

Joint Committee
of
Public Accounts—
Report of Activities
July 1986-June 1987

281

Joint Committee of
Public Accounts



THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA
JOINT COMMITTEE OF PUBLIC ACCOUNTS

REPORT 281

**REPORT OF ACTIVITIES
JULY 1986 - JUNE 1987**

Australian Government Publishing Service
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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:

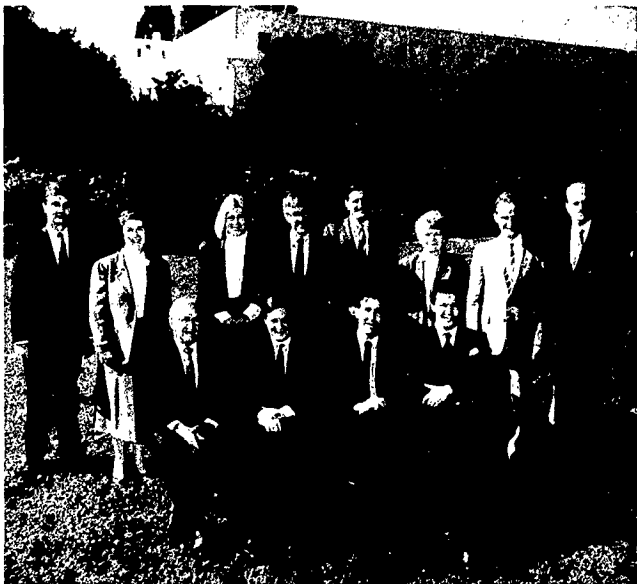
- (a) to examine the accounts of the receipts and expenditure of the Commonwealth including the financial statements transmitted to the Auditor-General under sub-section (4) of section 50 of the Audit Act 1901;
- (aa) to examine the financial affairs of authorities of the Commonwealth to which this Act 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 Parliament.

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FIFTEENTH JOINT COMMITTEE OF PUBLIC ACCOUNTS
THIRTY-FOURTH PARLIAMENT



(Senate Garden, Parliament House, April 1987)

Standing (left to right)

MR M. J. TALBERG (Secretary), SENATOR THE HON. DAME MARGARET GUILFOYLE D.B.E., MRS R. J. KELLY, M.P.,
SENATOR G. R. MACGUIRE, SENATOR J. O. W. WATSON (Vice-Chairman), SENATOR P. J. GILES, MR P. M. RUDDOCK, M.P.,
MR L. R. S. PRICE, M.P.

Seated (left to right)

MR J. G. MOUNTFORD, M.P., DR D. J. H. WATSON, M.P., MR R. E. TICKNER, M.P. (Chairman), MR A. J. DOWNER, M.P.

Absent

SENATOR B. C. COONEY, MR B. J. CONQUEST, M.P., MRS H. MAYER, M.P., MR G. B. NEHL, M.P., DR A. C. THEOPHANOUS, M.P.

JOINT COMMITTEE OF PUBLIC ACCOUNTS
FIFTEENTH COMMITTEE
(34th Parliament - dissolved 5 June 1987)

R E TICKNER, MP (Chairman)

SENATOR J O W WATSON (Vice-Chairman)

| | |
|---|------------------------|
| SENATOR B COONEY | B J CONQUEST, MP |
| SENATOR P J GILES | A J DOWNER, MP |
| SENATOR THE HON DAME MARGARET GUILFOYLE, DBE | R J KELLY, MP |
| SENATOR G MAGUIRE | H MAYER, MP |
| | J G MOUNTFORD, MP* |
| | G B NEHL, MP |
| | L R S PRICE, MP |
| | P M RUDDOCK, MP |
| | DR A C THEOPHANOUS, MP |
| | DR D J H WATSON, MP |

*Ex-officio member being Chairman,
House of Representatives Standing Committee on Expenditure

SIXTEENTH COMMITTEE
(35th Parliament)

R E TICKNER MP (CHAIRMAN)

SENATOR J O W WATSON (VICE-CHAIRMAN)

| | |
|----------------------------|-----------------------|
| SENATOR B BISHOP | K ALDRED, MP |
| SENATOR THE HON A GEITZELT | J BROWN, MP |
| SENATOR P GILES | E FITZGIBBON, MP |
| SENATOR J MCKIERNAN | DR J HEWSON, MP |
| | M LEE, MP |
| | S MARTIN, MP |
| | G NEHL, MP |
| | P RUDDOCK, MP |
| | THE HON G SCHOLES, MP |

PREFACE

This Report continues the practice established in 1976 of informing the Parliament of the Committee's activities. The Committee considers that it should, as a statutory body, report regularly, although it has only limited administrative autonomy. The report also provides a convenient medium for the Committee to review its own activities and to suggest areas of public and financial administration which may require further review and reform.

The Report covers the financial year 1 July 1986 - 30 June 1987. It should be noted however that membership of the Committee lapsed on 5 June 1987 when Parliament was dissolved prior to the election in July. In these circumstances although there continued to be a Parliamentary Public Accounts Committee by virtue of its status as a Statutory Committee, it had no members.

In the period reviewed by this report the Committee presented 27 reports to Parliament. This number included such major inquiries as the discontinuance of the Efficiency Audit of Australia Post, the administration of the Commonwealth's property functions and the Department of Defence's computer acquisition. The Committee operated a total of seven sectional committees in order to conduct its inquiries and was strongly assisted in this by the four project teams which make up the structure of the Secretariat. The Committee's continuing ability to conduct such a broad range of inquiries will be significantly curtailed by the proposed new staffing arrangements for committees. This will see the Public Accounts Committee secretariat's permanent staff reduced from its present level of 15 to 5.

The Committee acknowledges, with great appreciation, the contribution made to its work by the members of the Committee's secretariat and the Committee's advisers. Additionally, we thank all those who gave us assistance, particularly officers from the Department of Finance, the Public Service Board and the Australian Audit Office.

We also express our appreciation for the work done by the Principal Parliamentary Reporter and his staff and other officers of the Parliamentary departments who have assisted the Committee in its activities.

The Committee pays tribute to Senator George Georges who resigned from the Committee on 18 February 1987. Senator Georges served on the Committee for over seven years. He was Vice-Chairman from November 1980 while in Opposition, and was elected Chairman in 1983. As Chairman, Senator Georges presented 61 reports to the Parliament on behalf of the Committee. The more important reports included Medical Fraud and Overservicing, HMAS Tobruk, Defence

Project Management, Job Seeker - Computer Acquisition by the Department of Employment and Industrial Relations, and Project DESINE - Proposed Computer Acquisition by the Department of Defence.

The Committee would also like to pay tribute to Senator the Hon. Dame Margaret Guilfoyle DBE, who retired from the Senate on its dissolution in June. Senator Guilfoyle served on the Committee from the time she entered Parliament in 1971 until 1975 when she became a Minister, and again from 1983 until her retirement. She was an extremely active and effective member of the Committee, particularly in her recent role of chairing the ADP Sub-committee.

For and on behalf of the Committee.

R E Tickner, MP
Chairman

M J Talberg
Secretary
Joint Committee of Public Accounts
Parliament House
Canberra
21 October 1987

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CHAPTER 1 THE COMMITTEE

Introduction

1.1 This Report to Parliament provides a summary of the major points contained in the Committee's reports tabled during the financial year 1986-87, issues arising out of inquiries and other matters which the Committee regards as significant.

1.2 The Committee considers that, like all other statutory authorities of the Commonwealth, it has a duty to present to the Parliament each year a comprehensive report which provides a convenient medium for the Committee to review its activities over the past year and to suggest areas in which improvements can be made in Commonwealth public administration and finance.

Background

1.3 The Committee is constituted under the Public Accounts Committee Act 1951. It is one of five committees of the Parliament established by statute. The others are the Parliamentary Standing Committee on Public Works, the Joint Committee on Broadcasting of Parliamentary Proceedings, the Joint Committee on the National Crime Authority and the Joint Committee on the Australian Security Intelligence Organisation. At the time of the dissolution of Parliament on 5 June 1987, there were 23 parliamentary committees other than committees dealing with 'domestic' issues within Parliament itself.

1.4 The concept of a public accounts committee is one of the features of the British Parliament inherited by the Australian Parliament. Parliamentary procedures for considering public expenditure derive from the Westminster model of the mid-19th century. The key features were in place in 1861 when Gladstone completed what he called the 'circle of control' by the establishment of the Public Accounts Committee, shortly followed by a unified office of Comptroller and Auditor-General heading the Exchequer and Audit Departments. In 1895 a Public Accounts Committee was established in the colony of Victoria with duties very similar to those of the Committee established by the Commonwealth in 1913.

1.5 This original Commonwealth Public Accounts Committee was disbanded in 1932, said to be as an 'economy measure'. The Committee was re-established by the Public Accounts Committee Act 1951 which sets down the functions, constitution and powers of the Committee. The Committee met for the first time on 2 October 1952 and elected Emeritus Professor F E Bland CMG, MP as Chairman.

Membership

1.6 As a standing committee of Parliament, Committee members continue to hold office (subject to certain qualifications) until the end of the Parliament by which they were appointed.

1.7 The Committee comprises both Government and Opposition Members of Parliament. It is accepted practice that the majority of Committee members be from the Government party. The Chairman of the Committee is usually a Government member elected by the whole Committee and the Vice-Chairman is elected from the Opposition members. In the previous Parliament, of a total membership of 16, 5 members of the Committee were appointed by the Senate and 10 by the House of Representatives. The Chairman of the House of Representatives Standing Committee on Expenditure was, ex officio, a member of the Committee.

Method of Operation

1.8 Under the terms of the Public Accounts Committee Act 1951 the Committee may operate with absolute independence. This power was derived principally from Sections 6A (1) and 8(1)b of the Act:

6A(1) The Committee may meet at such times and at such places within Australia as the Committee, by resolution, determines or, subject to any resolution of the Committee, as the Chairman determines ...

8(1)b to report to both Houses of 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.

1.9 The usual practice is for the Committee to determine its own program of work and the inquiries it should undertake. Either House of Parliament may also refer any question in connection with the public accounts for inquiry and report, and other duties may be assigned to the Committee by Joint Standing Orders approved by both Houses of the Parliament.

1.10 The Committee's functions are, inter alia, to:

- examine the accounts of the receipts and expenditure of the Commonwealth;
- examine the financial affairs of authorities of the Commonwealth and intergovernmental bodies;

• examine all reports of the Auditor-General; and

• draw the attention of the Parliament to any matters in the accounts of the Commonwealth, financial statements and reports of the Auditor-General.

1.11 Additionally, the Committee is required to report any alteration which it thinks desirable in the form of public accounts, the method of keeping them, or in the mode of receipt, control, issue or payment of public moneys.

1.12 The Committee scrutinises and regularly reviews the manner in which Commonwealth departments and statutory authorities estimate their financial requirements and expend the moneys allocated to them by Parliament. Its primary concern is with the cost effectiveness of policy rather than policy objectives. However, the Committee continues to be interested in analysing the process by which policy objectives are determined and whether efficient and effective administrative systems properly support these objectives. This interest in policy determination is reflected in the Committee's relationships with the Public Service Commission, the Department of Finance and the Australian Audit Office.

1.13 Through the operation of various sectional committees, the Committee is able to address several references concurrently. The Committee is required to hold its inquiry hearings in public and generally tables written submissions as evidence at these hearings. Under its Act the Committee may consider secret or confidential matters in camera.

1.14 The Committee is assisted in its inquiries by the Australian Audit Office, the Department of Finance and the Public Service Commission. Matters commented upon by the Auditor-General in his reports may be taken up by the Committee, with further information about his investigations being provided by the Auditor-General. In addition, specialist advisers and consultants, from both the public and private sector, provide technical advice to the Committee when required.

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

Evolution of Functions

1.16 As the scope and complexity of government administration has increased, particularly with the growth in the number and size of statutory authorities during the 1970s, the Committee's role has also been expanded by Parliament to meet the need for

increased scrutiny. In 1979 the Public Accounts Committee Act was amended to remove any doubts that the Committee could examine statutory authorities.

1.17 In recent years the Committee, along with the House of Representatives Standing Committee on Expenditure, has streamlined procedures for the review of efficiency audits. The Committees agreed that their respective terms of reference made the previous practice of formal reference by the House of Representatives unnecessary. Under its Act, the Public Accounts Committee was already required to examine all reports of the Auditor-General, including efficiency audits. The respective Committee Chairmen also agreed to share the reviews so as to avoid duplication of effort by their Committees.

1.18 In 1981 the Committee commenced the publication of discussion papers with the intention of increasing debate on significant issues. While these reports are authoritative in nature and have received official responses, they have not been produced in the usual way by submission and public evidence, but rather by survey of literature, presentation of prepared papers and discussion with interested groups or individuals. The Committee's four published discussion papers have been:

- Report 184 - Internal Audit in the Australian Public Service;
- Report 192 - Collection and Dissemination of Statistics;
- Report 199 - The Form and Standard of Financial Statements for Commonwealth Undertakings; and
- Report 213 - Income Maintenance Programs.

1.19 In June 1984 motions were moved in the House of Representatives and the Senate establishing the standing reference of proposed major purchases of ADP facilities by the Commonwealth to the Committee for investigation and report. This function now constitutes a significant part of the Committee's program. In December 1983, the passing of the Public Accounts Committee Amendment Bill allowed for the increase of the Committees membership by five, in anticipation of the need to deal with this reference. The Committee then established a sectional committee solely for this reference.

Chairmen of the Committee

1.20 Senator George Georges resigned as Chairman of the Committee on 18 February 1987 and was discharged from the Committee on 23 February 1987. He first became a member and Vice-Chairman of the Committee on 26 November 1980. Following the appointment of the Fourteenth Committee on 4 May 1983, he became

Chairman. The Committee accepted Senator Georges' resignation with regret and thanked him for his leadership, guidance and contribution to the work and status of the Committee. On 25 February 1987, Mr Robert Tickner, MP was elected Chairman. Mr Tickner had served on the Fifteenth Committee since it was appointed on 28 February 1985.

CHAPTER 2

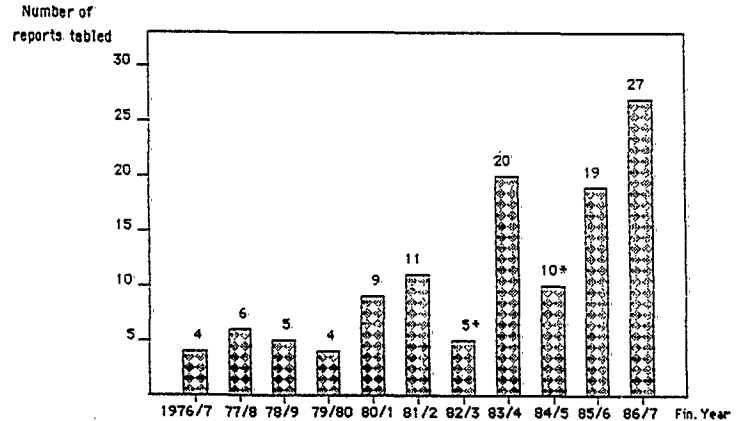
COMMITTEE ACTIVITIES

Reports of the Committee

2.1 In the 12 months from July 1986 to June 1987, the Committee produced 27 reports. Of these, nine related to Auditor-General's reports, including efficiency audits, two were reports of inquiries under the ADP reference and 13 were responses to previous reports, ie Department of Finance Minutes. The Committee also produced three other reports, not related to inquiries.

2.2 Figure 2.1 shows the number of reports tabled by the Committee each year over the past 11 financial years. The high output in this financial year (1986-87) was due to a number of factors. There was a larger than usual number of Finance Minutes presented this financial year but for the most part the increase was the result of an increase in the number of Auditor-General's Efficiency Audits reviewed and inquiries under the ADP reference.

FIGURE 2.1 COMMITTEE REPORTS TABLED 1976/77 - 1986/87



Note: * Elections held during 1982/83 and 1984/5 affected the number of reports tabled.

Source: Appendix E.

2.3 The remainder of this section comments upon reports in the following order:

Reports Arising from Auditor-General's Reports of General Audits undertaken

Report 256 - Forward Obligation of Government Expenditures

Report 263 - Aspects of Defence Equipment Support

Report 270 - Implementation of the Offsets Program

Report 272 - Administration of the Commonwealth's Property Functions

Reviews of Auditor-General's Efficiency Audits

Report 250 - Australia Post - An Audit Discontinued

Report 257 - Administration of Quarantine Services

Report 261 - Review of Action Efficiency Audit

Report 277 - Four Efficiency Audits

Report 280 - Defence Science and Technology Organisation - Task Cost Management

Inquiries under the ADP Standing Reference

Report 254 - Project DESINE - Proposed Computer Acquisition by the Department of Defence

Report 259 - Department of Community Services - Proposal to Acquire Computing Facilities

Response to the Committee's Reports - Department of Finance Minutes

Report 258 - Finance Minute on Report 229 - Reports of the Auditor-General 1981/82 and September 1982

Report 260 - Finance Minute on Report 236 - Medical Fraud and Overservicing - Pathology

Report 265 - Finance Minute on Report 232 - Report of the Auditor-General - 1983

Report 266 - Finance Minute on Report 239 - Expenditure from the Advance to the Minister for Finance 1983-84

Report 267 - Finance Minute on Report 243 - Review of Defence Project Management

Report 268 - Finance Minute on Report 244 - Munitions Production Trust Account

Report 269 - Finance Minute on Report 247 - Expenditure from the Advance to the Minister for Finance 1984-85

Report 271 - Finance Minute on Report 201 - Administration of Bilateral Overseas Aid

Report 273 - Finance Minute on Report 240 - Report of the Auditor-General 1984

Report 274 - Finance Minute on Report 233 - Reports of the Auditor-General 1982-83 and September 1983

Report 275 - Finance Minute on Report 238 - Public Hospitals in the Australian Capital Territory

Report 276 - Finance Minute on Report 250 - Australia Post - An Audit Discontinued

Report 279 - Finance Minute on Report 253 - Proposed Computer Acquisition by the Australian Audit Office

Other Reports

Report 255 - Report of Activities January 1985 - June 1986

Report 262 - Guidelines for Annual Reports

Report 264 - Public Accounts Committee and the Senate

Reports Arising from Auditor-General's Reports of General Audits undertaken

2.4 The Public Accounts Committee has a statutory duty to review the reports of the Auditor-General. These reports fall into two main categories - traditional (or compliance) audits and efficiency audits. Traditional audits, generally known as financial and compliance audits or regularity audits, amount to checks as to legality of expenditure in the broadest sense, together with proper and correct accounting. In recent years these audits have become more comprehensive, including in their scope the adequacy of systems support and the achievement of objectives.

2.5 Committee inquiries may stem, either directly or indirectly from the Auditor-General's reports or supplementary reports. The Committee, after reviewing the reports, may decide to inquire further into a specific matter mentioned in a report, or may choose to broaden the perspective of an inquiry to cover a wider area in the department or a similar function in a number of departments. These inquiries may lead in turn to other matters that the Committee feels warrant detailed investigation.

Report 256 - Forward Obligation of Government Expenditures

2.6 The Committee initiated an inquiry into the Forward Obligation of Government Expenditures following the finding, in the September 1985 Report of the Auditor-General, that significant weaknesses existed in several departments' forward obligations control systems.

2.7 The forward obligations system secures government approval to enter into expenditure commitments over a number of years and was introduced in its current form in 1976 to help rein in the rate of growth of government spending. The forward obligations procedures both allow departments to enter into future expenditure commitments and permit control of the extent of such commitments in order to limit budgetary 'lock-in'.

2.8 The Auditor-General found, among other things, that departments had not kept accurate records of forward obligation commitments, that monitoring by the Department of Finance was inadequate and that approved forward obligation limits had been substantially exceeded on a number of occasions.

2.9 The Committee concluded in its report that, while the forward obligations system was important for departments, it had limited value for overall budget strategy and control. The Committee also concluded that the purpose and operations of the system should be reviewed and redefined within a broader context than that adopted in the Auditor-General's September 1985 Report.

2.10 The Committee recommended that the regulatory framework arising from the review:

- specify that the system's main objective is to authorise departments to enter into certain categories of forward expenditure commitments; and
- limit monitoring by the Department of Finance to cases where commitments may have a significant impact on overall budget outlays.

2.11 The Committee further recommended that the policy of devolving responsibility to departmental managers be given as much weight as possible in developing the details of the new regulatory arrangements. In particular, the Committee considered that the Department of Finance should monitor departments' global obligation limits rather than obligations at the program level.

Report 263 - Aspects of Defence Equipment Support

2.12 This report presented the findings of the Committee's inquiry into two aspects of Defence equipment support:

- the supply of spares and ammunition (supply support); and

the provision of technical documentation for equipment operators and maintenance personnel.

Each aspect was dealt with in a separate volume of the report.

2.13 The inquiry was a follow up to the Review of Defence Project Management (Report 243) which noted shortcomings in the provision of initial spares and technical documentation and in equipment handover procedures in a number of major Defence projects.

2.14 In this inquiry the Committee found that while spares were generally sufficient to support current authorised operating and training levels, activities had on occasion been restricted by shortages. The Committee also doubted whether current stocks would be sufficient to support increased activity levels for some equipment items. Stocks of ammunition were not sufficient to meet the current practice and training allowances.

2.15 The Committee made 29 recommendations for action by the Department of Defence, the individual services, the Department of Finance and the Department of Local Government and Administrative Services to improve effectiveness and efficiency in the supply of spare parts and ammunition.

2.16 The second volume of the report, on Technical Documentation, presented the Committee's findings on the provision of technical documentation for equipment operators and maintenance.

2.17 This report made recommendations relating to the timeliness of supply of technical documentation, the adequacy of documentation and the revision and updating of technical documentation.

2.18 This volume also contained reports on a toxic gas accident on HMAS Stalwart and the Royal Australian Navy shipboard fire and gas control systems. The Committee believed that publication of the reports and responses was important in this instance because of public concern about accidents on HMAS Tobruk and HMAS Stalwart. The Committee considered that the Department of Defence should be publicly accountable on these matters.

Report 270 - Implementation of the Offsets Program

2.19 Report 270 presented the findings of the Committee's inquiry into the implementation of the offsets program. In 1984 two reports on the program were presented - the Auditor-General's Efficiency Audit on the Administration of the Offsets Policy and the report of the Committee of Review on Offsets (an independent committee of inquiry chaired by Sir Brian Inglis). The Government's acceptance of the majority of recommendations in the latter report that was the basis for the decision in January 1986 to make significant changes to the offsets program.

2.20 Under the offsets program major overseas suppliers who sell goods to the Commonwealth attract an offsets obligation to direct to Australian industry activities of technological significance, including manufacturing, export marketing and industrial research and development. In this way the Commonwealth can use its purchasing leverage to benefit Australian industry.

2.21 The offsets program's prime objective is to bring to Australian industry advanced technologies, skills and capabilities to meet goals of establishing internationally competitive activities within Australia and supporting industry defence capability objectives.

2.22 The Committee's findings centred on:

- recognition that, as the offsets program impacts on only a small section of Australian industry, it was essential that Australian participation in the program be increased, both by increasing the number of Australian firms, particularly smaller firms, participating in the program, and by ensuring that overseas firms fulfil the offset obligation fully and in the agreed period;
- concern about how technology transfer was valued when claimed as an offset;
- examination of a number of administrative matters with recommendations made concerning the dual administration of the program, lack of consultative mechanisms, and administrative discretion; and
- concern about the inadequate record keeping of the offsets authorities and the distinct possibility that some outstanding obligations had not been fulfilled because of those poor records.

2.23 This last matter was of particular concern to the Committee. The Committee estimated that offsets obligations in the order of \$2 100 million could have been incurred in the period 1970-1980, although due to inadequate records it was not possible to either determine the amount with any certainty or ensure obligations were fulfilled.

2.24 The Committee was of the strong view that the success of the offsets program depended heavily on the completion of outstanding obligations. It recommended that the Department of Defence should report back to the Committee on work being undertaken to correct and update the records of the offsets authorities, together with work yet to be commenced, and the timetable for its implementation. The Committee also stated that it would continue to monitor the level and rate of discharge of all offsets obligations.

Report 272 - Administration of the Commonwealth's Property Functions

2.25 In Report 241, Report of the Auditor-General - 1983-84 and September 1984, the Committee concluded that many questions remained unanswered concerning the effectiveness of the Commonwealth's management of its extensive property holdings. The Committee was particularly concerned that, despite the creation of the Property Directorate in 1980, many of the problems identified in earlier reviews still existed. The Committee stated in that report that it would examine the wider issue of property management.

2.26 In general, the Committee concluded that the central problem with property administration appeared to be the complex and cumbersome procedures which had evolved as a result of the involvement of too many disparate organisations with overlapping areas of responsibility. This served to perpetuate and exacerbate delays in the delivery of property services. Further problems arose, both from the difficulties inherent in the budget process and from a lack of planning on the part of client departments.

2.27 The Committee felt that overall strategic control by a central co-ordinating body was necessary for the efficient functioning of property administration. However, allied to the retention of the central body was the streamlining of procedures, the precise determination of areas of responsibility and the devolution of financial responsibility and many of the more routine functions to clients.

