; deadlines
- (c) Parliamentary printing
- (d) Security printing
- (e) Multilith orders; quick print
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- (b) Procedures (Publications; General printing)

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- (b) Parliamentary standards
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- (d) Royal Commissions and other bodies of inquiry
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- (d) Typesetters, printers and binders
- (e) Publishers

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Appendix II. AGPS publications