2.28 The Committee felt that the central co-ordinating role currently performed by DOLGAS should continue to be the responsibility of that portfolio, with a Central Property Agency performing such a role where property matters are concerned.

2.29 The Committee therefore recommended that a Central Property Agency be the central body responsible for the administration of the Commonwealth's property functions, with overall policy control and responsibility for the management of the Commonwealth owned estate.

2.30 As a complement to the Central Property Agency, the Committee felt that there was a case for the devolution of full financial responsibility, including budget sponsorship, for property programs to clients.

Reviews of Auditor-General's Efficiency Audits

2.31 It is the statutory duty of the Public Accounts Committee to examine all the reports of the Auditor-General, including efficiency audits. However, some efficiency audits were examined by the House of Representatives Standing Committee on Expenditure.

2.32 The Australian Audit Office received formal authority to conduct efficiency audits following amendment of the Audit Act in 1979. Efficiency auditing, as practised by the Audit Office, is concerned with the assessment of the efficiency of the administrative systems and processes employed by departments and agencies in the deployment and use of financial, staffing and other resources. It includes the procedures existing in the audited organisation for reviewing the efficiency and economy of its own operations in achieving the objectives specified by government.

2.33 When reviewing an efficiency audit, the Committee may examine both the substance of comments made in the Audit Office report as well as the manner in which the efficiency audit was carried out.

Report 250 - Australia Post - An Audit Discontinued¹

2.34 This report outlines the findings of the Committee's 'Review of the Discontinuance of the Efficiency Audit of Australia Post - Administration of Counter Services'. The efficiency audit of Australia Post's administration of counter services began in June 1980 and was discontinued by the then Auditor-General, Mr K F Brigden, in October 1984. It was one of the earliest efficiency audits conducted by the Australian Audit Office. It was also the longest and, to the end of financial year 1985/86, the most expensive.

2.35 Subsequent to the discontinuance of the audit, an informal draft report of the efficiency audit was disclosed to the media without authorisation. This resulted in allegations about the motives of the Auditor-General regarding his decision to discontinue the audit. On 20 June 1985 the Committee announced that it would review the circumstances surrounding the discontinuance of the efficiency audit of Australia Post's administration of counter services.

2.36 The Committee found that the duration of the efficiency audit could be attributed largely to serious management deficiencies which had existed in connection with the Efficiency Audit Division of the Australian Audit Office at the time of the audit. The Committee further found that the Auditor-General had the discretion to discontinue the efficiency audit. However, the Committee noted that the Auditor-General had yet to report reasons for discontinuance and cost details of the audit as required by the Audit Act 1901.

2.37 Certain other issues were raised during the inquiry which the Committee viewed as important. The terms of reference of this inquiry did not permit the Committee to undertake the detailed investigation that these issues warranted.

1. See p 29 below for Report 276 - Finance Minute on Report 250 and p 41 below for discussion of issues arising from this inquiry.

Report 257 - Administration of Quarantine Services

2.38 An efficiency audit was undertaken to review the effectiveness of the administration of quarantine functions by the Departments of Primary Industry and Health and controls exercised by those Departments over State Government agencies performing quarantine activities on the Commonwealth's behalf. The cost of providing quarantine services in 1984-85 was approximately \$36 million.

2.39 During the course of the initial audit, changes in the administrative arrangements occurred which included the transfer of some quarantine functions from the Department of Health to the Department of Primary Industry.

2.40 The Committee recognised that there would be a 'settling down' period for the Department of Primary Industry and a period of some uncertainty for the Department of Health (while the location of the functions of general quarantine was debated). Consequently the main aim of the inquiry was to review the management and organisational aspects of quarantine activities irrespective of their departmental location.

2.41 The Committee noted that many of the Auditor-General's criticisms of the administering departments' operating procedures had been addressed, with significant potential for improvements in the administration of quarantine services. Nevertheless the inquiry identified a number of areas that still required attention, the most important of which included:

- . full consultation with the states on the proposed Commonwealth/State Agreement;
- . the annual revision of fee schedules to ensure maximum cost recovery;
- . the integration of animal and plant quarantine functions; and
- . the requirement for a basic educational level and qualification for quarantine officers.

2.42 A number of other recommendations addressing the area of general quarantine were also identified.

Report 261 - Review of ACTION Efficiency Audit

2.43 Report 261 outlines the findings of the Committee's review of the Auditor-General's efficiency audit of Canberra's bus service, ACTION (Australian Capital Territory Internal Omnibus Network).

2.44 The Committee's report details findings and conclusions on a wide range of issues. These include:

- . performance standards;
- . strategic planning;
- . management information systems;
- . ACTION independence;
- . fare structures;
- . school bus services;
- . shift arrangements;
- . resource scheduling; and
- . bus acquisition policy.

2.45 The Committee noted that while the Auditor-General found ACTION to be providing services that are reliable, comfortable and generally of a high standard, there were significant problems which prevented ACTION maximising efficiency. The Committee was of the view that ACTION's lack of suitable information systems and its administrative location within the Department of Territories were fundamental to many of its problems. ACTION did not appear to have full control of and responsibility for its operations.

2.46 The Committee recommended that steps be taken to form ACTION into a ministerially accountable authority to serve the public transport needs of Canberra.

2.47 The Committee also made a number of more specific recommendations regarding ACTION's operations. The more important of these were:

- . that the relevant Government agencies develop a strategy and seek expressions of interest from bodies wishing to tender for the provision of school bus services;
- . that ACTION conduct a detailed examination of split shifts and part-time drivers in consultation with the Transport Workers Union;
- . that ACTION develop a methodology for estimating the economic life of its bus fleet, and use it to estimate the expected life of the various types of buses in its fleet; and
- . that ACTION record in its annual report progress towards incorporating the full cost of ACTION's services in recommendations for fare variations.

Report 277 - Four Efficiency Audits

2.48 Report 277 reviewed four early efficiency audits of the Auditor-General. These were:

- . the administration of the Export Development Grants Act 1974 by the Export Development Grants Board;
- . the Special Youth Employment Training Program of the Department of Employment and Industrial Relations;
- . widows' pensions and supporting parents benefits of the Department of Social Security; and
- . service and disability pension schemes by the Department of Veterans' Affairs.

2.49 A significant period of time elapsed from the date the Auditor-General tabled his findings in these reports and the date of the request for the individual departments to provide submissions, and a number of events occurred in that period. These were:

- . the abolition of the Export Development Grants Board and the creation of the Australian Trade Commission which took over responsibility for the administration of the Export Market Development Grants Scheme;
- . the introduction of a new integrated wage subsidy program called JOBSTART which subsumed the Special Youth Employment Training Program;
- . the introduction by the Department of Social Security of the direct credit method of payment for social security benefits and the wider implementation of the National Overpayments Action Plan by that Department; and
- . the replacement of the Repatriation Act with the Veterans' Entitlements Act 1986, which has clarified the legislative provisions under which the Department administers the service pension and disability pension schemes.

2.50 These events meant that the Audit findings were of less ongoing relevance. The Committee noted that, in the case of the Special Youth Employment Training Program, Audit's findings and recommendations regarding the deficiencies of that program appeared to have had considerable impact on the revised JOBSTART program.

2.51 In view of the above, the Committee decided that departments concerned would not be required to respond via the Department of Finance Minute.

Report 280 - Defence Science and Technology Organisation - Task Cost Management

2.52 This report reviews the Auditor-General's efficiency audit on task cost management in the Defence Science and Technology Organisation (DSTO). The Auditor-General's report revealed inadequacies in procedures for estimating, allocating and controlling the use of resources within DSTO. These inadequacies, combined with the absence of an effective management information system at DSTO's central office, reduced management's ability to monitor and control the deployment of resources effectively at laboratory level.

2.53 DSTO has been the subject of several reviews since 1979 with the result that at the time of the audit DSTO was addressing a number of shortcomings identified by the Auditor-General. The Committee noted that the Department of Defence had taken action, or was taking action, on the Auditor-General's recommendations.

2.54 During inspections of the five major DSTO research laboratories, in Melbourne and Salisbury, South Australia, a range of matters were raised with the Committee including the marketing of DSTO's research and development. Two of the options proposed to overcome the Department of Defence's shortcomings in this area were:

- . AEROTECH - a private company which would have the skills to act as an agent for the Aeronautical Research Laboratories (ARL) with the aerospace industry. It would retain a percentage of the gross revenue generated by contracts it had arranged and the balance would provide the resources for the AEROTECH programs undertaken by ARL and other sub-contractors; and
- . The 'Ferret' System - similar to a system operating in the UK Ministry of Defence. Representatives of private companies would work in DSTO laboratories looking for research and development tasks with commercial potential. The companies would arrange with industry to develop and manufacture the technology with a percentage of the resulting profit going to the laboratory.

2.55 The Committee recommended the implementation of the AEROTECH proposal, provided that the company be viable. It also recommended that the Department of Industry, Technology and Commerce investigate the UK system and its applicability to Australian conditions.

Inquiries under ADP Reference

2.56 In June 1984 Parliament gave the Committee a reference on major ADP acquisitions by Commonwealth departments and authorities staffed under the Public Service Act 1922. This lapsed with the dissolution of Parliament in December 1984 but was renewed in mid 1985 when it was made a standing reference to the Committee.

2.57 The intention, as explained by the Minister for Finance when he moved the motion in 1984, was to have independent scrutiny of proposals outside the Budget cycle and well before commitment of financial and other resources. The issues listed for particular attention included:

- . needs;
- . costs and benefits;
- . risks;
- . employment considerations;
- . Australian Industry Participation; and
- . industrial issues.

2.58 Under the current terms of reference, following agreement to a proposal by the Minister concerned, Cabinet refers the matter to the Public Accounts Committee for review and report. In examining acquisition proposals, the Committee undertakes detailed investigations which may involve public hearings, inspections and the receipt of expert advice. The departmental secretary is expected to appear at hearings to answer questions on the system and its expected impact on the department. The issues listed above are used as a basis for the Committee's review. On completion of its investigations, the Committee reports to Parliament. It may also report to Parliament during the inquiry.

Report 254 - PROJECT DESINE - Proposed Computer Acquisition by the Department of Defence

2.59 Report 254 presents the findings of the Committee's examination of proposed administrative computer facilities by the Department of Defence and in particular, a proposal for Project DESINE, (Defence ADP Systems Integrated Network Environment).

2.60 Project DESINE involves the expenditure of more than \$300 million, including the costs of 3300 work years of development effort over the next 10 years. The Department of Defence proposed:

- . to decentralise administrative computing systems and to establish a standard computing environment for those systems (the DESINE Strategy);
- . to implement two major redevelopment projects, under the DESINE Strategy, called the Supply and Manpower Systems Redevelopment Projects; and
- . to establish a five year period contract with a prime contractor to set up a standard computing environment and to supply equipment and software for these major redevelopment projects.

2.61 The Committee concluded that, given the size, complexity and duration of the DESINE redevelopment projects, the only satisfactory approach was to plan, cost/benefit justify, obtain funding approval and implement each sub-project of the DESINE projects in turn. To this end the Committee recommended that a phased implementation and procurement strategy be adopted for Project DESINE. The Committee believed that the initiation of each sub-project should be considered in the light of a review of the preceding sub-projects.

2.62 The Department of Defence proposal involved the letting of a single period contract for the supply of a 'network architecture' to provide the basis for its computing standards, followed by implementation quantities of equipment and software conforming with those standards.

2.63 The Committee recommended that a two-stage tendering process be employed to ensure that a satisfactory 'network architecture' was supplied and satisfactory standards established before large quantities of equipment were purchased.

2.64 The Committee believed this recommendation would reduce the risk of major cost overruns, increase competition in the tendering for separate supply requirements and increase the opportunity for Australian firms to participate in the project.

2.65 The Committee believed that Project DESINE offered major opportunities for the development of the Australian computing industry and recommended that special measures be taken to ensure this opportunity was not missed.

2.66 The Committee also reviewed two other, quite separate, proposals by the Department of Defence to purchase computing equipment for the Office of Defence Production and to purchase small, stand-alone computing systems. The Committee gave qualified support to the former but did not support the latter proposal.

Report 259 - Department of Community Services - Proposal to Acquire Computing Facilities

2.67 The Department's proposal involved the acquisition of a distributed computing network comprising minicomputer processors for each state and territory office linked to a moderately sized mainframe or two minicomputer processors in its Central Office. Microcomputer workstations would be linked to the host computer in the state or territory to provide access for staff. The proposal was estimated to cost about \$20 million for hardware and system software over three years and a further \$6.1 million per annum for other costs.

2.68 The report notes that the Committee's initial review of the Department's submission identified several major areas of concern about the proposal. These were communicated to the Department which subsequently provided supplementary information to the Committee.

2.69 The Committee's primary concerns related to:

- . definition of the system requirements;
- . consideration of options for meeting system requirements; and
- . estimates of costs.

2.70 The Committee also had concerns about a general presumption in the Department of Community Services' submission that it had a right to an 'autonomous' computing capability simply by virtue of its existence as a department.

2.71 The Committee concluded that the Department had not demonstrated that its preferred option was cost effective and concluded further that there were other less ambitious, less costly, and potentially more cost effective options which the Department could have evaluated.

2.72 The Committee considered that Cabinet funding approval should not be given to the Department of Community Services to acquire computing facilities until detailed studies recommended in the report had been completed and the Department had demonstrated to Cabinet that it was proposing the most cost effective means of meeting its information requirements.

2.73 The Committee noted in the report that in its review of previous ADP acquisition proposals it had found repeated attempts by the Committee to elicit satisfactory answers and information from proponent departments had generally not justified the associated time and effort expended by the Committee. The Committee stated that in future it would take the view that if initial submissions to the Committee were not satisfactory, and the subsequent communication of the Committee's concerns to the proponent departments did not elicit a satisfactory response, the Committee would report its views to Parliament without further delay.

2.74 In the case of the Department of Community Services' proposal, the Committee decided that it should state its outstanding concerns to Parliament to enable the Department to respond to these concerns in a further submission to Cabinet as soon as possible.

Response to the Committee's Reports - Department of Finance Minutes

2.75 Under a procedure introduced in 1978, the Government provides a response to most parliamentary committee reports within three months of the presentation of such reports. The Public Accounts Committee uses what is termed a Department of Finance Minute procedure for the formal presentation of the Government's response to a Committee report. This was established in 1952.

2.76 As soon as a Committee report has been tabled, the Minister for Finance refers it to his Department which co-ordinates the preparation of a response to the Committee.

2.77 While the Committee often makes specific suggestions and recommendations, it appreciates that other factors not canvassed in its inquiry may need to be taken into account when responding to a report. If the Committee is satisfied with the response it receives, it tables the Department of Finance Minute, together with its own comments, as a Committee report. However, the Committee may seek further information prior to presenting a report to Parliament.

Report 258 - Finance Minute on Report 229 - Reports of the Auditor-General of 1981/82 and September 1982.

2.78 Report 229 covered 18 issues in 11 departments. The most significant issues were the inactive internal audit function of the Department of Communications, disagreement between the Australian Dairy Corporation and the Australian Audit Office over audit fees, and telephone rental concessions, which concerned the Departments of Social Security, Veterans' Affairs, and the Australian Telecommunications Commission.

2.79 The Committee was generally satisfied with the response to Report 229, but qualified this by requesting the Auditor-General to further review some issues relating to the Department of Communications internal audit function in his next report to Parliament.

Report 260 - Finance Minute on Report 236 - Medical Fraud and Overservicing - Pathology

2.80 This was the last report of the Committee's medical fraud and overservicing inquiry. The Committee welcomed the introduction of legislation to tackle pathology laboratory accreditation, the creation of mechanisms to review the performance of excessive pathology services and the revision of s.129 of the Health Insurance Act, which covers false statements for Medicare benefits.

2.81 The Committee noted that the Finance Minute contained insufficient detail relating to the underlying management systems required to implement the above changes.

Report 265 - Finance Minute on Report 232 - Report of the Auditor-General - May 1983

2.82 Report 232 contained the results of audits into matters affecting the Departments of Aviation, Communications, Education, Industry, Technology and Commerce, Local Government and Administrative Services, Primary Industry, Social Security and Trade.

2.83 Two items raised important questions concerning the functions of the Auditor-General, particularly in relation to commercially trading public enterprises. These were the Australian Industry Development Corporation's purchase and subsequent delayed sale of a Sydney apartment and Qantas Airways sale of the Wentworth Hotel and the sale of shares in Qantas Wentworth Holdings Limited.

2.84 The Committee felt that the differing perception of the role of the Auditor-General and the bounds of his responsibilities needed clarification. However, at the time (1985) the House of Representatives Standing Committee on Expenditure was undertaking an inquiry into the general issue of efficiency reviews in the public sector. The Committee felt that it would decide whether or not to pursue the matter after examination of that report, which has not yet been presented.

2.85 The Committee has been receiving regular advice from the Minister for Social Security outlining the measures aimed at reducing social security overpayments, and the results of the implementation of such measures.

2.86 These measures collectively form the National Overpayment Action Plan, which is an integrated approach to the prevention, detection, investigation, calculation and recovery of overpayments. It involves:

- clearing up as much of the existing debt as possible;
- preventing future overpayments; and
- improving the means of identifying and investigating fraud and overpayments.

2.87 The Committee noted that comparative figures on overpayments and recoveries over the last three financial years showed an overall increase in the level of recoveries as a result of an increase in the percentage of written-off debts. The Committee was concerned that the Department demonstrate the improvement that the implementation of the new procedures would have on the level of recoveries vis-a-vis overpayments without the relatively high level of write-off evident in 1985/86 and requested the Department to provide to the Auditor-General quarterly reports on the effects on recovery of overpayments as a result of the National Overpayments Action Plan.

Report 266 - Finance Minute on Report 239 - Expenditure from the Advance to the Minister for Finance 1983-84

2.88 Report 239 dealt with the use of the Advance to the Minister for Finance for 1983-84. The Committee examined three items in detail:

- . Department of Defence - Salaries;
- . Department of Education and Youth Affairs - Grants, Subsidies and Allowances to Independent Schools; and
- . Department of Territories and Local Government - Salaries.

2.89 In responding to the report, the Department of Defence stated that pay office staff had been thoroughly briefed on Departmental requirements and were counselled about their failure to follow procedures for promptly remitting tax instalments. The Department also advised that tax remittances were now up to date and that improvements in costing and financial management systems now provide greater management control of these matters.

2.90 Under revised administrative arrangements, responsibility for payment of grants, subsidies and allowances to non-Government schools in the ACT was transferred to the Department of Territories and Local Government in December 1985. The Department advised that territorial recurrent grants were now needs based, rather than being based on statistical information from the states. This meant that problems caused by the late submission of this information would no longer occur.

2.91 In relation to the last item, the Department of Territories and Local Government advised that remedial action had substantially improved salaries management and noted that it was not necessary to draw on the Advance in 1984-85 or 1985-86.

Report 267 - Finance Minute on Report 243 - Review of Defence Project Management

2.92 This report presented the Government's response to the Committee's report on the management of major capital equipment acquisitions by the Department of Defence. The Committee made 68 recommendations, 50 of which were accepted.

2.93 The Committee was concerned that a number of important recommendations were not accepted or only partially accepted. These relate to:

- . the scrutiny of major Defence equipment proposals;
- . contracting matters;
- . the selection of senior project management personnel; and
- . reporting to Parliament on the Defence capital equipment program.

2.94 The Committee claimed the reasons advanced for the rejection or qualified acceptance of these recommendations were unsatisfactory and strongly urged that the recommendations be reconsidered.

2.95 The Committee stated that it intends to monitor Defence project management, in particular the following two measures to be taken by the Department:

- . action to reduce the unacceptably long recruitment lead times for civilian project managers and staff in the Department; and
- . the Department's proposed investigation of the feasibility of introducing a comprehensive resource costing system.

Report 268 - Finance Minute on Report 244 - Munitions Production Trust Account

2.96 Report 268 contains the response to Report 244, which was the result of an inquiry into the Munitions Production Trust Account (MPTA) following unfavourable comments in the Auditor-General's September 1984 Report.

2.97 The MPTA was a holding account which financed the production of munitions by enabling factories to be reimbursed for production in advance of payment from the Department of Defence or overseas customers. The Committee found that the MPTA had not been managed well over recent years with financial records being lost and important procedures not followed. The Committee concluded that there was no cogent reason for continuing the MPTA and recommended that it be abolished and a report on consequential arrangements produced. The Committee also recommended that the level of reporting on trust accounts be improved so as to provide more detailed information to Parliament on their financial operations and position.

2.98 The Departments of Finance and Defence agreed with the recommendation to abolish the MPFA and set out in their response the action they proposed to take. With respect to the recommendation concerning reporting on trust accounts, the Department of Finance referred to proposed changes to the 'Guidelines for the Preparation of Departmental Annual Reports'. The guidelines are analysed in the Committee's 262nd Report.

Report 269 - Finance Minute on Report 247 - Expenditure from the Advance to the Minister for Finance 1984-85

2.99 Report 247 detailed the use of the Advance to the Minister for Finance for 1984-85. The Committee investigated in detail the following two items:

- . Department of Aviation - Aerodrome Local Ownership Plan Maintenance Grant; and
- . Department of Defence - Defence Shipbuilding Other Expenses.

2.100 The Department of Aviation sought additional funding from the Advance because of the rendering of accounts under the Aerodrome Local Ownership Plan which had not been predicted. The Department subsequently reviewed and enhanced the process of estimating and monitoring expenditure under the plan.

2.101 The Department of Defence obtained additional funding from the Advance in order to reimburse a revenue shortfall in the Williamstown Dockyard trust account. The Committee was not satisfied that the criteria for use of the Advance, ie to meet urgent and unforeseeable expenditures, were met in this case. The fact that the Department's Central Office was unaware of the likelihood of a very large shortfall until May 1985 indicated a disturbing lack of liaison between the Williamstown Dockyard, the Office of Defence Production (which was responsible for the Dockyard) and the Department's Central Office.

2.102 The Department advised that resource management procedures were now in place which would improve controls over revenue and expenditure. The Committee noted that it would again look at the operation of the Williamstown Dockyard trust account when it came to review the Auditor-General's March 1986 Report.

Report 271 - Finance Minute on Report 201 - Administration of Bilateral Overseas Aid

2.103 The Committee's comments in this report were brief due to the occurrence of significant administrative and policy changes in the area of overseas aid. This area had also been the subject of parliamentary and Government inquiries before the presentation of this report to the Parliament.

2.104 The most important items dealt with in the report are arrangements for grants to Papua New Guinea and the re-organisation of the Australian Development Assistance Bureau to give it greater autonomy within the Department of Foreign Affairs.

Report 273 - Finance Minute on Report 240 - Report of the Auditor-General March 1984

2.105 Report 240, tabled on 28 November 1985, dealt with 19 issues relating to 16 departments and statutory authorities. The items raised in the Committee's earlier report largely elicited a satisfactory response in Report 273. Of the outstanding matters the most significant were telephone rental concessions to pensioners and the National Biological Standards Laboratory (NBSL).

2.106 In Report 240 the Committee expressed concern that the matter of telephone rental concessions to pensioners remained unresolved. The Committee was satisfied with the discount voucher system being introduced, but recognised that the system needed to be tested in practice. The Committee was aware of concerns expressed by representative organisations.

2.107 In relation to the NBSL, the Committee was concerned that insufficient and inadequate resources prevented the laboratory from carrying out its functions effectively. This, together with other available information, prompted the Committee to embark upon a public inquiry into the NBSL.

Report 274 - Finance Minute on Report 233 - Reports of the Auditor-General - 1982-83 and September 1983

2.108 Report 233, tabled on 29 May 1985, contained the results of the Committee's inquiry following audits into the Attorney-General's Department, the Departments of Administrative Services, Aviation, Finance, Immigration and Ethnic Affairs, Industry and Commerce, Territories and Local Government, and Transport and the Australian Taxation Office. The Committee also examined the fraudulent negotiation of cheques and the recovery of outstanding revenue, debts and overpayments.

2.109 Generally the Committee was satisfied with the undertakings offered by departments. In its response to the Finance Minute, the Committee highlighted a number of matters requiring further attention:

- . the Committee undertook to examine further some aspects of the administration of the Bankruptcy Act 1966 by the Attorney-General's Department;
- . the Committee will continue to review progress in the implementation of recommendations regarding the administration of the dividends and interest withholding tax;

two matters of providing feedback about cases of fraudulent negotiation of cheques referred to the Australian Federal Police were yet to be completed; and

the Committee noted that the Department of Finance had undertaken to provide to the Committee results of a survey of departments' cash management practices, in response to the Committee's recommendation that there be guidelines for the recovery of outstanding revenue, debts and overpayments.

Report 275 - Finance Minute on Report 238 - Public Hospitals in the Australian Capital Territory

2.110 Report 238, tabled on 25 November 1985, outlined the findings of the Committee's inquiry into an efficiency audit on the administration of public hospitals by the Australian Capital Territory Health Authority.

2.111 The Committee was satisfied with the response to this report. Of the 27 recommendations for action to improve planning of hospital services, clinical administration and hospital resource management, 25 were implemented, or were in the process of being implemented, by the Authority. The other two recommendations, one referring to review of liaison arrangements and the other regarding the processing of by-laws, were rejected by the Authority on the grounds that:

- the liaison arrangements were not considered to be excessive; and
- the absence of by-laws was not considered to be an impediment to the management of Authority hospitals.

2.112 The Committee noted that new admission and discharge policies have been adopted and guidelines on elective admission priorities have been introduced. Two new committees have also been established in the clinical administration field and community representatives are now included on the Authority and its Boards. The Committee also noted that the Authority was installing two new computer systems. The Computerised Administrative Hospital Information System (CAHIS) would enable the Authority to compare length of stay figures for major resource consuming operations and conditions to identify potential inefficiencies. The Human Resources Management System (HRMIS) would enable the Authority to review staff usage in relation to workload and identify details of staff usage in individual departments.

Report 276 - Finance Minute on Report 250 - Australia Post - An Audit Discontinued²

2.113 The Committee was generally satisfied with the Response to Report 250, with eight of its ten recommendations accepted. However, the Auditor-General took a different view to the Committee in respect of the reporting provisions of s 48F (1) of the Audit Act 1901, to which the other two recommendations referred.

2.114 The Committee noted the circumstances surrounding this particular audit and acknowledged that a number of operational and administrative changes had occurred in the Australian Audit Office since that time. However, the Committee is of the view that, as a matter of principle, all efficiency audits should be the subject of a report and accordingly reiterated its initial conclusions.

Report 279 - Finance Minute on Report 253 - Proposed Computer Acquisition by the Australian Audit Office

2.115 Report 279 contains the response to Report 244, which was the result of the Committee's first inquiry under the terms of its ADP standing reference.

2.116 While the Committee concluded that the acquisition proposed by the Australian Audit Office (AAO) was justified, the recommendations of Report 253 emphasised the need for greater scrutiny of ADP acquisition proposals both by senior management of the proponent agency and by the co-ordinating agencies involved. The report also stressed the responsibilities of the heads of acquiring organisations, and of the Department of Finance, to ensure that the performance and benefits of these facilities were monitored and periodically reviewed.

2.117 The Committee was generally satisfied with the response but was concerned that the Department of Finance did not see a greater role for itself in monitoring the performance of ADP projects once funding had been approved. The Committee also felt that supplementary information provided by the AAO concerning post implementation review of the proposed facilities was insufficiently detailed. The Committee expects the Department of Finance to pay close attention to the conduct of this review when further funding is requested.

2.118 Report 253 also contains recommendations concerning the 'Guidelines for ADP Acquisition', promulgated by the Department of Local Government and Administrative Services. The guidelines were still being revised when Report 279 was presented and the Committee will consider them at a later date.

2. For Report 250 see p 14. This issue is also canvassed in more detail in the following chapter - see page 41 below.

Other Reports

2.119 These reports are generally of a procedural or administrative nature or in response to statutory requirements other than under the Public Accounts Committee Act. In past years the Committee has also drawn the Parliament's attention to significant issues by means of discussion papers. These reports are not subject to responses in the form of Department of Finance Minutes.

Report 255 - Report of Activities January 1985 to June 1986

2.120 Report 255 documented the Committee's activities for the eighteen month period 1 January 1985 to 30 June 1986. It contained brief summaries of the reports tabled during the period together with details of the history, role and activities of the Public Accounts Committee.

2.121 The report noted the Committee has faced an increasing workload over the last few years and in particular, throughout the period reviewed in this report. Because the demands on Members and Senators are considerable, the Committee endeavoured to modify its method of operation to deal with this increasing workload. An example is reviewing some matters raised in reports of the Auditor-General by submission only.

Report 262 - Guidelines for Annual Reports

2.122 This report provides comments and recommendations by the Committee on guidelines for the preparation of Departmental Annual Reports, in accordance with s.25 of the Public Service Act 1922.

2.123 On 1 September 1986 the Prime Minister forwarded the proposed guidelines, to replace the 1982 guidelines, for consideration by the Committee. The guidelines reflect changed requirements as a result of the Government's recent Public Service reform measures such as the financial management improvement program, industrial democracy and equal employment opportunity.

2.124 The Committee recommended the inclusion in the guidelines of several clauses which it believed would increase the accountability of departments and place emphasis on the performance aspects of departmental activities.

Report 264 - Public Accounts Committee and the Senate³

2.125 Report 264 examined the question of concurrent sittings of the Public Accounts Committee and the Senate. It was presented in order to make known the Committee's position on this question, which was raised in a report of the Senate Standing Orders Committee tabled in the Senate on 6 October 1983.

3. This issue is canvassed in more detail in the following chapter - see p 35 below.

2.126 Disagreement had arisen because of Senate Standing Order 300, which states that no Select Committee may sit during sittings of the Senate. There are no such restrictions in the House of Representatives Standing Orders. The report of the Senate Standing Orders Committee claimed that the Public Accounts Committee must adhere to this Standing Order. Legal advice from three authoritative sources indicated that the Committee, being a statutory committee, is bound only by its own statutory requirements under the Public Accounts Committee Act 1951.

Other Activities

2.127 In addition to tasks associated with specific inquiries and reports, the Committee was involved in seminars and meetings with the goals of:

- increasing awareness of the role of public accounts committees and related issues of public sector accountability; and
- broadening the Committee members' and Secretariat staff's knowledge of relevant issues.

2.128 The Committee has a further responsibility of reviewing amendments to the Audit Act 1901. All proposed amendments are submitted by the Department of Finance, prior to inclusion in any legislation, for the Committee's approval. This is in accord with Section 8(1)(c) of the Public Accounts Committee Act 1951.

1987 Biennial Conference of Public Accounts Committees

2.129 The Fifth Biennial Conference of Commonwealth and State Public Accounts Committees was held in Sydney in May 1987. The theme of the conference was 'Government - A Big Business'. The Conference agenda dealt with a number of issues relating to the public sector, including:

- accounting standards;
- accountability;
- accrual accounting;
- asset replacement; and
- improving the financial decision making and accountability of government.

2.130 The conference was attended by some 65 delegates, observers and guest speakers, including observers from Queensland. Mr R Tickner (Chairman), Senator J Watson (Vice-Chairman), and Mr P Ruddock represented the Committee at the conference. Mr Talberg (Secretary), Ms Malmberg and Mrs Mills from the Secretariat also attended.

2.131 Mr Tickner addressed the conference on the activities of the Committee since the last conference (July 1985). He spoke on the Standing Reference on Major ADP Acquisition Proposals, discussing the Committee's role, current inquiries and past reports. He also explained the nature of this reference, in that the ADP proposals are examined before their implementation, rather than from the traditional ex-post standpoint. Mr Tickner also briefly discussed major reports including Medical Fraud and Overservicing, Review of Defence Project Management, Review of the Commonwealth's Property Functions and the Implementation of the Offsets Program.

2.132 The Queensland delegates addressed the conference on progress being made towards the establishment of a public accounts committee in their state parliament. Queensland parliamentarians who support establishment of a public accounts committee have used contacts made with other committees and information gathered from them to further debate on the issue. The delegates stated that a climate has developed in their state in which there is a freer exchange of information between political parties about matters relating to the campaign for the establishment of a public accounts committee. The other delegates to the conference, including the Commonwealth, gave their full support to the delegates from Queensland in their efforts to bring about the establishment of a public accounts committee in that state.

Visit by the Executive of the Institute of Chartered Accountants

2.133 On Wednesday 1 April 1987, the Secretariat received a visit by Mr Geoff Cohen, Mr Ken Spencer and Mr Vic Prosser, respectively President, Deputy President and Executive Director of the Institute of Chartered Accountants, to discuss a number of matters of mutual interest to the Institute and the Public Accounts Committee.

2.134 High on the agenda was the issue of accounting standards. The Committee's 199th Report - A Discussion Paper on the Form and Standard of Financial Statements for Commonwealth Undertakings - and the subsequent Finance Minute (Report 210) resulted in the establishment of a new body, the Public Sector Accounting Standards Board. Discussion centered around extending the standards to government departments and any implications for staffing and training. This led to the financial reporting aspects of the Committee's 262nd Report on Guidelines for Departmental Annual Reports.

2.135 Other matters of interest were the procedures for appointing auditors to various government agencies, including the Auditor-General's Office itself, and the availability of specialist advice to the Committee, either through the Public Service Board's Interchange Scheme or on a consulting basis.

Briefing on US ADP Acquisition Procedures

2.136 As background to its ADP Standing Reference, the Committee was briefed on 6 May 1987 by Mr John Allan, Program Manager, IBM Asia Pacific and Americas Group. Mr Allan met the Committee as part of an assignment to visit most world countries to explain the United States Federal Government acquisition process, including tender evaluation models.

2.137 The briefing covered the changing role of the General Services Administration (GSA) in the acquisition of Federal Government information systems as well as the changes to the Brooks Act, the legislation which governs the acquisition process. Mr Allan noted that:

- the GSA had responsibility for formulating and distributing regulations and directives to Government agencies. The agencies had responsibility for the actual purchase of equipment;
- the evaluation process had developed from one where cost was the sole determinant to a flexible model which allowed for consideration of a wide range of management and technical issues. Potential tenderers were fully informed of the basis on which their tenders would be evaluated; and
- decisions were appealable.

CHAPTER 3

ISSUES ARISING FROM THE COMMITTEE'S ACTIVITIES

General Matters

3.1 In addition to those issues related to specific inquiries or duties of the Committee (detailed later in this chapter) were some matters which affected the Committee's operations in general.

Public Accounts Committee and the Senate

3.2 In October 1983 the Senate Standing Orders Committee (SOC) reported to the Senate on a number of matters, including whether the Public Accounts Committee could hold meetings while the Senate was sitting. The Public Accounts Committee disagreed with the findings of the SOC. The Committee believed the issue affected the ability of the Committee to perform its functions and decided that it should make its opinion known formally.

3.3 The basis of the disagreement was that the Senate believed that the Committee had no right to sit during Senate sittings without the authority of the Senate. On the other hand, the Committee believed it had a statutory right, under s.6A(1) of the Public Accounts Committee Act 1951, to sit whenever it determined.

3.4 The Committee was of the view that it would encounter extreme difficulties in arranging sufficient meetings to enable it to carry out its program without coinciding with Senate sittings. Prior to September 1983 the Committee, as a matter of courtesy, had sought the Senate's authority to sit during Senate sittings but authority was not always given. The Committee's practice of seeking authority ceased in September 1983.

3.5 The matter was brought to a head on 17 September 1986 when a public hearing of the Committee was adjourned prematurely after a message was received from the President of the Senate that it was not lawful for the Committee to meet while the Senate was in session.

3.6 The SOC's argument that the Committee was not entitled to sit without the Senate's authority was based on Senate Standing Order 300 which states:

A Select Committee may adjourn from time to time, and, by Order of the Senate, from place to place; and

may sit on those days over which the Senate is adjourned; but no Select committee may sit during the sittings of the Senate.

3.7 However, the Committee believed it had legislative authority to determine when it sits under sub-section 6A(1) of the Public Accounts Committee Act 1951 which provides:

6A(1) The Committee may meet at such times and at such places within Australia as the Committee, by resolution, determines or, subject to any resolution of the Committee, as the Chairman determines, but shall not meet at any place outside Australia.

3.8 The Committee obtained advice on this matter from the Attorney-General's Department, the then Attorney-General, Senator the Hon. Gareth Evans QC, and the Hon. Justice Paul Toose CBE QC. All opinions were to the effect that the Committee is not a select committee of the Senate and that therefore Senate Standing Order 300 does not apply to it. The opinions advised that the Committee is a statutory committee and, accordingly, is regulated solely by the terms of the statute under which it was established.

3.9 A problem has never arisen with the House of Representatives on the question of concurrent sittings because that House has no standing order similar to Senate Standing Order 300 and maintains a policy of allowing committees to meet while it is sitting.

3.10 In its report 'The Public Accounts Committee and the Senate', the Committee stated that in view of the legal advice it had received and its heavy workload, the Committee believed it had no option but to meet at such times as it deemed necessary. Further, it expressed the hope that the Committee's meeting times would not inconvenience the Senate, and both the Committee and the Senate would be able to carry out their functions effectively.

3.11 This report was tabled in Parliament on 19 March 1987. During debate, the recommendations were endorsed by both current and past members of the Committee. The Senate debate on the report was adjourned pending a response to the report from the Senate Standing Orders Committee. To date, the Committee has not been advised of a response.

Departmental Submissions and Responses to Recommendations

3.12 During the past year the Committee has again felt it necessary to comment on matters relating to the interaction between the Committee and departments. Specifically, the quality of submissions to the Committee has again been raised, and the Committee also felt it necessary to express concern about departmental responses to its recommendations.

3.13 In Report 255, Report of Activities January 1985- June 1986, the Committee commented that some submissions had provided inadequate or ambiguous information. The Committee had therefore been obliged to seek additional clarifying information from departments and to question witnesses in great detail at hearings. The Committee further stated that ambiguous or generalised responses were a serious affront to the principle of parliamentary accountability, and also that in some cases the poor standard of submissions had slowed the inquiry process. This was particularly so with some ADP proposals.

3.14 The Committee again raised this issue in Report 259 - Department of Community Services-Proposal to Acquire Computing Facilities. In this inquiry the Committee had a need for supplementary information. In the preface to this report, the Committee commented on the general standard of submissions and stated that in future the Committee would be taking the view that if initial submissions to the Committee were not satisfactory, and the subsequent communication of the Committee's concerns to the proponent departments did not elicit a satisfactory response, the Committee would report its views to Parliament without further delay.

3.15 With regard to responses to Committee recommendations, the Committee took the opportunity during the tabling speech for Report 273, the Finance Minute on Report 240, to express its serious concern at the length of time taken to respond to the findings in Committee reports and the growing number of matters which remained outstanding. The Committee expressed particular concern that in some instances departments were taking an inordinate amount of time to deal with specific and immediate administrative problems identified by the Committee, particularly when raised previously by the Auditor-General. Accordingly, the Committee stated that it expects a more determined effort from departments to ensure timeliness in dealing with and responding to the findings of the Committee.

Additional Committee Duties

3.16 As well as those duties set out in section 8(1) of the Public Accounts Committee Act 1951, the Committee has been assigned duties under other Acts of Parliament. These matters were reported on in the Report of Activities January 1985 - June 1986 (Report 255). Progress on these matters is as follows.

Guidelines on the Format and Content of Annual Reports

3.17 Annual reports of Commonwealth Government departments are prepared under sub-section 25(6) of the Public Service Act 1922 and must be in accordance with guidelines from time to time presented to Parliament by the Prime Minister after approval by the Joint Committee of Public Accounts.

3.18 On 27 November 1986 the Public Accounts Committee tabled its 262nd Report, on guidelines for annual reports. This report was prepared after the Committee received proposed guidelines from the Prime Minister to replace the 1982 guidelines. The Committee received revised draft guidelines from the Prime Minister on 27 May 1987 requesting that the Committee consider the revised guidelines.

3.19 The Committee noted that until certain amendments were made to the Audit Act 1901 it would not be possible to incorporate some of the Committee's recommendations on financial reporting requirements as set out in its 262nd Report. As it is likely that the guidelines will need further modifications during the phasing-in period of the new financial reporting arrangements, the Committee will comment further on those modifications at the appropriate time.

3.20 Further, the Committee was strongly of the view that departments and authorities should report in their annual reports on reviews by the Auditor-General and parliamentary committees. These reports should include recommendations made by these bodies and any action taken to address the recommendations. The Committee believed that such a requirement would enhance the public accountability of the administration and would be a particularly valuable and timely follow-up mechanism. The Committee recommended that this requirement be included in the revised guidelines and forwarded to departments prior to the preparation of 1987-88 annual reports. The Committee was pleased to note that this recommendation was adopted and has approved the revised guidelines.

Primary Industry Statutory Marketing Authorities

3.21 Since the Committee's Report of Activities for 1985-86, legislation providing each authority with the option of appointing a commercial auditor as its external auditor has now been passed with regard to six of the eleven authorities. These are:

- . the Australian Dairy Corporation;
- . the Australian Meat and Livestock Corporation;
- . the Australian Pork Corporation;
- . the Australian Wheat Board;
- . the Australian Wine and Brandy Corporation; and
- . the Australian Wool Corporation.

3.22 The Committee has not as yet been required to consider the proposed appointment of a commercial auditor to any of the above authorities. However, the Committee is aware that the Australian Wheat Board has called for tenders for the position of external auditor, while the Australian Dairy Corporation has opted for audit by the Auditor-General.

3.23 Legislation to establish the Australian Horticultural Corporation and abolish the Australian Apple and Pear Corporation is currently before the Parliament.

3.24 Amendments to the enabling legislation of the Australian Canned Fruits Corporation, the Australian Dried Fruits Corporation, the Australian Honey Board and the Australian Tobacco Board are under consideration.

Committee Review of ADP Matters

Review of ADP Acquisition Proposals

3.25 The Committee's standing reference to investigate and report on proposed acquisitions of ADP facilities by Commonwealth departments or authorities staffed under the Public Service Act 1922 continued to be an important task for the Committee.

3.26 The Committee's investigations of acquisition proposals focused on the following issues:

- . needs of departments/authorities;
- . costs and benefits;
- . risks;
- . employment considerations;
- . participation by Australian industry; and
- . industrial issues.

3.27 In the period under review the Committee reported on two major acquisition proposals. Summaries of these reports can be found in Chapter 2 of this report. The two reports are:

- . the proposed computer acquisition by the Department of Defence, known as Project DESINE (Report 254); and
- . the proposed computer acquisition by the Department of Community Services (Report 259).

3.28 In addition, the Committee tabled its report (Report 279) on the Government's response to the Committee's Report 253, the Committee's report on the proposed computer acquisition by the Australian Audit Office.

3.29 The tabling of Reports 254 and 259 produced a mixed reaction within the Public Service and the computer industry in general. A view was expressed that the Committee's work in the ADP acquisition area was a cause of delay in executing such projects. While the Committee noted such comments about its work under the standing reference it was firmly of the view that its reports highlighted matters of concern to the government and public service managers. The Committee originally undertook to report on ADP acquisition proposals within three months of receipt of an organisation's submission. The Committee's record of achievement is shown by the table below:

| Acquisition Proposal (Department) | Submission Received | Report Tabled | length of inquiry (months) |
|-----------------------------------|---------------------|---------------|----------------------------|
| Dept. Veteran's Affairs | 24.10.85 | 12.6.86 | 7.3 |
| Australian Audit Office | 26.2.86 | 11.6.86 | 3.2 |
| DESINE -Dept of Defence | 23.4.86 | 25.9.86 | 5.0 |
| Dept Community Services | 8.7.86 | 23.10.86 | 3.2 |

3.30 The Committee has striven to meet its three month inquiry limit and believes it has performed well given its finite resources and heavy workload. In addition to investigating acquisition proposals the Committee has simultaneously conducted at least two other ADP inquiries, viz the monitoring of the Department of Social Security's Stratplan project and a review of Job Seeker - a computer acquisition program by the former Department of Employment and Industrial Relations.

3.31 While confident of the value of the work performed under the standing reference, the Committee was not comfortable with its involvement in the executive decision making process of Government through the standing reference. The Committee therefore wrote to the Minister for Finance, Senator Walsh, advising him that the Committee would initiate an inquiry into the ADP acquisition process which would also review the role of the Committee. The Committee had conducted a similar inquiry into ADP acquisition in the Public Service in 1978.¹

3.32 Subsequently, the Minister for Finance advised the Committee that the Department of Finance had commenced a review of the standing reference. The Minister noted that it was always envisaged that decisions regarding acquisition procedures would rest with the Government and not the Committee.

3.33 The Minister further noted that the Committee was able to conduct its reviews in a way open to few other bodies in the Commonwealth sector and in so doing achieved a further objective of enhancing the Parliament's ability of prior scrutiny of major capital expenditure proposals.²

3.34 To date both the Department of Finance and the Committee have made some progress in their respective reviews. However, both now await Cabinet consideration of a review of the ADP acquisition process by the Efficiency Scrutiny Unit, which commenced in January 1987.

ADP Staffing

3.35 A recurrent problem in acquisition proposals noted by the Committee has been the shortage of qualified and skilled ADP personnel. The problem has two main aspects in that not only is it difficult for departments to attract staff, but it is also difficult for them to retain those staff. The Committee has noted with some alarm the burgeoning growth in departments' use of private contractors, many of whom resign from the Public Service to become contractors.

3.36 During the period under review the Committee has monitored developments in the ADP staffing area and, in particular, noted steps taken by the former Public Service Board and other departments to resolve the issue within the context of the Public Service.

Efficiency Audits - The Auditor-General's Obligation to Report

3.37 The Committee and the Auditor-General disagreed over the obligation of the latter to report to Parliament. This issue arose from the Committee's Report - Australia Post - An Audit Discontinued (Report 250).

3.38 The Committee's conclusions in Report 250 in relation to the reporting provisions of s.48F (1) of the Audit Act 1901 were:

- the former Auditor-General should have presented a report on the efficiency audit of Australia Post under s. 48F (1); and
- the Auditor-General should comply with s.48F and s.48G of the Audit Act 1901 as is relevant to the efficiency audit of Australia Post - Administration of Counter Services.

2. PAC File A5/1/1 Part 4 Standing Reference on Major ADP Acquisitions - Correspondence.

1. JCPA, Report 174 Acquisition of ADP Systems in the Public Service, Parliamentary Paper No 341/1978.

3.39 On 28 May 1987 the Committee tabled its Report 276, the response to Report 250. In this response the Auditor-General stated that he considered that there are no unfulfilled requirements imposed on the Auditor-General by the Audit Act in relation to the discontinued audit. In the Annual Report of the Australian Audit Office 1985-86 the Auditor-General referred to advice from the Attorney-General's Department to the previous Auditor-General and the Committee. This advice stated that there was no obligation to table a report until the Auditor-General had directed his mind to the relevant issues and the efficiency audit must have proceeded to a stage that had produced results to be reported.

3.40 This was contrary to advice given to the Committee by the Hon. Justice Toose, CBE QC, legal adviser to the Committee. This advice was that if an audit was discontinued it was a result under the Act and therefore should be reported.

3.41 The Committee concluded that the previous Auditor-General should have reported under s.48F (1). In not doing so, the Auditor-General had accepted the oral advice of a senior officer in the Attorney-General's Department, which he considered to be his legal adviser. The Attorney-General's Department later confirmed this advice to both the Committee and the Department of Finance. The Committee noted, however, that neither the previous nor the current Auditor-General had sought formal legal advice on whether the Auditor-General could discontinue an efficiency audit.

3.42 The Committee noted the circumstances surrounding this particular audit and acknowledged that a number of operational and administrative changes have occurred in the Australian Audit Office since that time. However, the Committee remains of the view that, as a matter of principle, all efficiency audits should be the subject of a report and accordingly reiterates its initial conclusions.

Implementation of Committee Recommendations

3.43 Earlier in this chapter comment was made about departments' responses to Committee recommendations. However, in many cases they are taken up, resulting in major changes to Government activities. The Government Aircraft Factories are an example of such a change.

3.44 When presenting Report 242, the response to its report on the Government Aircraft Factories (Report 188), on 6 December 1985 the Committee stated that it believed the Government Aircraft Factories should be removed from departmental constraint and established as a statutory corporation. It went on to comment that the factories would have to become much leaner, more efficient organisations and to substantially increase their workload.

3.45 On 15 December 1986, the Minister for Defence, the Hon. Kim Beazley MP, announced the establishment of Aerospace Technologies Pty Ltd, a company wholly owned by the Commonwealth which had been formed to take over the operations of the Government Aircraft Factories. The Company's Board of Directors, under the Chairmanship of Sir Brian Inglis, comprised business, union and Government representatives. In making the announcement, the Minister said that the establishment of a company would give it the best chance of matching the financial, management and marketing techniques of other companies in the industry.

3.46 He went on to say that the prime purpose of the change, was to produce a more cost-effective organisation, thus freeing funds for other defence priorities. He also said the Government would leave Aerospace Technologies of Australia Pty Ltd as free as possible to manage its own affairs and to break with the practices and attitudes that had caused difficulties in the past.



Mr P Ruddock, MP, Senator J Watson, Mr J Eaves (Dep. Principal), Mr M Talberg, (Secretary, PAC), Brother B Bulfin (Principal), Father T Crowley (Parish Priest), Mr A Morgan (EDS Placement, PAC), Mr J Poad (Architect), Mr R Price, MP, Mr T Keogh (Catholic Education Office) and students during an inspection of Patrician Brothers College, Sydney, in connection with the inquiry into Capital Grants to Non-government schools.



Mr R Price, MP and Mr P Kemmis, Consultant, being briefed by officers of the Taxation Office, Melbourne, as part of the inquiry into the purchase of ADP equipment by the Taxation Office.

Processing area of the Taxation Office, Melbourne.



Mr P Kemmis, Consultant and Mr R Price, MP being briefed by officers of the Taxation Office, Parramatta.

CHAPTER 4

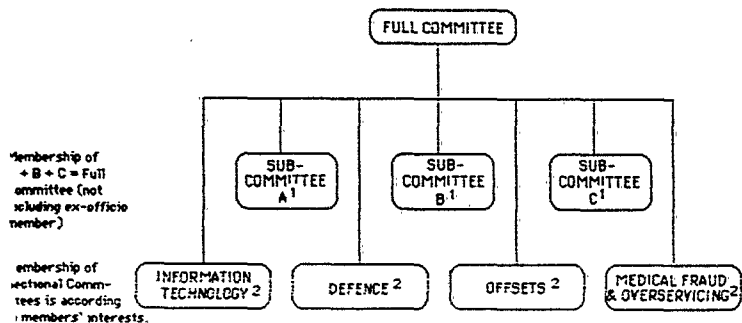
OPERATIONAL DATA

Current Inquiries

4.1 As at 30 June 1987 the Committee had the following matters to consider:

- . Amendments to the Audit Act
- . Appointment of an independent auditor for the Auditor-General's Office
- . Appointment of Auditors for Statutory Marketing Authorities
- . Auditor-General's reports on Efficiency Audits:
 - Australian Wool Corporation Property Operations
 - Export Inspection Services - Administration of Meat Inspection
 - Administration of Capital Grants to Non-Government Schools
 - Defence - PISCES (Principal Item Stock Control and Entitlement System)
 - Army Mapping
 - Parliament House Construction Authority
 - Offshore Petroleum Royalties and Excise
 - Australian Customs Service - Licensing of Agents
 - Australian Government Publishing Service
 - Defence - RAAF Ammunition
 - Explosives Ordnance, compliance with NATO Safety Standards
- . Expenditure from the Advance to the Minister for Finance:
 - Appropriation Acts 1985-86
 - Appropriation Acts 1986-87

FIGURE 4.1 COMMITTEE/SECTIONAL COMMITTEE STRUCTURE



Note: 1. Sub-committees review Reports of the Auditor-General, including efficiency audits

2. Sectional committees conduct specific inquiries or groups of inquiries (including ADP Reference)

Secretariat support: Senior Project Officers have responsibility for inquiries, assisted by Project Officers.
(See Figure 4.2 for Secretariat staffing structure.)

- Finance Minute on Report No 241 - Reports of Auditor-General 1983/84 and September 1984
- Proposed Purchase of Automatic Data Processing Facilities by any Commonwealth Department or Authority of the Commonwealth staffed under the Public Service Act 1922:
 - Australian Taxation Office
 - Department of Housing and Construction
- Review of 1985 Reports of the Auditor-General
- Review of 1986 Reports of the Auditor-General
- Review of 1987 Reports of the Auditor-General
- National Biological Standards Laboratory
- Stratplan - Department of Social Security ADP Re-equipment Program
- ADP Staffing

Meetings July 1986 - June 1987

4.2 The Committee held 28 meetings of the full Committee and 90 meetings of sectional committees during the Financial Year 1986-87. The meetings and the main subjects discussed at each are listed in Appendix B.

Sectional Committees

4.3 In order to deal with a large number of inquiries in an efficient manner, the Committee divided into three sectional committees, known as Sub-Committees A, B and C to deal with most general inquiries, for example Auditor-General's reports and efficiency audits. It also used a system of Sectional Committees with more specific areas of interest. The Information Technology committee was established to deal with the standing reference on ADP acquisitions and the other committees conducted inquiries or groups of inquiries into particular topics. During the period covered by this report the sectional committee on Medifraud and Overservicing completed its inquiries and presented its final report; the committee on Offsets was established, conducted its inquiry and presented its report, and the committee on the National Biological Standards Laboratories was established, although it did not commence its inquiry before the Parliament was dissolved. The Defence sectional committee continued its inquiries on a number of matters and presented three reports during the period.

4.4 At the start of the financial year, the Committee divided into two sectional committees known as Sub-Committees A and B. However, on 18 March 1987, the Committee decided that its heavy workload would be better managed if it divided into three sub-committees. Below is listed the membership of Sub-Committees A and B for the period 1 July 1986 - 18 March 1987 and Sub-Committees A, B and C for the remainder of the financial year, followed by the membership of the sectional committees:

Sub-Committee A (until 18 March 1987)

Senator G. Georges (Chair until 18 February 1987)
Mr R Tickner MP (Chair from 25 February 1987)
Mr A Downer MP
Mrs R Kelly MP
Mr G Nehl MP
Mr A Rocher MP (until 23 September 1986)
Dr A Theophanous MP
Dr D Watson MP (from 23 September 1986)
Senator B Cooney
Senator the Hon. Dame Margaret Guilfoyle DBE

Sub-Committee B (until 18 March 1987)

Senator J Watson (Chair)
Mr B Conquest MP
Mrs H Mayer MP
Mr P Ruddock MP
Mr R Price MP
Mr R Tickner MP (until 25 February 1987)
Senator P Giles (from 23 February 1987)
Senator G Maguire

Sub-Committee A (from 18 March 1987)

Mr R Tickner MP (Chair)
Mr A Downer MP
Mrs R Kelly MP
Mr G Nehl MP
Senator B Cooney

Sub-Committee B (from 18 March 1987)

Senator J Watson (Chair)
Mr B Conquest MP
Mrs H Mayer MP
Senator P Giles
Senator G Maguire

Sub-Committee C (from 18 March 1987)

Mr R Price MP (Chair)
Mr P Ruddock MP
Dr A Theophanous MP
Dr D Watson MP
Senator the Hon. Dame Margaret Guilfoyle DBE

Information Technology

Senator the Hon. Dame Margaret Guilfoyle DBE (Chair until 18 February 1987)
Mr R Price MP (Chair from 18 February 1987)
Mr B Conquest MP
Mr A Downer MP
Dr A Theophanous MP (until 18 February 1987)
Mr R Tickner MP (until 25 February 1987)
Senator B Cooney (from 26 March 1987)

Defence Project Management

Mrs H Mayer MP (Chair)
Mr G Nehl MP
Mr P Ruddock MP
Mr A Rocher MP (until 23 December 1986)
Senator B Cooney
Senator G Maguire

Medical Fraud and Overservicing (until 20 November 1986)

Mrs R Kelly MP (Chair)
Mrs H Mayer MP
Mr P Ruddock MP
Dr A Theophanous MP
Senator G Georges
Senator J Watson

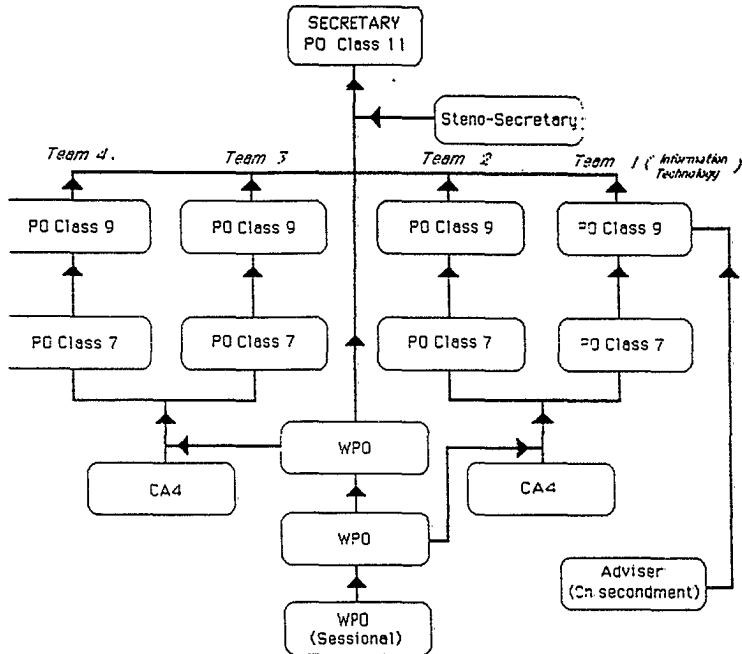
Offsets (from 19 September 1986 - 30 April 1987)

Dr A Theophanous MP (Chair)
Mr A Downer MP
Mrs H Mayer MP
Mr P Ruddock MP
Dr D Watson MP (from 23 September 1986)

NBSL (from 6 May 1987)

Mr R Tickner MP (Chair)
Mrs R Kelly MP
Mr G Nehl MP
Mr P Ruddock MP
Senator P Giles

FIGURE 4.2
SECRETARIAT STAFFING STRUCTURE *



Total Staff = 15 (+ adviser)

* During parliamentary sitting periods research staff numbers are increased by secondment/EDS/Interchange/Admin Trainee schemes (usually an additional 2 staff are provided).

Staffing of the Committee Secretariat

4.5 The permanent staff engaged with the Committee as at the 30 June 1987 were:

| | |
|--|--|
| Secretary: | Mr M Talberg |
| Deputy Secretary: (PO Class 9) | Ms K Malmberg |
| Senior Project Officers: (PO Class 9) | Mrs R Mills Mr T Rowe Mr P Stephens (acting) |
| Project Officers: (PO Class 7) | Mr J Craig Mr P Jackson Mr A Lomp Mrs L Noakes (acting) |
| Clerical Assistants: | Mrs Y Huddleston Mr V Jones |
| Steno-Secretary: | Mrs L Brennan |
| Word Processing Operators: | Ms C Cooney Miss L Gillies Mrs J Wilkinson |

4.6 Several staff members were on extended leave or unattached from the Secretariat in order to undertake various projects. Ms A Cronin was studying for a Graduate Diploma in Public Policy at the Australian National University and Mr M Kelly was studying for a Masters degree in Economics at the University of New England. Dr D Capp was on extended leave for the purposes of self-development and travel.

4.7 The Committee continued its policy of seconding officers directly from various departments and accepting officers participating in the Public Service Board's Executive Development Scheme, Interchange Program and Administrative Trainee Program. Such secondments and placements assist the Committee, provide parliamentary experience and broaden the participant's work experience. The secondments during the 12 month period were:

| | | |
|-----------------|---|--|
| Ms C Clune | - | Department of Science |
| Mr D Erbacher | - | Bureau of Statistics |
| Miss A Hemmings | - | Department of the Special Minister of State |
| Mr J Murray | - | Department of Health |
| Ms J Stead | - | Department of Defence |
| Mrs A Walker | - | Industries Assistance Commission |



PUBLIC ACCOUNTS COMMITTEE SECRETARIAT

Back row: Mr V Jones, Mr J Craig, Mr A Morgan, Mr A Lomp,
Mr J Murray, Ms K Malmberg, Miss L Gillies

Centre row: Ms C Clune, Mrs L Brennan, Mrs R Mills, Mr P Jackson
Mrs K Buckley

Front Row: Mrs Y Huddleston, Mr M Talberg (Secretary)
Mrs J Wilkinson, Mr T Rowe
(Senate Garden, April 1987)

4.8 Participants in Public Service Board Schemes during the period were:

| | | |
|--------------|---|---|
| Mr A Dobes | - | Public Service Board (Administrative Trainee Program) |
| Mr D Forte | - | Department of Local Government and Administrative Services (Executive Development Scheme) |
| Mr A Morgan | - | Department of Community Services (Executive Development Scheme) |
| Mr I Penrose | - | Shell (Interchange Program) |

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

4.10 However, the Committee also wishes to express its concern about the continuing policy of the House of Representatives in relation to the financing of secondments, particularly as it affects expert advisers on information technology matters. The seconded officers assist the Committee in its inquiries by providing additional research resources within the Secretariat. The House of Representatives policy has been that the lending agency continues to pay all salaries and allowances of these officers, thus providing a free resource to the Secretariat. It has become increasingly difficult for the Committee to obtain secondees under the current staffing and financial restraints applying to government agencies. Arguments that Departments and Authorities benefit by having officers work in the Secretariat, while valid, are no longer being accepted by the agencies who must carry the burden, both in staffing numbers and financially.

4.11 As in previous years, the Committee appointed a panel of advisers to assist it with inquiries which require specialised knowledge. Under current Committee arrangements all advisers are required to liaise with the Committee through the Secretariat. The Committee's advisers during the 12 month period were:

| | | |
|----------------------------------|---|---|
| Legal Matters | - | The Hon. Mr Justice P B Toose, CBE QC |
| Commonwealth/ State Relations | - | Mr J Howard, John H Howard and Associates (Consultants) |
| Marine Engineering | - | Mr R J Parkinson, R J Parkinson & Co (Marine Engineers, Naval Architects and Surveyors) |

Information Technology

4.12 A panel of consultants was formed in December 1985 from which advisers were selected as required. The membership of the panel for the period under review was as follows (those consultants used during the period are marked with an asterisk):

| | |
|--------------|--|
| D Angelora | David Angelora & Associates |
| P Mason | Astech Professional Consulting Services |
| A Smithies | Coopers & Lybrand W D Scott |
| P Okkerse | Coopers & Lybrand W D Scott |
| G Failes | Coopers & Lybrand W D Scott |
| J Aiken | Compass Consulting Services |
| J Buczkowski | George Close & Associates |
| D Pridmore | Computer Sciences of Australia |
| E Cowled | Computer Utilities (Industrial) Pty Ltd |
| A Harlow | Disc International Pty Ltd |
| F O'Brian | Disc International Pty Ltd |
| B Gurner | Durac Ltd |
| D Hind | Ernst & Whinney Services Pty |
| T Moore | Ernst & Whinney Services Pty |
| *R Kassel | E & R Holdings |
| T Houseley | Honsley Communications Consultants Pty Ltd |
| I Jackson | I D Jackson and Associates Pty Ltd |
| *P Kemmis | Koranya Pty Ltd |
| D Craney | Logica Pty Ltd |
| R Whitfield | Logica Pty Ltd |
| A McLachlan | McLachlan Consultants Pty Ltd |
| J O'Loghlin | O & O Systems Consultants |
| I MacAulay | P A Consulting Services |
| A D Stefano | Parkhill Lithgow & Gibson |
| C Grant | Peat, Marwick, Mitchell Services |
| R Poole | Bob Poole & Associates |
| M Sprange | Price Waterhouse Government Liaison Services |
| D Jenkins | The Qube Management Group |
| A Sinclair | A Sinclair |
| K van Klink | Software Sciences |
| A Richards | Systematics Pty Ltd |
| J Heathcote | Touche Ross Services |
| *L Laurence | Vonaldy Pty Ltd |
| A Usher | A Usher and Associates |
| *P MacGregor | P K MacGregor and Associates |

In addition the Committee expresses its appreciation to Mr Daryl Erbacher and Mr Jim Murray, officers seconded to the secretariat to assist the Committee with technical advice on information technology matters.



DEPARTMENT OF FINANCE

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 Telex: 62639

Reference: 85/680
 Contact Officer: K. Wong
 Telephone: 632448

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

OUTSTANDING DEPARTMENT OF FINANCE MINUTES

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

- 248th Report - Auditor-General's Report - April 1985
 Tabled: 10 June 1985;

The Finance Minute has been finalised and signed by our Secretary but, by convention, it is unable to be transmitted from our Minister to the Committee until a Chairman is appointed.

- 249th Report - ADP Acquisition - RGH
 Tabled: 12 June 1986;

Relevant departments and authorities have responded to our request for comments on the recommendations and conclusions of the Report. The Finance Minute is currently being finalised.

- 252nd Report - ADP Acquisition - DEIR - "Jobseeker"
 Tabled: 13 June 1986;

All the relevant departments have responded to our request for comments on the recommendations and conclusions contained in this Report. The (former) Department of Employment and Industrial Relations has been requested to provide further information.

- 254th Report - ADP Acquisition - Defence - "Desine"
 Tabled: 25 September 1986;

All the relevant departments have responded to our request for comments on the recommendations and conclusions due on 10 January 1987. The Department of Defence has been requested to provide further information.



- 256th Report - Forward Obligation of Government Expenditures
Tabled: 15 October 1986;

The Department of Finance Steering Committee on Forward Obligations, which has included in its terms of reference the matters raised by the Committee in Report 256, has recently finalised its report and its recommendations will be considered by Cabinet after the Budget, following which the Department will respond to the Committee. Other relevant departments have responded to our request for comments on particular recommendations.

- 257th Report - Administration of Quarantine Services
Tabled: 22 October 1986;

All relevant departments and authorities have responded to our request for comments on the recommendations of the Report. The Department of Primary Industries and Energy has been requested to provide further information.

- 259th Report - ADP Acquisition - Department of Community Services
Tabled: 25 November 1986;

Relevant departments and authorities have responded to our request for comments on the recommendations of the Report. The Finance Minute is currently being finalised.

- 261st Report - Review of ACTION Efficiency Audit
Tabled: 27 November 1986;

The former Minister for Territories was asked to examine the conclusions and recommendations of the Report by 13 April 1987. A reply was received on 17 March 1987 but it noted that the majority of the Committee's recommendations made reference to the Department of Territories/National Capital Development Commission Joint Study and that further advice would be provided when the Joint Study report became available. The final report was released early in August and the Department is now preparing an updated response.

- 262nd Report - Guidelines for Annual Reports
Tabled: 27 November 1986;

All relevant departments and authorities have responded to our request for comments on the recommendations of the Report with the exception of the Department of the Prime Minister and Cabinet (PM&C). The revised Guidelines for the Preparation of Departmental Annual Reports, which were prepared by

PM&C and which largely adopt the recommendations of Report 262, will be tabled by the Prime Minister after the Budget. PM&C will provide a formal response to the Report shortly thereafter.

- 263rd Report - Aspects of Defence Equipment Support - Volume One - Spares and Ammunition
Tabled: 28 November 1986;

Relevant departments were requested to supply comments on the recommendations of the Report by 13 March 1987. A response has not yet been received from the former Department of Local Government and Administrative Services and further information has been sought from the Department of Defence. Follow-up action has been taken.

- 263rd Report - Aspects of Defence Equipment Support - Volume Two - Technical Documentation
Tabled: 28 April 1987;

The Minister for Defence was asked to supply comments on the recommendations of the Report by 24 August 1987 and a response was received on 2 September 1987. The Finance Minute is currently being prepared.

- 270th Report - Implementation of the Offsets Policy
Tabled: 30 April 1987;

The relevant departments, authorities and committees were requested to supply comments on the recommendations contained in this report by 16 July 1987. A number of departments have requested an extension to this deadline. Due to the election and subsequent administrative rearrangements, no follow-up action has been taken.

- 272nd Report - Administration of Commonwealth Property Functions
Tabled: 4 May 1987;

Relevant departments and authorities were requested to supply comments on the recommendations of the Report by 24 August 1987. However, as many of the recommendations relate directly to issues covered in the Public Service Board Property Review, we have granted extensions to all departments concerned until after the Government has considered that Report.

PUBLIC ACCOUNTS-COMMITTEE MEETINGS 1 JULY 1986 - 30 JUNE 1987

280th Report - Defence Science and Technology
 Organisation: Task Cost Management
 Tabled: 2 June 1987;

Relevant departments and authorities have been requested to provide comments on the recommendations of the Report by 31 August 1987. Follow-up action has been taken.

for *H. Wong*
 D.A. Shand
 First Assistant Secretary
 Financial Management and Accounting
 Policy Division
 14 September 1987

| Meeting No. | Meeting Type | Date | Place | Main Subject |
|-------------|-------------------|----------|------------|--|
| 39 | Defence | 21. 7.86 | Canberra | Public Hearing - Dept of Defence |
| 40 | Defence | 22. 7.86 | Canberra | Public Hearing - Dept of Defence, "In-Camera" Hearing Dept of Defence |
| 13 | Sub-Committee 'A' | 22. 7.86 | Canberra | Forward Obligations |
| 11 | Sub-Committee 'B' | 22. 7.86 | Canberra | Public Hearing ACTION |
| 12 | Sub-Committee 'B' | 12. 8.86 | Perth | Inspection Metropolitan Passenger Transport Trust (MIT) |
| 13 | Sub-Committee 'B' | 13. 8.86 | Perth | ACTION, MIT, Administration of the Commonwealth's Property Functions |
| 37 | Full | 20. 8.86 | Canberra | Australia Post, Report 250 |
| 27 | ADP | 21. 8.86 | Canberra | Jobseeker, Review of Standing Reference, Defence Acquisition Proposal, Dept of Veterans' Affairs, Tender by Dept of Special Minister of State. |
| 41 | Defence | 21. 8.86 | Canberra | Terms of Reference, Inquiry Program, Draft Report |
| 28 | ADP | 27. 8.86 | Sydney | Stratplan, Australian Industry Policy, Defence Report, IBM |
| 14 | Sub-Committee 'B' | 9. 9.86 | Canberra | Public Hearing - Administration of the Commonwealth's Property Functions. List of Submissions |
| 14 | Sub-Committee 'A' | 10. 9.86 | Canberra | Quarantine |
| 38 | Full | 10. 9.86 | Canberra | Inquiry into the Implementation of the Offsets Program - Draft Program |
| 15 | Sub-Committee 'B' | 10. 9.86 | Canberra | Public Hearing - Administration of the Commonwealth's Property Functions |
| 42 | Defence | 12. 9.86 | Jervis Bay | Inspection of EWS Success |

| Meeting Type No. | Date | Place | Main Subject |
|----------------------|----------|----------|--|
| 29 ADP | 15. 9.86 | Canberra | Draft Report 254 Project DESINE |
| 16 Sub-Committee 'B' | 17. 9.86 | Canberra | Public Hearing - Administration of the Commonwealth's Property Functions |
| 39 Full | 17. 9.86 | Canberra | Inquiry into the Implementation of the Offsets Program |
| 30 ADP | 18. 9.86 | Canberra | Department of Community Services Draft Report. Jobseeker submission from Wang on Report 252 |
| 1 Offsets | 19. 9.86 | Canberra | Program Briefing, Terms of Reference |
| 17 Sub-Committee 'B' | 22. 9.86 | Canberra | Public Hearing - Administration of the Commonwealth's Property Function |
| 40 Full | 22. 9.86 | Canberra | Meeting times of the Committee during sittings of the Senate |
| 31 ADP | 24. 9.86 | Canberra | Draft Report 259 outline, Department of Community Services. Report 254 tabling speech |
| 2 Offsets | 24. 9.86 | Canberra | In-Camera Hearing - Inquiry into the Implementation of the Offsets Program. Proposed Program |
| 43 Defence | 25. 9.86 | Canberra | Finance Minute on Report 243 |
| 41 Full | 25. 9.86 | Canberra | Draft Report on Quarantine, Report No 257. Secondments to the Committee. Finance Minute on Report 229 Draft Report. Finance Minute on Report 243 |
| 18 Sub-Committee 'B' | 2.10.86 | Sydney | Public Hearing - Administration of the Commonwealth's Property Functions. Inspections of owned and leased premises. Private meeting with DOLGAS |

| Meeting Type No. | Date | Place | Main Subject |
|----------------------|----------|----------|--|
| 3 Offsets | 6.10.86 | Canberra | In-Camera Hearing - Inquiry into the Implementation of the Offsets Program |
| 32 ADP | 7.10.86 | Canberra | Draft report 259, Department of Community Services - Proposal to Acquire Computing Facilities |
| 42 Full | 8.10.86 | Canberra | Draft report on Response to Pathology Report 236. Evidence of Mr Farrell, Offsets In-Camera evidence to be made public |
| 33 ADP | 8.10.86 | Canberra | Briefing on Jobseeker Contract |
| 19 Sub-Committee 'B' | 9.10.86 | Canberra | Public Hearing - Administration of the Commonwealth's Property Functions |
| 43 Full | 9.10.86 | Canberra | Draft Report 259 Department of Community Services' Proposal to Acquire Computing Facilities Draft Report 258 - Finance Minute on 229th Report. Report of Activities January 1985 - June 1986. Minutes of Previous meetings |
| 44 Defence | 10.10.86 | Canberra | Adviser's Report on RAN Shipboard Fire and Gas Control Systems. Basic Pilot Trainer Project from Millicer Aircraft Pty Ltd |
| 44 Full | 13.10.86 | Canberra | Reports and Minutes of Previous meetings ADP Sectional Committee. Draft Report of Activities January 1985 - June 1986. Printing delays medical fraud and overservicing |
| 20 Sub-Committee 'B' | 13.10.86 | Canberra | Public Hearing - Administration of the Commonwealth's Property Functions. Draft outline of Report |

| Meeting Type No. | Date | Place | Main Subject |
|------------------|----------|----------|--|
| 4 | 15.10.86 | Canberra | "In-Camera" evidence by Mr Farrell on 24.9.86 made public. In-Camera Hearing - Inquiry into the Implementation of the Offsets Program. Public Hearing - Inquiry into the Implementation of the Offsets Program |
| 5 | 15.10.86 | Canberra | Draft Report on Response to Pathology Report 236 and commentary on Dr Edelsten's submission |
| 34 | 16.10.86 | Canberra | Stratplan, Jobseeker, Australian Taxation Office, Revised Guidelines for Submissions, Review of ADP planning and procurement in APS, Secondees |
| 21 | 20.10.86 | Canberra | Public hearing - Administration of the Commonwealth's Property Functions |
| 6 | 20.10.86 | Canberra | Draft Report on Response to Pathology Report 236 and the commentary on Dr Edelsten's submission |
| 22 | 20.10.86 | Canberra | Direction of Inquiry and Draft Report - Administration of the Commonwealth's Property Functions |
| 44 | 22.10.86 | Canberra | Meeting times of the Committee during sittings of the Senate, Draft Report on Response to Pathology Report 236 |
| 23 | 22.10.86 | Canberra | Administration of the Commonwealth's Property Functions |
| 5 | 23.10.86 | Canberra | Public Hearing - Inquiry into the Implementation of the Offsets Program |
| 7 | 23.10.86 | Canberra | Draft Report on Response to Pathology Report 236 and commentary on Dr Edelsten's Submission |

| Meeting Type No. | Date | Place | Main Subject |
|------------------|----------|----------|--|
| 45 | 24.10.86 | Canberra | Draft Report - Aspects of Defence Equipment Support |
| 24 | 5.11.86 | Sydney | Draft Reports - Administration of the Commonwealth's Property Functions, ACTION Efficiency Audit |
| 6 | 6.11.86 | Sydney | In-Camera Hearing - Inquiry into the Implementation of the Offsets Program |
| 46 | 6.11.86 | Sydney | Draft Report - Aspects of Defence Equipment Support |
| 46 | 10.11.86 | Canberra | Victorian Auditor-General, Draft Report on Medical Fraud and Overservicing |
| 25 | 10.11.86 | Canberra | Draft Report - Administration of the Commonwealth's Property Functions |
| 7 | 12.11.86 | Canberra | In-Camera hearing - Inquiry into the Implementation of the Offsets Program |
| 35 | 13.11.86 | Canberra | ADP Staffing Shortages in the APS, Defence Report 254 |
| 47 | 13.11.86 | Canberra | Draft Report - Aspects of Defence Equipment Support |
| 47 | 17.11.86 | Canberra | Response to Report 236 - Medical Fraud and Overservicing - Pathology, Victorian Auditor-General |
| 8 | 17.11.86 | Canberra | In-Camera hearing - Inquiry into the Implementation of the Offsets Program |
| 26 | 17.11.86 | Canberra | Draft Report - Administration of the Commonwealth's Property Functions |
| 9 | 19.11.86 | Canberra | Public hearing - Inquiry into the Implementation of the Offsets Program |

| Meeting Type No. | Date | Place | Main Subject |
|------------------|----------|----------|---|
| 27 | 20.11.86 | Canberra | Draft Report - ACTION Efficiency Audit |
| 48 | 20.11.86 | Canberra | Draft Report - Aspects of Defence Equipment Support |
| 28 | 20.11.86 | Canberra | Draft Report - ACTION Efficiency Audit |
| 49 | 21.11.86 | Canberra | Draft Report - Aspects of Defence Equipment Support |
| 48 | 24.11.86 | Canberra | Minutes of Previous Meetings, Draft Report - Guidelines for Annual Reports, ACTION |
| 29 | 24.11.86 | Canberra | Draft Report - Administration of the Commonwealth's Property Functions |
| 49 | 26.11.86 | Canberra | Draft Report - Defence Equipment Support |
| 10 | 26.11.86 | Canberra | Draft Report outline - Inquiry into Offsets |
| 30 | 26.11.86 | Canberra | Draft Report - Administration of the Commonwealth's Property Functions |
| 36 | 27.11.86 | Canberra | ADP Staffing, Stratplan |
| 50 | 28.11.86 | Canberra | Draft Report - Administration of the Commonwealth's Property Functions |
| 51 | 18. 2.87 | Canberra | Resignation of Chairman, Amendments to Audit Act, Committee Program, Sectional Committee Arrangements, Efficiency Audits, Draft Reports - Response to Report 232 (Auditor-General's Report May 1983), Response to Report 238 (Public Hospitals in the ACT), Response to Report 239 (Advance to the Minister for Finance 1983-84), Response to Report 244 (Munitions Production Trust Account), Response to Report 247 (Advance to the Minister for Finance 1984-85) |

| Meeting Type No. | Date | Place | Main Subject |
|------------------|----------|----------|---|
| 50 | 18. 2.87 | Canberra | Draft Report - Response to Defence Project Management Report |
| 11 | 19. 2.87 | Canberra | Draft Report - Inquiry into Offsets |
| 37 | 19. 2.87 | Canberra | ADP Standing Reference, Stratplan, ADP Staffing Shortages in the AFS, Current Acquisition Proposals - Australian Tax Office, DFC, PISCES Efficiency Audit, Guidelines for Submissions |
| 51 | 23. 2.87 | Canberra | Draft Report - Aspects of Defence Equipment Support Volume 2: Technical Documentation (PAC Report 263) |
| 31 | 23. 2.87 | Canberra | Revised Draft Report - Administration of the Commonwealth's Property Functions |
| 52 | 25. 2.87 | Canberra | Replacement Member, Election of Chairman, Committee arrangements, Draft Reports - Report of Activities, Public Accounts Committee and the Senate, Response to Report 253 (Defence Project Management) |
| 52 | 25. 2.87 | Canberra | Defence Science and Technology Organisation: Task Cost Management |
| 38 | 26. 2.87 | Canberra | Sectional Committee Chairman, Dept of Finance Review, Efficiency Scrutiny Unit review |
| 12 | 26. 2.87 | Canberra | Draft Report - Inquiry into the Offsets Program |
| 13 | 26. 2.87 | Canberra | Draft Report - Inquiry into the Offsets Program |

| Meeting Type No. | | Date | Place | Main Subject |
|------------------|---|----------|----------|--|
| 53 | Full | 18. 3.87 | Canberra | Staff, Sectional Committee Arrangements, Efficiency Audits, Minutes, RAIPA Autumn Seminar, Observers, Outstanding Finance Minutes, Prisoners' United Trust, PAC Conference, IAC, Response to Report 232 - A-G's Report of May 1983, Response to Report 238 - Public Hospitals in the ACT |
| 14 | Offsets | 18. 3.87 | Canberra | In-Camera evidence given by Mr A G Stuart, OTC (Australia) be published |
| 39 | Information Technology (previously ADP) | 19. 3.87 | Canberra | Acquisition Proposal - Australian Tax Office, Block Review, ADP Reference/Reports, Guidelines for Submissions, Stratplan, Statement by Minister for Defence on Report 254, DHC and Tax Office - Acquisition Proposal |
| 53 | Defence | 23. 3.87 | Canberra | Draft Report - Aspects of Defence Equipment Support Volume 2: Technical Documentation (PAC Report 263) |
| 15 | Offsets | 23. 3.87 | Canberra | Draft Report - Inquiry into the Offsets Program |
| 54 | Full | 25. 3.87 | Canberra | Finance Minute on 232 (A-G's Report May 1983), Report 263 Volume 2 - Defence Equipment Support, Draft Report - Offsets, Finance Minute on 201 (Bilateral Overseas Aid), Minutes, Tabling of Reports, In-Camera evidence given by Mr A G Stewart, OTC be published |
| 54 | Defence | 26. 3.87 | Canberra | Inspection of DSTO's laboratories |
| 40 | Information Technology | 26. 3.87 | Canberra | ADP Reference/Review, Computer Acquisition - DHC and Tax, Stratplan |
| 32 | Sub-Committee 'B' | 30. 3.87 | Canberra | Draft Report - Administration of the Commonwealth's Property Functions |

| Meeting Type No. | | Date | Place | Main Subject |
|------------------|------------------------|----------|---------------------|---|
| 1 | Sub-Committee 'C' | 1. 4.87 | Canberra | Capital grants to Non-Government Schools |
| 55 | Full | 1. 4.87 | Canberra | Minutes, Tabling Arrangements, Project DESINE, Defence Personnel Management |
| 33 | Sub-Committee 'B' | 1. 4.87 | Canberra | Revised draft - Administration of the Commonwealth's Property Functions |
| 41 | Information Technology | 2. 4.87 | Canberra | Acquisition Proposal - Tax Office, Finance Minute on Report 253, Inglis Report |
| 55 | Defence | 6. 4.87 | Melbourne | Inspections of DSTO Laboratories |
| 56 | Full | 7. 4.87 | Salisbury Sth Aust. | Inspections of DSTO Laboratories |
| 42 | Information Technology | 13. 4.87 | Parramatta | Inspection of Social Security Office |
| 43 | Information Technology | 22. 4.87 | Melbourne | Inspection of the Australian Tax Office |
| 34 | Sub-Committee 'B' | 24. 4.87 | Canberra | Revised Draft Report - Administration of the Commonwealth's Property Functions |
| 2 | Sub-Committee 'C' | 27. 4.87 | Canberra | Public Hearing - Inquiry into Capital Grants to Non-Government Schools |
| 56 | Full | 29. 4.87 | Canberra | Draft Report - Administration of the Commonwealth's Property Functions, Senate and the PAC, Parliament House Construction Authority, Commonwealth Moneys PAC Conference, Committee System, Staff Travel, Committee Photograph |
| 44 | Information Technology | 30. 4.87 | Canberra | Committee and the Senate, Public Hearing - Australian Taxation Office |

| Meeting Type No. | | Date | Place | Main Subject |
|------------------|------------------------|----------|----------|--|
| 57 | Full | 6. 5.87 | Canberra | Parliament House, Construction Authority, Finance Minutes - Report 233 (A-G's 1982/83 and Sept. 83), Report 238 - Public Hospitals in the ACT, Report 240 - A-G's March 1984, Report 241 - A-G's 1983/84 and September 1984, Report 250 - Australia Post, NBSL, Efficiency Audit |
| 45 | Information Technology | 7. 5.87 | Canberra | Stratplan, Draft Report on Finance Minute to Report 253, Computer Acquisition - Tax Office, and DBC, Standing Reference |
| 48 | Full | 11. 5.87 | Canberra | Parliament House Construction Authority, PAC Conference, Finance Minutes - Report 241 A-G's Report 1983/84 and September 1984, Report 253 Computer Acquisition by AAO |
| 57 | Defence | 11. 5.87 | Canberra | Draft Report - DSTO |
| 58 | Defence | 13. 5.87 | Canberra | Draft Report - DSTO |
| 3 | Sub-Committee 'C' | 13. 5.87 | Canberra | Public Hearing - Inquiry into Capital Grants to Non-Government Schools |
| 46 | Information Technology | 13. 5.87 | Canberra | Computer Acquisition - Tax Staffing, Stratplan |
| 47 | Information Technology | 14. 5.87 | Canberra | Public Hearing - Stratplan |
| 4 | Sub-Committee 'B' | 18. 5.87 | Sydney | Inspection of Patrician Brothers and Christian Community High School |
| 59 | Full | 25. 5.87 | Canberra | Sectional Committee Arrangements, Auditor-General's Reports |
| 50 | Sub-Committee 'C' | 25. 5.87 | Canberra | Capital Grants to Non-government Schools |
| 48 | Full | 25. 5.87 | Canberra | Computer Acquisition - Australian Tax Office, CSO staffing shortages in the AFS |
| 60 | Full | 27. 5.87 | Canberra | Minutes, Draft Report - DSTO, Committee's Program |

| Meeting Type No. | | Date | Place | Main Subject |
|------------------|-------------------|----------|----------|---|
| 6 | Sub-Committee 'C' | 27. 5.87 | Canberra | Public Hearing - Inquiry into Capital Grants to Non-government Schools |
| 61 | Full | 1. 6.87 | Canberra | Computer Acquisition - Australian Tax Office, Stratplan, PAC Conference, References |
| 62 | Full | 3. 6.87 | Canberra | Filing of Committee, Minutes, Guidelines for Annual Reports, Visit of German Industrialist, Retirement of Senator Guilfoyle |

MEMBERS OF THE JOINT PARLIAMENTARY COMMITTEE OF PUBLIC ACCOUNTS

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Appointed 5 December 1914

Chairman: Matthew Charlton, M.P.
Vice-Chairman: John Thomson, M.P.

Senator Thomas Jerome Kingston Bekhap
Senator Albert Edward Howerth Blakey
Senator the Honorable James Charles Stewart

Llewelyn Atkinson, M.P.
Reginald John Burchell, M.P.
The Honorable James Mackinnon Fowler, M.P.
Dr William Maloney, M.P.

Second Committee

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

Chairman: John Thomson, M.P.
Vice-Chairman: Matthew Charlton, M.P.

Senator Thomas William Crawford
Senator the Honorable John Earle
Senator George Fairbairn
Senator Allan McDougall

Llewelyn Atkinson, M.P.
James Howard Catts, M.P.
James Edward Fenton, M.P.
The Honorable Alexander Poynton, M.P.

Third Committee

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

Chairman: The Honorable James Mackinnon Fowler, M.P.
Vice-Chairman: James Edward Fenton, M.P.

Senator Thomas William Crawford
Senator the Honorable John Earle
Senator Allan McDougall
Senator Lt.-Col. William Kinsey Bolton, C.B.E., V.D.
Senator Richard Buzacott

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

Fourth Committee

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

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

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

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

Fifth Committee

Appointed 22 January 1926

Chairman: Senator Walter Kingsmill

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

Charles Lydiard Aubrey Abbott, M.P.
Grosvenor Arundell Francis, M.P.
Sydney Lane Gardner, M.P.
John Henry Lister, M.P.
Parker John Moloney, M.P.
Thomas Paterson, M.P.
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Edward Charles Riley, M.P.
The Honorable Sir Granville de Laune Ryzie, K.C.M.G., C.B., V.D., M.P.

Sixth Committee

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

Chairman: Grosvenor Arundell Francis, M.P.

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

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

Seventh Committee

Appointed 22 November 1929

Chairman: Percy Edmund Coleman, M.P.

Senator John Blyth Hayes, C.M.G.
Senator Albert Alfred Hoare
Senator Michael Rapheal O'Halloran

Joseph Benedict Chifley, M.P.
Josiah Francis, M.P.
Sydney Lane Gardner, M.P.
Roland Frederick Herbert Green, M.P.
The Honorable James Allan Guy, M.P.
George Edwin Yates, M.P.

Committee disbanded in 1932

Second Series (1952 - 1986)

First Committee

Appointed 25 September 1952

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

Senator Shane Dunne Paltridge
Senator the Honorable Harrie Stephen Seward

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

Secretary: Mr N.R. Caffin

Second Committee

Appointed 11 August 1954

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

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

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

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

Third Committee

Appointed 22 February 1956 (Senate) and 16 February 1956 (House of Representatives)

Chairman: Professor Francis Armand Bland, C.M.G., M.P.
Vice-Chairman: Albert Victor Thompson, M.P.

Senator Archibald Malcolm Benn
Senator the Honorable Harrie Stephen Seward
Senator Harrie Walter Wade
Senator Ivy Evelyn Wedgwood

Lance Herbert Barnard, M.P.
James Francis Cope, M.P.
Francis John Davis, M.P.
Alan Shallcross Hume, M.P.
Hugh Alan Leslie, M.P.

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

Fourth Committee

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

Chairman: Professor Francis Armand Bland, C.M.G., M.P.
Francis John Davis
Vice-Chairman: Albert Victor Thompson, M.P.

Senator Archibald Malcolm Benn
Senator Harrie Walter Wade
Senator Ivy Evelyn Wedgwood
Senator Gerald Colin McKellar

Archibald Ian Allan, M.P.
Leslie Harry Ernest Bury, M.P.
James Ford Cairns, M.P.
Richard Cleaver, M.P.
James Francis Cope, M.P.
Anthony Sylvester Luchetti, M.P.

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

Fifth Committee

Appointed 6 March 1962 (Senate) and 7 March 1962 (House of Representatives)

Chairman: Francis John Davis, M.P.
Vice-Chairman: Albert Victor Thompson, M.P.

Senator Archibald Malcolm Benn
Senator Thomas Charles Drake-Brockman, D.F.C.
Senator Gerald Colin McKellar
Senator Ivy Evelyn Wedgwood

Archibald Ian Allan, M.P.
James Francis Cope, M.P.
Dominic Eric Costa, M.P.
Charles Robert Kelly, M.P.
Raymond Harold Whitton, M.P.

Secretary: Mr T.H. Cranston

Sixth Committee

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

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

Senator Thomas Charles Drake-Brockman, D.F.C.
Senator Joseph Francis Fitzgerald
Senator James Joseph Webster
Senator Ivy Evelyn Wedgwood

John Simon Cockle, M.P.
Dominic Eric Costa, M.P.
Wyllie Talbot Gibbs, M.P.
Peter James Nixon, M.P.
Leonard James Reynolds, M.P.
Joseph Clement Leonard Sexton, M.P.
Raymond Harold Whitton, M.P.

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

Seventh Committee

Appointed 22 February 1967

Chairman: Richard Cleaver, M.P.
Vice-Chairman: Senator Joseph Francis Fitzgerald

Senator James Joseph Webster
Senator Dame Ivy Evelyn Wedgwood

Frederick Walter Collard, M.P.
James Francis Cope, M.P.
James Donald Mathieson Dobie, M.P.
Edmund Maxwell Cameron Fox, M.P.
George Henry Gray, M.P.
Donald Scott Jessop, M.P.
Edward William Peters, M.P.
Ian Louis Robinson, M.P.

Secretary: Mr D.N. Reid

Eighth Committee

Appointed 25 November 1969

Chairman: The Honorable James Donald Mathieson Dobie, M.P.
Bruce William Graham, M.P.
Vice-Chairman: Christopher John Hurford, M.P.

Senator Joseph Francis Fitzgerald
Senator Margaret Georgina Constance Guilfoyle
Senator Alexander Greig Ellis Lawrie
Senator James Joseph Webster
Senator Dame Ivy Evelyn Wedgwood
Senator Ronald Edward McAuliffe

Frederick Walter Collard, M.P.
James Francis Cope, M.P.
Leslie Herbert Irwin, C.B.E., M.P.
Alan William Jarman, M.P.
John Alexander Pettitt, M.P.
The Honorable Ian Louis Robinson, M.P.

Secretary: Mr D.N. Reid

Ninth Committee

Appointed 1 March 1973

Chairman: Christopher John Hurford, M.P.
Senator Ronald Edward McAuliffe
Vice-Chairman: Alan William Jarman, M.P.

Senator Joseph Francis Fitzgerald
Senator Margaret Georgina Constance Guilfoyle

Albert Evan Adamann, M.P.
Frederick Walter Collard, M.P.
Michael John Randal MacKellar, M.P.
Vincent Joseph Martin, M.P.
Peter Frederick Morris, M.P.
Leonard James Reynolds, M.P.
The Honorable Ian Louis Robinson, M.P.

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

Tenth Committee

Appointed 16 July 1974

Chairman: Senator Ronald Edward McAuliffe
Vice-Chairman: Bruce William Graham, M.P.

Senator Margaret Georgina Constance Guilfoyle
Senator Donald James Grimes

Frederick Walter Collard, M.P.
David Miles Connolly, M.P.
Stephen Augustus Lusher, M.P.
Vincent Joseph Martin, M.P.
Peter Frederick Morris, M.P.
Leonard James Reynolds, M.P.

Secretary: Mr T. Devine

Eleventh Committee

Appointed 4 March 1976 (Senate) and 3 March 1976 (House of Representatives)

Chairman: David Miles Connolly, M.P.
Vice-Chairman: John Lindsay Armitage, M.P.
The Honorable Frank Crean, M.P.

Senator Peter Erne Baume
Senator Malcolm Arthur Colston
Senator Milivoj Emil Lajovic
Senator Anthony John Messner

The Honorable Kevin Michael Cairns, M.P.*
The Honorable James Donald Mathieson Doble, M.P.
The Honorable Ransley Victor Garland, M.P.*
Urguhart Edward Innes, M.P.
Stephen Augustus Lusher, M.P.
Vincent Joseph Martin, M.P.
James Robert Short, M.P.

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

Twelfth Committee

Appointed 22 February 1978 (Senate) and 1 March 1978 (House of Representatives)

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

Senator Malcolm Arthur Colston
Senator George Georges

Senator James Bernard Keefe
Senator Milivoj Emil Lajovic
Senator Anthony John Messner
Senator John Odin Wentworth Watson

John Lindsay Armitage, M.P.
James Mark Bradfield, M.P.
John Joseph Brown, M.P.
Alan Glyndwr Cadman, M.P.
The Honorable Kevin Michael Cairns, M.P.*
Barry Owen Jones, M.P.
John Charles Kerin, M.P.
Stephen Augustus Lusher, M.P.
Frank Lionel O'Keefe, A.M., M.P.

Secretary: Mr M.J. Talberg

Thirteenth Committee

Appointed 26 November 1980

Chairman: David Miles Connolly, M.P.
Vice-Chairman: Senator George Georges

Senator Milivoj Emil Lajovic
Senator John Odin Wentworth Watson

James Mark Bradfield, M.P.
Kim Christian Beazley, M.P.
Alan Glyndwr Cadman, M.P.
Michael John Duffy, M.P.
Roslyn Joan Kelly, M.P.
Stephen Augustus Lusher, M.P.*
Peter Donald Shack, M.P.
Grant Ernest John Tambling, M.P.
Dr Andrew Charles Theophanous, M.P.

Secretary: Mr M.J. Talberg

Fourteenth Committee

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

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

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

Roslyn Joan Kelly, M.P.
Lewis Kent, M.P.+
Dr Richard Emanuel Klugman, M.P.+
Peter John McGauran, M.P.+
Helen Mayer, M.P.
Leo Boyce McLeay, M.P.
Frank Lionel O'Keefe, A.M., M.P.
Gary Francis Punch, M.P.
Dr Andrew Charles Theophanous, M.P.
Peter Nicholson Duckett White, M.C., M.P.

Secretary: Mr M.J. Talberg

+ appointed 8 December 1983

Fifteenth Committee

Appointed 26 February 1985 (Senate) and 28 February 1985 (House of Representatives)

Chairman: Senator George Georges (elected 25 February 1987)
Robert Edward Tickner (elected 25 February 1987)

Vice-Chairman: Alan Glyndwr Cadman, M.P. (until 29 November 1985) Senator John Odin Wentworth Watson (elected 19 February 1986)

Senator Barney Cooney
Senator Patricia Jessie Giles (from 24 February 1987)
Senator the Honourable Dame Margaret Georgina Constance Guilfoyle, D.B.E.
Senator Graham Ross Maguire

Bryan Joseph Conquest, M.P. (from 15 April 1986)
Alexander John Gosse Downer, M.P. (from 23 May 1986)
Roslyn Joan Kelly, M.P.
Helen Mayer, M.P.
Leo Boyce McLeay, M.P.* (until 14 February 1986)
John Graham Mountford, M.P.* (from 14 February 1986)
Garry Barr Nehl, M.P.
Leo Roger Spurway Price, M.P.
Gary Francis Punch, M.P. (until 23 May 1986)
Allan Charles Rocher, M.P. (until 23 September 1986)
Phillip Maxwell Ruddock, M.P. (from 29 November 1985)
John Randall Sharp, M.P. (until 15 April 1986)
Andrew Charles Theophanous, M.P.
David John Hopetoun Watson, MP (from 23 September 1986)

Secretary: Mr M.J. Talberg

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

Sixteenth Committee

Appointed 7 October 1987 (Senate) and 8 October 1987 (House of Representatives)

Chairman: Robert Edward Tickner, MP
Vic-Chairman: Senator John Odin Wentworth Watson

Senator Bronwyn Kathleen Bishop
Senator the Hon Arthur Thomas Gaitzelt
Senator Patricia Jessie Giles
Senator James Philip McKeirnan

Kenneth James Aldred, MP
Robert John Brown, MP
Eric John Fitzgibbon, MP
John Robert Hawson, MP
Michael John Lee, MP
Stephen Paul Martin, MP
Garry Barr Nehl, MP
Phillip Maxwell Ruddock, MP
The Hon Gordon Glen Denton Scholes, MP

Secretary: Mr M J Talberg

APPENDIX D

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

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

| <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No.</u> |
|--|-----------------------------|--------------------------------|
| Commonwealth Finances: (a) Credit Balances; (b) Method of Departmental Payments. | 12 Dec 1918 | 120 of 1917-18 |
| Commonwealth Railways | 8 Oct 1919 | 180 of 1917-18-19 |
| Second General Report | 13 May 1920 | 30 of 1920 |
| Commonwealth Shipbuilding | 17 Nov 1920 | 75 of 1920 |
| The Purchase of Saw-Mills and Timber Areas in Queensland | 26 Nov 1920 | 82 of 1920 |
| Transactions of the War Service Homes Commissioner with Mr J.T. Caldwell | 6 Apr 1921 | 83 of 1920-21 |
| The Purchase of Saw-Mills and Timber Areas | 20 May 1921 | 113 of 1920-21 |
| War Service Homes Commission (New South Wales) | 6 Jul 1921 | 121 of 1920-21 |
| War Service Homes Commission (Tasmania) | 27 Oct 1921 | 149 of 1920-21 |
| War Service Homes Commission (Western Australia) | 4 Nov 1921 | 151 of 1920-21 |
| War Service Homes Commission (Queensland) | 5 Dec 1921 | 164 of 1920-21 |
| War Service Homes Commission (Victoria) | 29 Jun 1922 | 11 of 1922 |
| War Service Homes (South Australia) | 30 Jun 1922 | 12 of 1922 |
| War Service Homes Commission | 27 Jul 1922 | 32 of 1922 |
| Sugar | 15 Sep 1922 | 48 of 1922 |
| Sugar | 13 Oct 1922 | 68 of 1922 |
| Third General Report | 13 Jun 1923 | 5 of 1923 |
| Expenditure Upon Air Services | 4 Jul 1923 | 19 of 1923 |
| War Service Homes Disposals | 22 Aug 1923 | 42 of 1923 |
| Lithgow Housing Scheme | 28 Mar 1924 | 59 of 1923-24 |
| Canberra Housing | 2 Apr 1924 | 58 of 1923-24 |
| Expenditure on Munitions Supply | 9 Jul 1924 | 88 of 1923-24 |

| <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No.</u> |
|--|-----------------------------|--------------------------------|
| Expenditure on the Royal Australian Naval College and the Royal Military College | 20 Aug 1924 | 99 of 1923-24 |
| Certain Transactions between the Co-operative Estates Limited, of Hobart, and the War Service Homes Commission | 3 Oct 1924 | 129 of 1923-24 |
| Expenditure on Oil Exploration, Development, Refining, Etc, in the Commonwealth and Papua | 21 Aug 1925 | 34 of 1925 |
| Fourth General Report | 4 Mar 1926 | 10 of 1926 |
| Expenditure on Oil Exploration, Development, Refining, Etc, in the Commonwealth and Papua | 3 Mar 1926 | 11 of 1926 |
| Expenditure on Oil Exploration, Development, Refining, Etc, in the Commonwealth and Papua | 25 Mar 1926 | 18 of 1926 |
| Commonwealth Government Shipping Activities - Interim Report | 11 Aug 1926 | 66 of 1926 |
| Pacific Islands Shipping Facilities | 23 Mar 1927 | 97 of 1926-27 |
| Commonwealth Government Shipping Activities, including Cocokatoo Island Dockyard | 28 Sep 1927 | 132 of 1926-27 |
| Communications between Tasmania and the Mainland | 9 Nov 1927 | 131 of 1926-27 |
| Transport Facilities within the Federal Capital Territory | 22 Mar 1928 | 221 of 1926-27-28 |
| Housing and Building Costs Generally in the Federal Capital Territory | 19 Sep 1928 | 261 of 1926-27-28 |
| Fifth General Report | 7 Mar 1929 | 13 of 1929 |
| Temporary Employment in the Commonwealth Public Service | 22 Aug 1929 | 38 of 1929 |
| Agricultural and Pastoral Leases in the Federal Capital Territory | 13 Dec 1929 | 18 of 1929 |

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

APPENDIX E
LIST OF REPORTS PRESENTED BY THE PUBLIC ACCOUNTS
COMMITTEE: 1952-1987

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Treasury Minute - Report No</u> |
|---------------------|--|-----------------------------|-------------------------------|------------------------------------|
| 1 | Supplementary Estimates 1951-52 | 6 Mar 1953 | 160 of 1951-52-53 | 9 16 |
| 2 | Variations in Annual Appropriations under Section 37 of the Audit Act 1901-1952 | 26 Mar 1953 | 176 of 1951-52-53 | 3 16 |
| 3 | Administrative Arrangements Order together with Treasury Minute on 2nd Report of Committee 1952-53 | 15 Sep 1953 | 201 of 1951-52-53 | 9 16 |
| 4 | Department of National Development | 25 Sep 1953 | 207 of 1951-52-53 | * |
| 5 | Department of Works | 6 Oct 1953 | 208 of 1951-52-53 | |
| 6 | Department of External Affairs | 22 Oct 1953 | 211 of 1951-52-53 | 16 |
| 7 | Administration of Sales Tax | 20 Oct 1953 | 212 of 1951-52-53 | |
| 8 | Parliamentary Procedure in the House of Representatives on the Supply and Appropriation Bills | 20 Nov 1953 | 2 of 1953-54 | 16 |
| 9 | 'Stephan' Prefabricated Buildings together with Treasury Minutes on 1st and 3rd Reports of the Committee and Statements on the Privileges and Immunities of the Members of the Committee | 1 Dec 1953 | 9 of 1953-54 | 16 |
| 10 | Department of National Development: Further Report | 21 Dec 1953 | 213 of 1951-52-53 | * |
| 11 | Joint Coal Board: Plant and Equipment | 7 Apr 1954 | 10 of 1954 | 16 |

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|--|-----------------------------|-------------------------------|-----------------------------------|
| 12 | Postmaster-General's Department | 13 Apr 1954 | 14 of 1954 | 19 |
| 13 | The Form and Content of the Financial Documents Presented to the Parliament: Progress Report | 8 Apr 1954 | 11 of 1954 | * |
| 14 | Supplementary Estimates and Variations under Section 37 of the Audit Act 1901-1953 for the year 1952-53 | 7 Apr 1954 | 12 of 1954 | 16 |
| 15 | Repatriation Department | 13 Apr 1954 | 13 of 1954 | 16 |
| 16 | Treasury Minutes on Reports of the 1952-54 Joint Committee of Public Accounts | 2 Nov 1954 | 36 of 1954-55 | * |
| 17 | Miscellaneous Inquiries: The Cleaning of Commonwealth Offices; the Steam Raising Plant operated by the Department of Works at Repatriation Hospitals; the Use of State Estate Duty Assessments for Commonwealth Estate Duty Purposes; Grants to Quasi-Governmental and Public Organisations; the Committee and Public Scrutiny | 4 Nov 1954 | 30 of 1954-55 | 27 |
| 18 | The Form and Content of the Financial Documents Presented to the Parliament - Part 1 - The Budget Speech; the Estimates of Receipts and Expenditure and the Appropriation Bills | 11 Nov 1954 | 37 of 1954-55 | 101 |
| 19 | Treasury Minute and Comments of Postmaster-General's Department on 12th Report of the 1952-54 Joint Committee of Public Accounts - Postmaster-General's Department | 5 May 1955 | 97 of 1954-55 | * |

90

* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|---|-----------------------------|-------------------------------|-----------------------------------|
| 20 | Supplementary Estimates and Variations under Section 37 of the Audit Act 1901-1954; Commonwealth Consolidated Revenue Fund for the year 1953-54 | 24 May 1955 | 67 of 1954-55 | 27 |
| 21 | Australian Aluminium Production Commission - Part I | 2 Jun 1955 | 69 of 1954-55 | 67 |
| 22 | Australian Aluminium Production Commission - Part II | 27 Oct 1955 | 69A of 1954-55 | 67 |
| 23 | Department of Civil Aviation: Progress Report | 27 Oct 1955 | 120 of 1954 | * |
| 24 | Department of Civil Aviation | 13 Jun 1956 | 29 of 1956-57 | |
| 25 | Supplementary Estimates and Variations under Section 37 of the Audit Act 1901-1955; Commonwealth Consolidated Revenue Fund for the year 1954-55 | 22 May 1956 | 43 of 1956-57 | 44 |
| 26 | Commonwealth Office of Education | 26 Sep 1956 | 45 of 1956-57 | 44 |
| 27 | Department of the Interior: Acquisitions Program together with Treasury Minutes on 17th and 20th Reports | 9 Apr 1957 | 3 of 1957-58 | 53 |
| 28 | Supplementary Estimates and Variations under Section 37 of the Audit Act 1901-1955; Commonwealth Consolidated Revenue Fund for the year 1955-56 | 4 Oct 1956 | 47 of 1956-57 | 44 |
| 29 | The Defence Services and the Estimates | 30 Oct 1956 | 72 of 1956-57 | 57 |
| 30 | Being an Epitome of the Reports of the 1st Committee and of the relevant Treasury Minutes | 28 Mar 1957 | 2 of 1957-58 | * |

91

* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|---|-----------------------------|-------------------------------|-----------------------------------|
| 31 | Advance to the Treasurer: Presentation of Supplementary Estimates | 21 May 1957 | 13 of 1957-58 | 33 |
| 32 | Department of Health: Canberra Abattoir | 10 Sep 1957 | 36 of 1957-58 | 44 |
| 33 | Expenditure from Advance to the Treasurer and variations under Section 37 of the Audit Act 1901-1957: Commonwealth Consolidated Revenue Fund for the year 1956-57 | 9 Oct 1957 | 39 of 1957-58 | 44 |
| 34 | The Trust Fund | 4 Dec 1957 | 69 of 1957-58 | 108 |
| 35 | The Northern Territory Administration: Interim Report | 5 Dec 1957 | 71 of 1957-58 | * |
| 36 | The Northern Territory Administration - Part I | 29 Apr 1958 | 25 of 1958 | 57 |
| 37 | The Northern Territory Administration - Part II | 14 May 1958 | 26 of 1958 | 57 |
| 38 | Index to the 1st to the 34th Reports of the Committee | 14 May 1958 | 24 of 1958 | * |
| 39 | Project 590 - St Mary's | 15 May 1958 | 28 of 1958 | * |
| 40 | The Finance Statement | 19 Aug 1958 | 39 of 1958 | 44 |
| 41 | Expenditure from Advance to the Treasurer: Commonwealth Consolidated Revenue Fund for the year 1957-58 | 25 Sep 1958 | 65 of 1958 | 51 |
| 42 | Treasury Regulation 52 | 8 Oct 1958 | 60 of 1959-60 | 48 |
| 43 | Expenditure from Advance to the Treasurer - Commonwealth Consolidated Revenue Fund 1958-59 | 19 Nov 1959 | 78 of 1959-60 | 57 |

92

* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|--|-----------------------------|-------------------------------|-----------------------------------|
| 44 | Treasury Minutes on the: 25th Report - Supplementary Estimates and Variations under Section 37 of the Audit Act 1901-1955: Commonwealth Consolidated Revenue Fund for year 1955-56; 26th Report - Commonwealth Office of Education; 28th Report - Supplementary Estimates and Variations under Section 37 of the Audit Act 1901-1955: Commonwealth Consolidated Revenue Fund for the year 1955-56; 32nd Report - Department of Health: Canberra Abattoir; 33rd Report - Expenditure from Advance to the Treasurer and Variations under Section 37 of the Audit Act 1901-57: Commonwealth Consolidated Revenue Fund for the year 1956-57; and 40th Report - The Finance Statement | 26 Nov 1959 | 112 of 1959-60 | * |
| 45 | Index to the 1st to the 41st Reports of the Committee | 3 Dec 1959 | 114 of 1959-60 | * |
| 46 | Outstanding Claims - Sections 36(2) and 51(f) of the Audit Act 1901-1959 | 10 Mar 1960 | 2 of 1960-61 | 51 |
| 47 | Broadcasting and Television Services - Underspending of Capital Works and Service Division - No.58 - Item 1 | 18 Aug 1960 | 57 of 1960-61 | 57 |
| 48 | Treasury Regulation 52 (Second Report) | 30 Aug 1960 | 58 of 1960-61 | 61 |
| 49 | Form of Estimates - Miscellaneous Services | 11 Oct 1960 | 62 of 1960-61 | 53 |
| 50 | The Reports of the and Auditor-General - Financial 52 Year 1958-59 | | | |
| | Part I | 8 Nov 1960 | 84 of 1960-61 | 65 |
| | Part II | 30 Nov 1960 | 89 of 1960-61 | 63 |

93

* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|---|-----------------------------|-------------------------------|-----------------------------------|
| 51 | Expenditure from Advance to the Treasurer - Commonwealth Consolidated Revenue Fund for the year 1959-60 and Treasury Minutes on 41st and 46th Reports | 15 Nov 1960 | 85 of 1960-61 | 57 |
| 53 | The Reports of the Auditor-General - Financial Year 1959-60 | 23 Aug 1961 | 65 of 1961 | 65 |
| 54 | Form of the Estimates: Estimates of Expenditure for Additions, New Works and Other Services Involving Capital Expenditure | 6 Sep 1961 | 70 of 1961 | 72 |
| 55 | Form of the Estimates Part I - Schedule of Salaries and Allowances Part II - Deduction and Transfer Items | 4 Oct 1961 | 87 of 1961 | 99 |
| 56 | Expenditure from Advance to the Treasurer - Commonwealth Consolidated Revenue Fund for the year 1960-61 | 18 Oct 1961 | 112 of 1961 | 61 |
| 57 | Treasury Minutes on the: 24th Report - Department of Civil Aviation; 29th Report - The Defence Services and the Estimates; 36th Report - The Northern Territory Administration - Part I; 37th Report - The Northern Territory Administration - Part II; 43rd Report - Expenditure from Advance to the Treasurer - Commonwealth Consolidated Revenue Fund 1958-59; 47th Report - Broadcasting and Television Services - Understanding of Capital Works and Service Division - No. 58 - Item 1; and 51st Report - Expenditure from the Advance to the Treasurer - Commonwealth Consolidated Revenue Fund for the year 1959-60 and Treasury Minutes on 41st and 46th Reports | 25 Oct 1961 | 114 of 1961 | * |
| 58 | The Reports of the Auditor-General - Financial year 1960-61 | 25 Oct 1961 | 115 of 1961 | 67 |

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* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|---|-----------------------------|-------------------------------|-----------------------------------|
| 59 | Index to the 1st to the 58th Reports of the Committee | 27 Nov 1962 | 151 of 1962-63 | * |
| 60 | Expenditure from Advance to the Treasurer - Commonwealth Consolidated Revenue Fund for the year 1961-62 | 27 Nov 1962 | 152 of 1962-63 | 65 |
| 61 | The Reports of the Auditor-General - Financial year 1961-62 | 2 May 1963 | 192 of 1962-63 | 72 |
| | <ul style="list-style-type: none"> • Dept of the Army - Examination and Certification of Overseas Vouchers - Accounting procedures • Dept of Air - Examination and Certification of Overseas Vouchers - Accounting procedures • Dept of the Interior - Bureau of Meteorology • Repatriation Dept - amendments of regulations • The Appropriation Act - Munitions Factories Trust Accounts • Canberra Electricity Supply • Dept of Customs and Excise - Petroleum Excise Regulations - Duty-free Petroleum Products for Commonwealth Depts - Diesel Fuel Tax - General | | | |
| | and Treasury Minutes on the: 48th Report - Treasury Regulation (Second Report); and 56th Report - Expenditure from Advance to Treasurer - Commonwealth Consolidated Revenue Fund for the year 1960-61 | | | |
| 62 | The Budget (Financial Documents) | 27 Aug 1963 | 243 of 1962-63 | 65 |
| 63 | Expenditure from Advance to the Treasurer (Appropriation Act 1962-63) and Treasury Minute on the 52nd Report - Reports of the Auditor-General - Financial year 1958-59, Part II | 28 Oct 1963 | 305 of 1962-63 | 65 |

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* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|--|-----------------------------|-------------------------------|-----------------------------------|
| 64 | Expenditure from Consolidated Revenue Fund for the year 1962-63 | 23 Apr 1964 | 43 of 1964-65-66 | 76 |
| | <ul style="list-style-type: none"> • Attorney-General's Dept <ul style="list-style-type: none"> - Reporting Branch Salaries - Administrative Expenses - Patents, Trade Marks and Designs - Commonwealth Police Force Salaries - Buildings, works, fittings and furniture • Dept of National Development <ul style="list-style-type: none"> - Administrative Expenses - Division of National Mapping - Bureau of Mineral Resources - Special Mineral Survey (NT) • Dept of Social Services <ul style="list-style-type: none"> - Central Administration - State Establishments - Buildings, works, fittings and furniture • Dept of External Affairs <ul style="list-style-type: none"> - Salaries - Administrative expenses - Embassy, Indonesia - Repairs and Maintenance • Dept of Interior <ul style="list-style-type: none"> - Real Estate Management - News and Information Bureau - ACT Services - ACT Police - Other Repairs and Maintenance - Capital works and services • Dept of Immigration <ul style="list-style-type: none"> - overseas transfers • Dept of Supply <ul style="list-style-type: none"> - Salaries - Administrative expenses • Commonwealth Railways <ul style="list-style-type: none"> - Trans-Australia Railway - Central Australia Railway - Seat of Govt. Railway - Capital works and services • Dept of the Navy <ul style="list-style-type: none"> - Administrative expenses and general services - Equipment and stores • Dept of Air <ul style="list-style-type: none"> - Administrative expenses and general services - Forces overseas - Equipment and stores • Parliamentary Library - Administrative expenses • Dept of Primary Industry <ul style="list-style-type: none"> - Administrative expenses - Administration of Commerce (Trade Descriptions) Act - Division of Agricultural Economics | | | |

96

* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|--|-----------------------------|-------------------------------|-----------------------------------|
| | <ul style="list-style-type: none"> • Dept of Territories <ul style="list-style-type: none"> - Salaries - Administrative expenses - Northern Territory Administration - Northern Territory (Capital works and services) | | | |
| 65 | Treasury Minutes on the 50th Report - The Reports of the Auditor-General - Financial Year 1958-59 Part I; 53rd Report - The Reports of the Auditor-General - Financial Year 1959-60; 60th Report - Expenditure from the Advance to the Treasurer - Commonwealth Consolidated Revenue Fund for the year 1961-62; 62nd Report - The Budget (Financial Documents); and 63rd Report - Expenditure from Advance to the Treasurer (Appropriation Act 1962-63) and Treasury Minute on the 52nd Report | 7 May 1964 | 45 of 1964-65-66 | * |
| 66 | The Reports of the Auditor-General - Financial year 1962-63 | 20 May 1964 | 47 of 1964-65-66 | 72 |
| | <ul style="list-style-type: none"> • Dept of Interior <ul style="list-style-type: none"> - Advances for the Purchase or Construction of Houses - Accounting - Hotels and Guest Houses - Parks and Gardens Section - Canberra - Furniture and Equipment in Public Schools • Dept of Territories <ul style="list-style-type: none"> - Sundry Debtors - Assets and Property Register - Construction of Dwellings Financed from Capitals works and services • Dept of Supply <ul style="list-style-type: none"> - Accounting for Clothing Factory and Engine Works Activities - Costs of Maintaining Capacity of Factories • Commonwealth Stores supply and Tender Board • Dept of Trade <ul style="list-style-type: none"> - Accounting at overseas posts. - Temporary Advances - Special Appropriations - Recording and Recovery of Debts - Internal Audit | | | |

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* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> | <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|--|-----------------------------|-------------------------------|-----------------------------------|---------------------|--|-----------------------------|-------------------------------|-----------------------------------|
| | <ul style="list-style-type: none"> Dept of Primary Industry - Expenditure of Excess of Amounts Authorised - Repayment and Advances Dept of Territories - Business undertakings and Public Utilities - Housing Commission - The Corporation of the City of Darwin - Internal Audit (Papua and New Guinea) | | | | 69 | Index to the 1st to the 68th Reports of the Committee | 8 Apr 1965 | 195 of 1964-65-66 | * |
| 67 | Treasury Minutes on the: <ul style="list-style-type: none"> 21st Report - Australian Aluminium Production Commission - Part I; 22nd Report - Australian Aluminium Production Commission - Part II; and 58th Report - The Report of the Auditor-General - Financial Year 1960-61 | 22 Oct 1964 | 127 of 1964-65-66 | * | 70 | The Reports of the Auditor-General - Financial year 1963-64 | 8 Apr 1965 | 160 of 1964-65 | 79 |
| 68 | Expenditure from Advance to the Treasurer (Appropriation Act 1963-64) <ul style="list-style-type: none"> Dept of Interior <ul style="list-style-type: none"> - Surveys - News and Information Bureau - National Capital Development Commission - ACT General Services - CSIRO Dept of Air - Administrative Expenses and General Services Dept of External Affairs <ul style="list-style-type: none"> - Administrative expenses overseas posts - Salaries - Capital Works and Services Dept of Trade and Industry <ul style="list-style-type: none"> - Salaries - Tariff Board Dept of Primary Industry <ul style="list-style-type: none"> - Administration of Commerce (Trade Descriptions) Act - Division of Agricultural Economics Dept of the Treasury <ul style="list-style-type: none"> - Salaries - Administrative expenses - Superannuation Branch - Bureau of Census and Statistics - Government Printer Dept of Works <ul style="list-style-type: none"> - Administrative expenses - Repairs and maintenance - Northern Territory general services | 22 Oct 1964 | 131 of 1964-65-66 | 79 | 71 | The Northern Territory Administration | 23 Sep 1965 | 206 of 1964-65-66 | 99 |
| | | | | | 72 | Treasury Minutes on the: <ul style="list-style-type: none"> 54th Report - Form of the Estimates of Expenditure for Additions, New Works and Other Services Involving Capital Expenditure; 61st Report - The Reports of the Auditor-General - Financial Year 1961-62 and Treasury Minutes on the: 48th and 56th Reports; and 66th Report - The Report of the Auditor-General - Financial Year 1962-63 | 19 Oct 1965 | 208 of 1964-65-66 | 79 |
| | | | | | 73 | The Department of Social Services | 21 Oct 1965 | 221 of 1964-65-66 | 91 |
| | | | | | 74 | Expenditure from Advances to the Treasurer (Appropriation Act 1964-65) <ul style="list-style-type: none"> Dept of External Affairs <ul style="list-style-type: none"> - Administrative expenses overseas posts - Salaries Dept of Health - NF Health Services Dept of the Navy - Administrative Expenses and General Services Prime Minister's Dept - Ministers of State, Leaders of the Opposition and Parliamentary Parties and Staffs Dept of Trade and Industry - Commercial Intelligence Services | 8 Dec 1965 | 248 of 1964-65-66 | 88 |
| | | | | | 75 | Expenditure from the Consolidated Revenue Fund for the year 1964-65 <ul style="list-style-type: none"> CSIRO <ul style="list-style-type: none"> - Works and Services - Investigations - Grants to research organisations | 8 Dec 1965 | 249 of 1964-65-66 | 91 |

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- . Dept of External Affairs
 - International development and relief
 - Salaries
 - Administrative expenses overseas posts
 - Buildings, works, equipment and furniture, overseas posts
 - . Dept of Immigration - Assisted migration
 - . Dept of the Interior
 - Electoral branch
 - News and Information Bureau
 - ACT Services
 - . Dept of National Development
 - Forestry and Timber Bureau
 - River Murray Commission
 - . Dept of the Navy - Expenditure by NDC
 - . Dept of Shipping and Transport - Railway projects
 - . Dept of Trade and Industry
 - South American Shipping Service
 - Tariff Board
 - . Dept of Works
 - Buildings, Works, fittings and furniture,
 - Dept of Customs and Excise
 - Repairs and Maintenance, Depts of Immigration and Interior
- | | | | | |
|----|--|-------------|----------------------|-----|
| 76 | Treasury Minute on the 64th Report - Expenditure from Consolidated Revenue Fund for the year 1962-63 | 9 Dec 1965 | 250 of | * |
| 77 | Treasury Regulation 53 | 9 Dec 1965 | 250 of 1964-65-66 | 101 |
| 78 | The Report of the Auditor-General - Financial year 1964-65 <ul style="list-style-type: none"> . Dept of the Army - Stores Accounting . Attorney-General's Dept - Courts and Registration Offices in the ACT . Dept of External Affairs <ul style="list-style-type: none"> - Accounting - overseas offices - Sundry Debtors - Distressed Australians . Dept of the Interior <ul style="list-style-type: none"> - News and Information Bureau - Parks and Gardens Section . Postmaster-General's Dept - Losses of Stores | 24 Mar 1966 | 274 of 1964-65-66 | 95 |

* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
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- . Prime Minister's Dept - High Commissioner's Office - UK
 - . Dept of Trade and Industry
 - Accounting - overseas offices
 - Sundry Debtors
 - Adjustment of Advances
 - . Dept of the Treasury
 - Taxes written off
 - Defence Services Procurement in the USA
- | | | | | |
|----|---|-------------|----------------------|----|
| 79 | Treasury Minutes on the 68th Report - Expenditure from Advance to the Treasurer (Appropriation Act 1963-64); 70th Report - The Reports of the Auditor-General - Financial Year 1963-64; and 72nd Report - Treasury Minutes on the 54th, 61st and 66th Reports | 24 Mar 1966 | 275 of 1964-65-66 | * |
| 80 | Department of Customs and Excise - Excise Control Procedures | 31 Mar 1966 | 276 of 1964-65-66 | 90 |
| 81 | The Supplementary Report of the Auditor-General - Financial year 1964-65 (The Canberra Community Hospital) | 18 Aug 1966 | 319 of 1964-65-66 | 95 |
| 82 | Expenditure from the Advance to the Treasurer (Appropriation Act 1965-66) <ul style="list-style-type: none"> . Dept of Air - <ul style="list-style-type: none"> - Temporary and exempt employees - Office requisites and equipments etc . Attorney-General's Dept <ul style="list-style-type: none"> - High Court - Travel expenses - Courts and Registration Offices - Jurors' and Witnesses' fees - Courts Office (NT) - Temporary and Casual employees . Dept of Civil Aviation -salaries . CSIRO <ul style="list-style-type: none"> - Postage, telegram and telephone services - Agricultural research - Information and publication - Physical research | 11 Oct 1966 | 352 of 1964-65-66 | 95 |

* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|---|-----------------------------|-------------------------------|-----------------------------------|
| | <ul style="list-style-type: none"> Dept of Customs and Excise <ul style="list-style-type: none"> - Temporary and casual employees - Uniforms and protective clothing Dept of External Affairs <ul style="list-style-type: none"> - Special Commonwealth - African Assistance Plan - Furniture and fittings - Rent and maintenance - Incidental and other expenditure - Salaries and allowances Dept of Immigration <ul style="list-style-type: none"> - Salaries - Travel - Postage, telegrams and telephone services - Migration Office - salaries of locally engaged personnel Dept of the Interior - Bureau of Meteorology Dept of National Development - Bureau of Mineral Resources Dept of Primary Industry <ul style="list-style-type: none"> - Postage, telegrams and telephone services - Administration of the Commerce (Trade Descriptions) Act Prime Ministers Dept <ul style="list-style-type: none"> - Commonwealth Office of Education - Australian Universities Commission - Public Service Board Dept of the Senate <ul style="list-style-type: none"> - Salaries - Printing etc - Inter-Parliamentary Union conferences Dept of Social Services <ul style="list-style-type: none"> - Temporary and casual employees - Postage, telegrams and telephone services Dept of Trade and Industry <ul style="list-style-type: none"> - Travel - Commercial Intelligence Service Dept of Works - Travel | | | |
| 83 | The National Capital Development Commission | 11 Oct 1966 | 351 of 1964-65-66 | 97 |
| 84 | Expenditure from the Consolidated Revenue Fund for the year 1965-66 <ul style="list-style-type: none"> Dept of External Affairs <ul style="list-style-type: none"> - Economic Development under the Colombo Plan - Capital Works and Services, overseas posts Dept of Housing War Service Homes Relief Trust Account | 13 Oct 1966 | 350 of 1964-65-66 | 130 |

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|--|-----------------------------|-------------------------------|-----------------------------------|
| | <ul style="list-style-type: none"> Dept of Immigration - Migration Office - furniture and fittings Dept of the Interior <ul style="list-style-type: none"> - Acquisition of Sites and Building - Dept of the Navy - ACT Police - Clothing and Equipment Dept of National Development <ul style="list-style-type: none"> - Postage, Telegrams and Telephone Services - Forestry (NT) - Aerial Photography Dept of Primary Industry Administration of Commerce (Trade Descriptions) Act Prime Minister's Dept - High Commissioner's Office - UK Dept of Industry and Trade - Trade Promotion Visits <ul style="list-style-type: none"> - Trade Publicity Dept of the Treasury <ul style="list-style-type: none"> - Office requisites, equipment etc - Loan Management Expenses Dept of Works <ul style="list-style-type: none"> - Furniture & Fittings - Depts of Customs and Excise and Treasury - ACT Capital Works and Services | | | |
| 85 | Automatic Data Processing | 26 Oct 1966 | 364 of 1964-65-66 | 122 |
| 86 | Automatic Data Processing (The Bureau of Census and Statistics Network) | 26 Oct 1966 | 360 of 1964-65-66 | 122 |
| 87 | The Report of the Auditor-General - Financial Year 1965-66 <ul style="list-style-type: none"> Dept of External Affairs - overseas accounts Dept of the Interior - Miscellaneous Revenue Dept of the Navy vehicle replacement policy Northern Territory Tourist Board - accounting standards Dept of Primary Industry <ul style="list-style-type: none"> - Levies and Charges - collection action - Accounting Dept of Trade and Industry - Departmental accounting standards Depts of Trade and Industry and Primary Industry (Joint Accounting Arrangements) | 20 Oct 1966 | 361 of 1964-65-66 | 91 |

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|---------------------|--|-----------------------------|-------------------------------|-----------------------------------|
| 88 | Treasury Minute on the 74th Report - Expenditure from the Advance to the Treasurer (Appropriation Act 1964-65) | 27 Oct 1966 | 362 of | * |
| 89 | The Sixth Committee | 27 Oct 1966 | 363 of 1964-65-66 | * |
| 90 | Treasury Minute on the 80th Report - Department of Customs and Excise - Excise Control Procedures | 18 May 1967 | 32 of 1967 | * |
| 91 | Treasury Minutes on the: 73rd Report - The Department of Social Services; 75th Report - Expenditure from the Consolidated Revenue Fund for the year 1964-65; and 87th Report - The Report of the Auditor-General - Financial Year 1965-66 | 5 Oct 1967 | 139 of 1967 | * |
| 92 | Index to the 1st to the 89th Reports of the Committee | 5 Oct 1967 | 118 of 1967 | * |
| 93 | Expenditure from the Advance to the Treasurer (Appropriation Act 1966-67) <ul style="list-style-type: none"> . Dept of Air - Travel . Dept of the Army - Pay and Allowances . Dept of Civil Aviation - Cocos Islands Working Advance . Dept of External Affairs <ul style="list-style-type: none"> - Salaries - Administrative expenses - Capital works and services . Dept of Housing - Temporary and Casual Employees . Dept of the Interior <ul style="list-style-type: none"> - travel - ACT City Omnibus Service . Dept of National Development <ul style="list-style-type: none"> - Bureau of Mineral Resources - Forestry and Timber Bureau . Dept of Navy <ul style="list-style-type: none"> - Pay and Allowances - RAN Reserve - Recoverable expenditure - other countries . Prime Minister's Dept - <ul style="list-style-type: none"> - High Commissioner's Office - UK - Official Establishments - Repairs and Maintenance | 26 Oct 1967 | 128 of 1967 | 135 |

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* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|--|-----------------------------|-------------------------------|-----------------------------------|
| 94 | Department of Immigration | 2 Nov 1967 | 207 of 1967 | 101 |
| 95 | Treasury Minutes on the: 78th Report - The Report of the Auditor-General - Financial Year 1964-65; 81st Report - The Supplementary Report of the Auditor-General - Financial Year 1964-65 (The Canberra Community Hospital); and 82nd Report - Expenditure from the Advance to the Treasurer (Appropriation Act 1965-66) | 7 May 1968 | 30 of 1968 | * |
| 96 | Expenditure from the Consolidated Revenue Fund for the year 1966-67 <ul style="list-style-type: none"> . Dept of Air <ul style="list-style-type: none"> - RAAF - Pay and Allowance in the nature of pay - Administrative expenses and general services - forces overseas - buildings and works - Equipment and stores - Aircraft and associated initial equipment - Recoverable expenditure - other countries . Dept of Civil Aviation <ul style="list-style-type: none"> - Civil Aviation Facilities - North Atlantic Air Navigation Facilities . Dept of Customs and Excise <ul style="list-style-type: none"> - office services - purchases of lunches . Dept of Defence <ul style="list-style-type: none"> - Administrative expenses - Recruiting campaign - medical fees - Recoverable expenditure - USA . Dept of Education and Science <ul style="list-style-type: none"> - Commonwealth Technical Scholarships Scheme - Australian National University - research and investigation in advanced education . Dept of External Affairs <ul style="list-style-type: none"> - Publications - Communication Equipment - International Atomic Energy Agency - Eastern Regional Organisation of Public Administration - OECD Assistance Committee - International Development and Relief - Salaries - Administrative Expenses - Capital Works . Dept of Health - Payments to the States . Dept of Housing - Salaries | 7 May 1968 | 31 of 1968 | 135 |

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* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|--|-----------------------------|-------------------------------|-----------------------------------|
| | Dept of the Interior | | | |
| | - Bureau of Meteorology | | | |
| | - Capital Works and Services - Dept of Civil Aviation | | | |
| | - Acquisition of Sites and Buildings - Dept of Health | | | |
| | Dept of Labour and National Service - Administration of National Service Act | | | |
| | Dept of National Development - Expenditure under the River Murray Waters Act | | | |
| | Dept of the Navy | | | |
| | - Travel | | | |
| | - General Stores | | | |
| | - Ships, Aircraft, Machinery and Plant Repair | | | |
| | - Naval Construction | | | |
| | - Recoverable expenditure - UK, other countries | | | |
| | Postmaster-General's Dept | | | |
| | - Stores and Material | | | |
| | - Capital works and services | | | |
| | Dept of Primary Industry | | | |
| | - Office requisites and equipments | | | |
| | - salaries | | | |
| | - recoverable expenditure - UK | | | |
| | - payments to or for the States | | | |
| | Repatriation Dept - telephone rental | | | |
| | concessions to pensions | | | |
| | Dept of Shipping and Transport - Purchase | | | |
| | Ships, materials and equipments | | | |
| | Dept of Territories | | | |
| | - Christmas Island - salaries | | | |
| | - Papua and New Guinea - Miscellaneous Services | | | |
| | - Capital Works and Services | | | |
| | Dept of Works | | | |
| | - Furniture and Fittings - Depts of Civil Aviation and Immigration | | | |
| | - Repairs and Maintenance - Dept of Territories | | | |
| | - Buildings, Works, Fittings and Furniture | | | |
| | - Capital works and Services - Dept of Territories | | | |
| 97 | Treasury Minute on the 83rd Report - The National Capital Development Commission | 6 Jun 1968 | 52 of 1968 | * |
| 98 | The Report of the Auditor-General - Financial Year 1966-67 | 6 Jun 1968 | 53 of 1968 | 136 |
| | - Accounting arrangements - North America | | | |
| | - Attorney-General's Dept - Commonwealth Police Force Salaries Fraud | | | |
| | - Dept of National Development - Sundry Debtors | | | |
| | - Dept of the Navy | | | |
| | - Stores and Store Accounting | | | |
| | - Destroyers | | | |

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* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|---|-----------------------------|-------------------------------|-----------------------------------|
| | Norfolk Island Administration - Internal Revenue | | | |
| | Postmaster-General's Dept - Losses and Stores | | | |
| | Dept of Shipping and Transport - Purchase of the M.V. <i>Neal Buxton</i> | | | |
| | Dept of Supply - Weapons Research Establishment, Woomera - Community Store | | | |
| | Dept of Works - Customs House, Melbourne | | | |
| 99 | Treasury Minutes on the 55th Report - Form of the Estimates | 6 Jun 1968 | 54 of 1968 | * |
| | Part I - Schedule of Salaries and Allowances | | | |
| | Part II - Deduction and Transfer Items; and | | | |
| | 71st Report - The Northern Territory Administration | | | |
| 100 | Expenditure from the Advance to the Treasurer (Appropriation Acts 1967-68) | 7 Nov 1968 | 214 of 1968 | 116 |
| | Attorney-General's Dept | | | |
| | - Patent, Trade Marks, Designs and Copyright | | | |
| | Offices - Travel - Courts Office (NT) - Jurors' and Witnesses' Fees | | | |
| | Dept of External Territories - Capital works and Services | | | |
| | Dept of the Interior | | | |
| | - Bureau of Meteorology | | | |
| | - ACT Services | | | |
| | - ACT Police - Salaries | | | |
| | - NT Services - Salaries | | | |
| | Dept of Supply | | | |
| | - Salaries and payments in the nature of salaries | | | |
| | - Patent Fees | | | |
| | - Weapons Research Establishment | | | |
| | Dept of Trade and Industry - Commercial Intelligence Service - Administrative expenses and salaries | | | |
| 101 | Treasury Minutes on the 18th report - The form and content of the financial documents presented to Parliament | 7 Nov 1968 | 215 of 1968 | * |
| | 77th report - Treasury Regulation 53; and | | | |
| | 94th report - Department of Immigration | | | |

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* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|---|-----------------------------|-------------------------------|-----------------------------------|
| 102 | Expenditure from the Consolidated Revenue Fund for the year 1967-68 (Appropriation Acts 1967-68) <ul style="list-style-type: none"> . Dept of Air - Salaries . Dept of the Army - Arms, Armament and Equipment . Attorney-General's Dept <ul style="list-style-type: none"> - High Court - Administrative Expenses - Bankruptcy Branch - Salaries - Conciliation and Arbitration - Administrative Expenses - Office of the Commissioner of Trade Practices - Administrative Expenses - Australian Police College - Salaries . Dept of Civil Aviation <ul style="list-style-type: none"> - Postage, Telegrams and telephone services - Aircraft launches, vehicles, engines and equipment . Dept of Education and Science - Commonwealth Scholarships Scheme . Dept of External Affairs <ul style="list-style-type: none"> - Population Commission - administrative expenses - Overseas posts - administrative expenses . Dept of External Territories - Capital Works and Services . Dept of the Interior <ul style="list-style-type: none"> - News and Information Bureau - Meteorological Services - Capital Works and Services . Dept of the Navy - Machinery and Plant for Naval Dockyards and Establishments . Postmaster-General's Dept <ul style="list-style-type: none"> - Stores and material - Engineering Services - Technical and other services . Prime Minister's Dept <ul style="list-style-type: none"> - Assistance to Australian composers - official establishments - Furniture and Fittings . Dept of Trade and Industry <ul style="list-style-type: none"> - Australian Industrial Research and Development Grants Board - Commercial Intelligence Service - Administrative expenses and Salaries | 21 Nov 1968 | 219 of 1968 | 120 |
| 103 | Financial Regulations | 27 Nov 1968 | 216 of 1968 | 111 |

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* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|---|-----------------------------|-------------------------------|-----------------------------------|
| 104 | Commonwealth Serum Laboratories Commission | 6 Mar 1969 | 10 of 1969 | 138 |
| 105 | The Report of the Auditor-General - Financial Year 1967-68 <ul style="list-style-type: none"> . Dept of the Army - Army Pay Accounting Service . Dept of External Affairs - Embassy Accommodation, Paris . Dept of Health - Northern Territory Health Services . Dept of the Navy - HMAS Albatross on fire . Superannuation Board - 'Buy Back' investments . Higher Duties Allowances - Overpayments | 20 Mar 1969 | 12 of 1969 | 136 |
| 106 | Commonwealth Fire Board | 17 Apr 1969 | 22 of 1969 | 136 |
| 107 | Subscriber Trunk Dialling Telephone Facilities (STD) | 1 May 1969 | 23 of 1969 | 126 |
| 108 | Treasury Minute on the 34th Report - The Trust Fund | 22 May 1969 | 51 of 1969 | * |
| 109 | The Supplementary Report of the Auditor-General - Financial Year 1967-68 <ul style="list-style-type: none"> . Australian Egg Board . War Service Homes Insurances Trust Account | 22 May 1969 | 52 of 1969 | 116 |
| 110 | The Australian Broadcasting Commission | 28 Aug 1969 | 173 of 1969 | 117 |
| 111 | Treasury Minute on the 103rd Report - Financial Regulations | 23 Sep 1969 | 159 of 1969 | * |
| 112 | Commonwealth Advertising | 23 Sep 1969 | 160 of 1969 | 131 |
| 113 | The Report of the Auditor-General - Financial Year 1968-69 <ul style="list-style-type: none"> . Army - Purchase of Utilities and Amplifiers . Navy - Search and Rescue Craft . Dept. of Social Security - Reconciliation of Drawing Accounts | 25 Sep 1969 | 161 of 1969 | 136 |
| 114 | The Seventh Committee | 25 Sep 1969 | 162 of 1969 | * |

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* not applicable
n.p. not yet presented

| No of Report | Title | Date of Presentation | Parliamentary Paper No | Finance Minute - Report No |
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| 115 | Expenditure from Advance to the Treasurer (Appropriation Acts 1968-69) Dept. of Interior - War Graves - Administrative Expenses - ACT Police, Stationary - NT Forestry Branch - Acquisition of Sites and Buildings - Loans to ACT Building Societies | 23 Apr 1970 | 55 of 1970 | 132 |
| 116 | Treasury Minutes on the 100th Report - Expenditure from the Advance to the Treasurer (Appropriation Acts 1967-68); and 109th Report - The Supplementary Report of the Auditor-General - Financial Year 1967-68 | 7 May 1970 | 62 of 1970 | * |
| 117 | Treasury Minute on the: 110th Report - The Australian Broadcasting Commission | 11 Jun 1970 | 102 of 1970 | * |
| 118 | Expenditure from the Consolidated Revenue Fund for the year 1968-69 (Appropriation Acts 1968-69) Dept. of Air - Research & Development Dept. of Education and Science - Capital Works, ANU - Curriculum Development Dept. of External Affairs - Overseas Service, Furniture & Fittings Dept. of Housing - Migrant Transitory Accommodation, Furniture & Buildings Dept. of Interior - News & Information Bureau, Administrative Expenses - Social, Cultural & Community Services ACT - Welfare of NT Aborigines, Education, Building Repair - Acquisition of Sites & Buildings for Army, Dept. Civil Aviation & Dept. Interior Navy - Building & Maintenance Works - Delays in Rendition of Claims & Finalisation of Arrangements PMG's Office - Broadcasting & Television Services, Administrative Costs & Capital Works | 11 Jun 1970 | 103 of 1970 | 138 |

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* not applicable
n.p. not yet presented

| No of Report | Title | Date of Presentation | Parliamentary Paper No | Finance Minute - Report No |
|--------------|---|----------------------|------------------------|----------------------------|
| 119 | The Supplementary Report of the Auditor-General - Financial Year 1968-69 - Australian Dairy Produce Board - Delay in Submission of Dairy Industry Stabilisation Account - Canberra Community Hospital - Outstanding Debts - National Library of Australia - Stocktaking - Superannuation Fund - Late Presentation of Financial Statements | 12 Jun 1970 | 104 of 1970 | 129 |
| 120 | Treasury Minute on the 102nd Report - Expenditure from the Consolidated Revenue Fund for the year 1967-68 (Appropriation Acts 1967-68) | 4 Sep 1970 | 254 of 1970 | * |
| 121 | The Department of Shipping and Transport | 4 Sep 1970 | 155 of 1970 | 143 |
| 122 | Treasury Minutes on the: 85th Report - Automatic Data Processing; and 86th Report - Automatic Data Processing (The Bureau of Census and Statistics Network) | 15 Sep 1970 | 156 of 1970 | * |
| 123 | Expenditure from Advance to the Treasurer (Appropriation Acts 1969-70) Dept. of Civil Aviation - Capital Works and Services Dept. of Education and Science - ACT Pre School Teacher Salaries Dept. of Interior - Postage, Telegrams & Telephone Services - Salaries - Rent | 28 Oct 1970 | 235 of 1970 | 145 |

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* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute Report No</u> |
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|-----|---|-------------|-------------|-----|
| | <ul style="list-style-type: none"> . Australian Broadcasting Control Board -- Expenditure under the Broadcasting & Television Act . Repatriation Dept. - Salaries . Taxation Office - Remission of Taxes . Dept. of Works - Furniture & Fittings <ul style="list-style-type: none"> - Repairs and Maintenance - Building & Works | | | |
| 124 | Expenditure from the Consolidated Revenue Fund for the year 1969-70 (Appropriation Acts 1969-70) <ul style="list-style-type: none"> . Dept. Education & Science - Administrative Expenses <ul style="list-style-type: none"> - Assistance to ACT Independent Schools - Australian Universities Commission - Capital Works ANU and CCAE - Optical Telescope - NT Education Services . Dept. Interior - Rent <ul style="list-style-type: none"> - Australian War Memorial - ACT Flats Caretaking - Acquisition of Sites & Buildings . Dept. National Development - Matmp Salaries . PMG's Dept. - Subsidy for Landline Services for News Relays . Prime Minister's Dept. - Publication Expenses of Office of Aboriginal Affairs . Commonwealth Railways <ul style="list-style-type: none"> - Stores & Materials - Administrative Expenses - Buildings Plant & Equipment . Dept. Works - Buildings & Works for Taxation Office <ul style="list-style-type: none"> - Sound Broadcasting Transmission, ABC . Dept. Defence - Computer Purchase . Dept. Supply - Defence Research & Development Establishments, Reserve Stocks | 30 Oct 1970 | 237 of 1970 | 142 |
| 125 | Index - 1st to 114th Reports of the Committee | 16 Feb 1971 | 145 of 1971 | * |
| 126 | Treasury Minute on the 107th Report - Subscriber Trunk Dialling Telephone Facilities (STD) | 18 Feb 1971 | 261 of 1971 | * |

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* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute Report No</u> |
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|-----|--|-------------|-------------|-----|
| 127 | The Report of the Auditor-General - Financial Year 1969-70 <ul style="list-style-type: none"> . Dept. Education & Science - Fire Damage to Iynsham School . Dept. Social Services - Fraud at Lithgow Regional Office . Dept. Works - Defence Works Programme . Australian Wool Board - Fire in Botary Wool Stones . Responsibilities of the Auditor-General | 7 Apr 1971 | 239 of 1971 | 143 |
| 128 | The Australian Tourist Commission | 6 May 1971 | 105 of 1971 | 136 |
| 129 | Treasury Minute on the 119th Report - The Supplementary Report of the Auditor-General - Financial Year 1968-69 | 3 Aug 1971 | 106 of 1971 | * |
| 130 | Treasury Minute on the 84th Report - Expenditure from the Consolidated Revenue Fund for the year 1965-66 | 5 Aug 1971 | 107 of 1971 | * |
| 131 | Treasury Minute on the 112th Report - Commonwealth Advertising | 5 Aug 1971 | 137 of 1971 | * |
| 132 | Treasury Minute on the 115th Report - Expenditure from the Advance to the Treasurer (Appropriation Acts 1968-69) | 5 Aug 1971 | 138 of 1971 | * |
| 133 | Expenditure from Advance to the Treasurer (Appropriation Acts 1970-71) <ul style="list-style-type: none"> . Parliamentary Library - Parliamentary Librarian Salary . Joint House Dept. - Travelling Expenses . Dept. Civil Aviation - Salaries . Dept. Education & Science - Metric Conversion Board, Salaries . Dept. External Territories - Cocos Island, Incidental Expenditure . Dept. Health - NT Health Services Salaries . Dept. Interior - Electoral Branch Salaries - ACT Children's Centre | 10 Nov 1971 | 255 of 1971 | 145 |

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* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|---|-----------------------------|-------------------------------|-----------------------------------|
| | <ul style="list-style-type: none"> Dept. Primary Industry - Travelling Costs in Admin. of Commerce Act - BAE Salaries Dept. Navy - Payment Under Commonwealth Employees Compensation Act Dept. Air - Hire of Equipment - Administrative Expenses Dept. Supply - Working Capital Advances - Furniture Removals and Storage | | | |
| 134 | Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1970-71) | 8 Dec 1971 | 18 of 1972 | 143 |
| | <ul style="list-style-type: none"> Dept. Civil Aviation - Air Services Subsidies - Capital Works Dept. Education & Science - University Training for National Servicemen - Assistance to NT Independent Schools Dept. External Territories - Salaries for Australian School of Pacific Administration Dept. Health - ACT Health Services - NT Health Services Dept. Interior - Rent for Foreign Affairs - Administrative Expenses for Electoral Branch - ACT Services - Rent for Dept. Supply Dept. Prime Minister & Cabinet - Administrative Expenses for UK High Commissioner's Office & for Official Establishments Dept. Social Services - Subsidies to Senior Citizens Centres & Home Care Services Dept. Navy - Administrative Expenses | | | |
| 135 | Treasury Minutes on the: 93rd Report - Expenditure from the Advance to the Treasurer (Appropriation Act 1966-67); and 96th Report - Expenditure from the Consolidated Revenue Fund for the Year 1966-67 | 9 Mar 1972 | 75 of 1972 | * |
| 136 | Treasury Minutes on the: 98th Report - The Report of the Auditor-General - Financial Year 1966-67; 105th Report - The Report of the Auditor-General - Financial Year 1967-68; | 27 Apr 1972 | 76 of 1972 | * |

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* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|---|-----------------------------|-------------------------------|-----------------------------------|
| | <ul style="list-style-type: none"> 106th Report - Commonwealth Fire Board; 113th Report - The Report of the Auditor-General - Financial Year 1968-69; and 128th Report - The Australian Tourist Commission | | | |
| 137 | The Report of the Auditor-General - Financial Year 1970-71 | 18 May 1972 | 77 of 1972 | 149 |
| | <ul style="list-style-type: none"> Dept. Army - Loss by Fire of Workshop Building - Purchase of Prime-Movers and Semi-Trailers Dept. Foreign Affairs - Accounting at Overseas Posts Dept. Interior - NT Misappropriations PMG's Dept. - Hirsers' Television & Broadcast Licences Dept. Supply - Sale of Waste Paper Dept. Works - Recoverable Administrative Charges - Construction of Incinerator - Fire Prevention in Computer Installations | | | |
| 138 | Treasury Minutes on the: 104th Report - Commonwealth Serum Laboratories Commission; and 118th Report - Expenditure from the Consolidated Revenue Fund for the year 1968-69 (Appropriation Acts 1968-69) | 12 Sep 1972 | 180 of 1972 | * |
| 139 | Internal Audit | 12 Sep 1972 | 181 of 1972 | 149 |
| 140 | Expenditure from the Advance to the Treasurer (Appropriation Acts 1971-72) | 21 Sep 1972 | 182 of 1972 | 149 |
| | <ul style="list-style-type: none"> Dept. Air - Pay for Citizen's Air Force - Civil Personnel Salaries - Administrative Expenses Attorney-General's Dept. - Australian Police in UN Peacekeeping Forces in Cyprus Dept. Education & Science - ACT School Janitor Services - ACT Pre-School Education - NT Schools Cleaning - NT Commonwealth Teachers' Salaries | | | |

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* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|---|-----------------------------|-------------------------------|-----------------------------------|
| | <ul style="list-style-type: none"> • Dept. External Territories - PNG Public Service, Salaries & Training • Dept. Supply - Administrative Expenses <ul style="list-style-type: none"> - Defence Research Establishments Salaries - Furniture Removals • Dept. Trade & Industry - Trade Commissioner Salaries and Other Expenditure | | | |
| 141 | Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1971-72) | 24 Oct 1972 | 215 of 1972 | 149 |
| | <ul style="list-style-type: none"> • Dept. Air - Overtime <ul style="list-style-type: none"> - Aircraft Purchase, Manufacture & Lease • Dept. Army - ANZUK Logistic Support Trust Account <ul style="list-style-type: none"> - Transportation Equipment • Attorney-General's Dept. - Commonwealth Police Force • Dept. Education & Science - Canberra School of Music <ul style="list-style-type: none"> - Assistance for NT Independent Schools • Dept. Environment, Aborigines and the Arts - Commonwealth Archives Equipment • Dept. Immigration - Migrant Hostels <ul style="list-style-type: none"> - Overseas Posts Property Maintenance & Furniture • Dept. Primary Industry - Expenditure on War Service Land Settlement Scheme <ul style="list-style-type: none"> - Wool Research | | | |
| 142 | Treasury Minute on the 124th Report - Expenditure from the Consolidated Revenue Fund for the Year 1969-70 (Appropriation Acts 1969-70) | 24 Oct 1972 | 218 of 1972 | * |
| 143 | Treasury Minutes on the: 121st Report - The Department of Shipping and Transport; 127th Report - The Report of the Auditor-General - Financial Year 1969-70; and 134th Report - Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1970-71) | 23 Mar 1973 | 105 of 1973 | * |
| 144 | Department of Education and Science | 29 May 1973 | 106 of 1973 | 159 |

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|---------------------|---|-----------------------------|-------------------------------|-----------------------------------|
| 145 | Treasury Minutes on the: 123rd Report - Expenditure from the Advance to the Treasurer (Appropriation Acts 1969-70); and 133rd Report - Expenditure from the Advance to the Treasurer (Appropriation Acts 1970-71) | 13 Sep 1973 | 213 of 1973 | * |
| 146 | The Report of the Auditor-General - Financial Year 1971-72 | 18 Oct 1973 | 214 of 1973 | 159 |
| | <ul style="list-style-type: none"> • Dept. Air - Accounting for Supplies Purchased Overseas • Dept. Civil Aviation - Fraudulent Salary Payments • Defence Services - Procurement in USA • Public Service Board - Incorrect Payments to Officers Leaving the Service • Dept. Supply - Production Capacity at Government Factories <ul style="list-style-type: none"> - Over-Expenditure by the Government Aircraft Factories • Dept. Treasury - Works Services Trust Account • Dept. Works - Tullamarine Airport Claim Against Private Consultant | | | |
| 147 | Expenditure from the Advance to the Treasurer (Appropriation Acts 1972-73) | 19 Nov 1973 | 334 of 1973 | 156 |
| | <ul style="list-style-type: none"> • Attorney-General's Dept. - Overtime <ul style="list-style-type: none"> - Court Reporting Branch Salaries - Office of Commissioner of Trade Practices - Commonwealth Police Force Salaries and Other Expenditure • Dept. Capital Territory - Administrative Expenses • Dept. Education - ACT Pre-School Education • Dept. Northern Territory - General Welfare Services <ul style="list-style-type: none"> - Mines Branch - Railway Freight Subsidies • Dept. Primary Industry - Forestry & Timber Bureau <ul style="list-style-type: none"> - Tobacco Industry Trust Account - Export Inspection Services • Dept. Science - Metric Conversion Board • Dept. Services & Property - Overtime • Dept. Works - Building & Works for Dept. Education NT | | | |

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|---|-----------------------------|-------------------------------|-----------------------------------|
| 148 | Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1972-73) | 29 Nov 1973 | 289 of 1973 | 156 |
| | <ul style="list-style-type: none"> . Attorney-General's Dept. - ACT Police Clothing & Equipment . Dept. Capital Territory - ACT Police <ul style="list-style-type: none"> - Paid Parking Equipment - Vehicle Test Station Equipment . ACT Housing Trust Account . Dept. Education - Commonwealth Teaching Service Scholarships . Dept. Immigration - Adult Migrant Education . Dept. Labour - Training Expenses . Dept. Northern Territory - Service Charges for Nhulunbuy Township <ul style="list-style-type: none"> - Capital Works & Services - Loans for Encouragement of Primary Production - NT Housing Commission . Dept. Services and Property - Administration of the Commonwealth Electoral Act | | | |
| 149 | Treasury Minutes on the: 137th Report - The Report of the Auditor-General - Financial Year 1970-71; 139th Report - Internal Audit; 140th Report - Expenditure from the Advance to the Treasurer (Appropriation Acts 1971-72); and 141st Report - Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1971-72) | 28 Nov 1974 | 308 of 1974 | * |
| 150 | The Report of the Auditor-General - Financial Year 1972-73 | 28 Nov 1974 | 309 of 1974 | 164 |
| | <ul style="list-style-type: none"> . Dept. Aboriginal Affairs - Aboriginal Self-Help Housing . Dept. Army - Purchase of Trailer-Mounted Refrigerators . Dept. Defence - Cleaning Contract . PMG's Dept. - Common User Data Network . Dept. Supply - Payment in Advance for Fork-Lift Trucks . Dept. Works - Payment in Advance for Supplies ACT <ul style="list-style-type: none"> - Accelerated Expenditure NT | | | |
| 151 | Payment of Accounts | 4 Dec 1974 | 327 of 1974 | 164 |

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* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|--|-----------------------------|-------------------------------|-----------------------------------|
| 152 | Expenditure from the Advance to the Treasurer (Appropriation Acts 1973-74) | 11 Dec 1974 | 310 of 1974 | 161 |
| | <ul style="list-style-type: none"> . Attorney-General's Dept. - Payment in Lieu of Leave to Widow of Judge . Dept. Customs & Excise - Payment to PMG for Collection of Import Duty . Office of Australian Development Assistance Agency <ul style="list-style-type: none"> - Administrative Expenses - Colombo Plan . Dept. Prime Minister and Cabinet - Australian Council for the Arts . Dept. Science - Patents Office Administrative Expenses . Dept. Services & Property - Overseas Property Bureau . Dept. Special Minister of State - Salaries & Travelling <ul style="list-style-type: none"> - Printing of Gazette | | | |
| 153 | Delays in Occupancy of Leased Premises | 15 May 1975 | 74 of 1975 | 170 |
| 154 | Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1973-74) | 4 Jun 1975 | 97 of 1975 | 161 |
| | <ul style="list-style-type: none"> . Attorney-General's Dept. - NT Police Force . Commonwealth Railways - North Australia Railway <ul style="list-style-type: none"> - Equipment & Stores . Dept. Defence - Computer Services . Dept. Education - Capital Works . Dept. Health - Serum Laboratories Commission . Dept. Media - AGPS <ul style="list-style-type: none"> - Stores Suspense Trust Account . Dept. Minerals & Energy - EMR Contract Investigations . Dept. Northern Territory - Traffic Administration . Dept. Prime Minister & Cabinet - Tariff Adjustment Reduction . Dept. Tourism & Recreation - Development of Tourist Attractions <ul style="list-style-type: none"> - Community Recreation Complexes - National Sporting Organisations . Dept. Transport - Transport Equipment . Dept. Treasury - Australian Taxation Office . Dept. Urban & Regional Development - National Estate | | | |

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* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> | <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|--|-----------------------------|-------------------------------|-----------------------------------|---------------------|--|-----------------------------|-------------------------------|-----------------------------------|
| 155 | Index - 1st to 142nd Reports | 4 Jun 1975 | 98 of 1975 | * | | | | | |
| 156 | Treasury Minutes on the: 147th Report - Expenditure from the Advance to the Treasurer (Appropriation Acts 1972-73); and 148th Report - Expenditure from the Consolidated Revenue Fund (Appropriation Acts) 1972-73) | 5 Jun 1975 | 84 of 1975 | * | | | | | |
| 157 | The Report of the Auditor-General - Financial Year 1973-74 <ul style="list-style-type: none"> • Dept. Defence - Industrial Wheeled Tractors - RAAF Base Tindal • Dept. Education - Tertiary Allowance Scheme - Salaries • Dept. Manufacturing Industry - Production Performance Allowance Scheme • Dept. Prime Minister & Cabinet - Australian Council for the Arts | 27 Apr 1976 | 97 of 1976 | 169 | | | | | |
| 158 | Expenditure from the Advance to the Treasurer (Appropriation Acts 1974-75) <ul style="list-style-type: none"> • Dept. Defence - Aircraft & Equipment • Dept. Education - Aboriginal Study Grants - Adult Secondary Education Scheme • Dept. Housing & Construction - Capital Works • Dept. Labour & Immigration - Employment Training • Dept. Prime Minister & Cabinet - Official Hospitality • Dept. Services & Property - Administrative Expenses • Dept. Social Security - Welfare Salaries • Dept. Special Minister of State - Archives - Grants Commission | 20 May 1976 | 131 of 1976 | 166 | 161 | Treasury Minutes on the: 152nd Report - Expenditure from the Advance to the Treasurer (Appropriation Acts 1973-74); and 154th Report - Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1973-74) | 14 Oct 1976 | 302 of 1976 | * |
| 159 | Treasury Minutes on the: 144th Report - Department of Science and Education; and 146th Report - The Report of the Auditor-General - Financial Year 1971-72 | 20 May 1976 | 132 of 1976 | * | 162 | Inquiry into the Financial Administration of the Department of Aboriginal Affairs | 24 Mar 1977 | 77 of 1977 | * |
| 160 | Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1974-75) <ul style="list-style-type: none"> • Attorney-General's Dept. - Australian Legal Aid Office | 1 Jun 1976 | 133 of 1976 | 166 | 163 | Expenditure from the Advance to the Treasurer (Appropriation Acts 1975-76) <ul style="list-style-type: none"> • Dept. Aboriginal Affairs - Hire & Running Costs of Motor Vehicles • Dept. Administrative Services - Office Services - Acquisition of National Relics - Cocos Islands • Attorney-General's Dept. - Postage & Telephones • Dept. Capital Territory - Hire & Running Costs of Motor Vehicles - ACT Police • Dept. Defence - Replacement Equipment & Stores • Dept. Education - TEAS • Dept. Industry & Commerce - Tourism Development Loans • Dept. National Resources - Atomic Energy Commission • Dept. Prime Minister & Cabinet - Childhood Services • Dept. Science - Antarctic Division • Dept. Social Security - Council for Rehabilitation of the Disabled • Dept. Treasury - Capital Works | 24 May 1977 | 128 of 1977 | 170 |

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* not applicable
n.p. not yet presented

* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|---|-----------------------------|-------------------------------|-----------------------------------|
| 164 | Treasury Minutes on the: 150th Report - The Report of the Auditor-General - Financial Year 1972-73; and 151st Report - Payment of Accounts | 26 May 1977 | 89 of 1977 | * |
| Spec. | Proceedings of the Conference of Commonwealth and State Public Accounts Committees | 27 Oct 1977 | 224 of 1977 | * |
| 165 | The Report of the Auditor-General - Financial Year 1974-75 <ul style="list-style-type: none"> . Dept. Construction - Extension to Sydney Telephone Exchange - Wellington Telephone Exchange . Dept. Environment, Housing & Community Development - Expenditure Without Warrant Authority . Dept. Industry & Commerce - Australian Government Clothing Factory | 13 Oct 1977 | 229 of 1977 | 170 |
| 166 | Finance Minutes on: Report 158 - Expenditure from the Advance to the Treasurer (Appropriation Acts 1974-75); and Report 160 - Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1974-75) | 4 Nov 1977 | 230 of 1977 | * |
| 167 | The Report of the Auditor-General - Financial Year 1975-76 <ul style="list-style-type: none"> . Dept. Administrative Services - Commonwealth Government Stores Trust Account . Dept. Construction - Fire Protection . Dept. Foreign Affairs - Unauthorised Payment . Dept. Northern Territory - Public Utility Services . Dept. Productivity - Mirage Aircraft . Dept. Social Security - Internal & External Fraud | 4 Nov 1977 | 232 of 1977 | 180 |
| 168 | Expenditure from the Advance to the Treasurer (Appropriation Acts 1976-77) <ul style="list-style-type: none"> . Dept. Administrative Services - Commonwealth Police - Salaries to Staff of Ministers - Capital Works | 4 Nov 1977 | 231 of 1977 | 177 |

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* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|--|-----------------------------|-------------------------------|-----------------------------------|
| | <ul style="list-style-type: none"> . Attorney-General's Dept. - Legal Aid . Dept. Capital Territory - ACT Police . Dept. Defence - Increase in Contract Price of Armoured Vehicles . Dept. National Resources - Investments in Petroleum & Mineral Development . Dept. Science - Turn-Around Ranging Station | | | |
| 169 | Finance Minute on Report 157 - The Report of the Auditor-General - Financial Year 1973-74 | 31 May 1978 | 53 of 1978 | * |
| 170 | Finance Minutes on Reports: 153 - Delays in Occupancy of Leased Premises; 163 - Expenditure from the Advance to the Treasurer (Appropriation Acts - 1975-76); and 165 - The Report of the Auditor-General - Financial Year 1974-75 | 21 Nov 1978 | 337 of 1978 | * |
| 171 | The Report of the Auditor-General - Financial Year 1976-77 <ul style="list-style-type: none"> . Australian Broadcasting Tribunal - Revised Expenditure Estimates . Australian Wheat Board - Payments under the Wheat Industry Stabilization Act . Darwin Community College - Delay in Presentation of Financial Statements . Dept. Aboriginal Affairs - Housing Rental . Dept. Construction - Lavack Barracks & RAAF Base, Townsville . Dept. Defence - Procurement of Liquid Oxygen Tank/Vaporiser Units - Asphalt Mixing Plant . Dept. Education - Housing Rental & Records . Dept. Environment, Housing & Community Development - CALF . Superannuation Fund - Financial Statements | 21 Nov 1978 | 338 of 1978 | 180 |
| 172 | Financing and Administration of Property owned or leased Overseas by the Commonwealth Government | 21 Nov 1978 | 339 of 1978 | 195 |
| 173 | Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1977-78) <ul style="list-style-type: none"> . Dept. Defence - Travelling & Subsistence . Dept. Immigration & Ethnic Affairs - Assisted Migration Programme . Dept. Industry & Commerce - Assistance to Shipbuilding Industry | 21 Nov 1978 | 340 of 1978 | 177 |

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* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|---|-----------------------------|-------------------------------|-----------------------------------|
| 174 | Use of ADP in the Commonwealth Public Sector - Acquisition of Systems in the Public Service | 24 Nov 1978 | 341 of 1978 | 183 |
| 175 | Use of ADP in the Commonwealth Public Sector - the MANDATA Project | 9 Oct 1979 | 218 of 1979 | 183 |
| 176 | The Report of the Auditor-General - Financial Year 1977-78 <ul style="list-style-type: none"> . Dept. Defence - RAN Pipelines, Fremantle . Dept. Education - TEAS Eligibility & Overpayments . Dept. Primary Industry - Beef Industry Incentive Payments | 6 Nov 1979 | 277 of 1979 | 185 |
| 177 | Finance Minute on Reports 168 - Expenditure from the Advance to the Treasurer (Appropriation Acts - 1976-77); and 173 - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1977-78) | 6 Nov 1979 | 276 of 1979 | * |
| 178 | Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1978-79) <ul style="list-style-type: none"> . Dept. Defence - Naval Construction - Variation in Estimates - Replacement Weapons & Ammunents - Fuels - Defence Cooperation, Indonesia - Defence Research Salaries . Dept. Foreign Affairs - Unrecouped Expenditure . Dept. Science & the Environment - Antarctic Division, Telephone Billings | 13 Nov 1979 | 286 of 1979 | 180 |
| 179 | Annual Report 1979 | 5 Sept 1980 | 260 of 1980 | * |
| 180 | Finance Minutes on Reports: 171 - The Report of the Auditor-General - Financial Year 1976-77; and 178 - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1978-79) | 28 Aug 1980 | 261 of 1980 | * |
| 181 | Canberra Commercial Development Authority | 28 Aug 1980 | 225 of 1980 | 214 |
| 182 | Pharmaceutical Benefits Scheme - Chemists Remuneration | 16 Sep 1980 | 233 of 1980 | 206 |

* not applicable
n.p. not yet presented

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|---------------------|--|-----------------------------|-------------------------------|-----------------------------------|
| 183 | Finance Minutes on Reports: 174 - Use of ADP in the Commonwealth Public Sector - Acquisition of Systems in the Public Service; and 175 - Use of ADP in the Commonwealth Public Sector - the MANDATA Project | 16 Sep 1980 | 234 of 1980 | * |
| 184 | Internal Audit in the Australian Public Service - A Discussion Paper | 11 Feb 1981 | 1 of 1981 | 211 |
| 185 | Finance Minute on Report 176 - The Report of the Auditor-General - Financial Year 1977-78 | 13 Feb 1981 | 67 of 1981 | * |
| 186 | Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1979-80) <ul style="list-style-type: none"> . Dept. Finance - Expenditure in Excess of Governor-General's Warrant . Dept. Social Security - Administrative Expenses . Dept. Transport - Salaries . Dept. Veterans' Affairs - Repatriation Benefits | 13 Feb 1981 | 64 of 1981 | 217 |
| 187 | Reports of the Auditor-General - Financial Year 1978-79 <ul style="list-style-type: none"> . Dept. Defence - Repair & Overhaul of Aircraft . Dept. Primary Industry - Apprehension of Foreign Fishing Vessels . Dept. Social Security - Payment of Pensions & Benefits Overseas | 5 March 1981 | 65 of 1981 | 218 |
| 188 | Annual Report 1980-81 | 27 Oct 1981 | 235 of 1981 | * |
| 189 | Airport Fire Tenders | 27 Oct 1981 | 259 of 1981 | 219 |
| 190 | Inquiry into Petroleum Royalties and Excise | 27 Oct 1981 | 236 of 1981 | 215 |
| 191 | Commonwealth Government Financial Administration - A Handbook | 10 Nov 1981 | 211 of 1981 | * |
| 192 | Collection and Dissemination of Statistics - A Discussion Paper | 10 Nov 1981 | 237 of 1981 | 207 |

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* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|---|-----------------------------|-------------------------------|-----------------------------------|
| 193 | Reports of the Auditor-General 1979-80 and March 1981 <ul style="list-style-type: none"> . Dept. Defence - HMAS Stirling . Dept. Transport - Second Hobart Bridge . ACT Schools Authority - Delays in Presentation of Financial Statements . Dept. Foreign Affairs - Accounting at Overseas Posts | 20 Apr 1982 | 84 of 1982 | 220 |
| 194 | Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1980-81) <ul style="list-style-type: none"> . Australian Federal Police - Administrative Expenses . Dept. Defence - Medical & Dental Services . Depts. Finance & Defence - Natural Disaster Relief . Dept. Industry & Commerce - Reserve Capacity Maintenance | 20 Apr 1982 | 85 of 1982 | 208 |
| 195 | Finance Minute on Report 172 - Financing and Administration of Property owned or leased Overseas by the Commonwealth Government | 20 Apr 1982 | 86 of 1982 | * |
| 196 | The Australian War Memorial Conservation and Curatorial Functions | 27 Apr 1982 | 87 of 1982 | 221 |
| 197 | Coal Export Duty | 29 Apr 1982 | 88 of 1982 | 205 |
| 198 | Department of Industry and Commerce - Government Aircraft Factories | 4 May 1982 | 93 of 1982 | 242 |
| 199 | The Form and Standard of Financial Statements for Commonwealth Undertakings - A Discussion Paper | 28 Oct 1982 | 255 of 1982 | 210 |
| 200 | Annual Report 1981-82 | 9 Dec 1982 | 446 of 1982 | * |
| 201 | Efficiency Audit - Administration of Bilateral Aid | 10 Nov 1982 | 315 of 1982 | 271 |
| 202 | The Selection and Development of Senior Managers in the Commonwealth Public Service | 28 Oct 1982 | 311 of 1982 | 245 |

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* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|---|-----------------------------|-------------------------------|-----------------------------------|
| 203 | Medical Fraud and Overseervicing - Progress Report | 9 Dec 1982 | 445 of 1982 | 212 |
| 204 | Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1981-82) <ul style="list-style-type: none"> . Government Printer - Loss on Operations . Student Assistance Programs - Isolated Children . Dept. Capital Territory - Salaries and Allowances . Dept. Aviation - Air Services Subsidy | 19 Oct 1983 | 177 of 1983 | 235 |
| 205 | Finance Minute on Report 197 - Coal Export Duty | 20 Oct 1983 | 148 of 1983 | * |
| 206 | Finance Minute on Report 182 - Pharmaceutical Benefits Scheme - Chemists Remuneration | 1 Nov 1983 | 248 of 1983 | * |
| 207 | Finance Minute on Report 192 - Collection & Dissemination of Statistics - A Discussion Paper | 2 Nov 1983 | 228 of 1983 | * |
| 208 | Finance Minute on Report 194 - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1980-81) | 3 Nov 1983 | 226 of 1983 | * |
| 209 | Reports of the Auditor-General - 1980-81 <ul style="list-style-type: none"> . Dept. Social Security - Assistance for Homeless Persons - National Benefits System . Dept. Finance - Expenditure in Excess of Governor-General's Warrant - Closing of Accounts at Year End | 8 Nov 1983 | 247 of 1983 | 230 |
| 210 | Finance Minute on Report 199 - The Form and Standards for Financial Statements for Commonwealth Undertakings - A Discussion Paper | 9 Nov 1983 | 245 of 1983 | * |
| 211 | Finance Minute on Report 184 - Internal Audit in the Australian Public Service - A Discussion Paper | 10 Nov 1983 | 236 of 1983 | * |

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* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|---|-----------------------------|-------------------------------|-----------------------------------|
| 212 | Finance Minute on Report 203 - Medical Fraud and Over-servicing - Progress Report | 15 Nov 1983 | 251 of 1983 | * |
| 213 | Income Maintenance Programs; Volume 1 - A Discussion Paper Volume 2 - Program Descriptions | 1 Dec 1983 | 308 of 1983 321 of 1983 | 246 |
| 214 | Finance Minute on Report 181 - Canberra Commercial Development Authority | 6 Dec 1983 | 310 of 1983 | * |
| 215 | Finance Minute on Report 190 - Inquiry into Petroleum Royalties & Excise | 30 Nov 1983 | 319 of 1983 | * |
| 216 | Joint Committee of Public Accounts - Annual Report 1982-83 | 8 Dec 1983 | 314 of 1983 | * |
| 217 | Finance Minute on Report 186 - Expenditure from the Advance to the Minister for Finance (Appropriation Acts) | 13 Dec 1983 | 312 of 1983 | * |
| 218 | Finance Minute on Report 187 - Reports of the Auditor-General - Financial Year 1978-79 | 13 Dec 1983 | 313 of 1983 | * |
| 219 | Finance Minute on Report 189 - Airport fire tenders | 15 Dec 1983 | 315 of 1983 | * |
| 220 | Finance Minute on Report 193 - Reports of the Auditor-General 1979-80 and March 1981 | 14 Dec 1983 | 316 of 1983 | * |
| 221 | Finance Minute on Report 196 - The Australian War Memorial Conservation and Curatorial Functions | 14 Dec 1983 | 317 of 1983 | * |
| 222 | Report of the Auditor-General - March 1982 - Dept. Defence - Mobile Radio Terminals - HMAS Tobruk - Helicopters for FFG's - Dept. Health - Commonwealth Medical Benefits - Dept. Home Affairs & Environment - Norfolk Island Administration | 7 Dec 1983 | 318 of 1983 | 231 |

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* not applicable
n.p. not yet presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
|---------------------|--|-----------------------------|-------------------------------|-----------------------------------|
| | Department of Primary Industry - Levies, Taxes and Charges - Dept. Social Security - Commonwealth Rehabilitation Service | | | |
| 223 | HMAS Tobruk | 7 Mar 1984 | 65 of 1984 | 227 |
| 224 | Excise and Deferred Customs Duties | 10 Oct 1984 | 229 of 1984 | 234 |
| 225 | Stratplan - Department of Social Security ADP Re-equipment Program, Volume I - First Report; Volume II - Appendices to First Report; Occupational Health and Safety Aspects of VDU Use | 18 Oct 1984 | 269 of 1984 268 of 1984 | 237 |
| 226 | Report of Activities July 1983 - December 1984 | 9 May 85 | 198 of 1985 | * |
| 227 | Finance Minute on Report 223 - HMAS Tobruk | 10 May 85 | 181 of 1985 | * |
| 228 | Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1982-83) - Dept. Aviation - Office Requisites Expenditure - Dept. Defence - Salary and Payments in the Nature of Salary; CME and Cadets - Dept. Transport - Administration Expenses: Fuel, Light and Power | 24 June 85 | 163 of 1985 | 251 |

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* not applicable
n.p. not yet presented

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| 229 | Reports of the Auditor-General - 1981-82 and September 1982 <ul style="list-style-type: none"> . Dept. Communications - Internal Audit <ul style="list-style-type: none"> - Australian Telecommunications Commission . Dept. Defence - Cockatoo Island Dockyard <ul style="list-style-type: none"> - Repair and Refit of Submarines . Dept. Education & Youth Affairs <ul style="list-style-type: none"> - Secondary Allowance Schemes - Overpayment Procedures - Curriculum Development Centre . Dept. Foreign Affairs - Internal Audit . Dept. Industry & Commerce - Cargo Control & Accounting <ul style="list-style-type: none"> - Australian Industry Development Corporation . Dept. Primary Industry - Australian Apple and Pear Corporation <ul style="list-style-type: none"> - Australian Dairy Corporation (1981-2) . Dept. Science & Technology - Australian Industrial Research & Development Incentives . Dept. Social Security <ul style="list-style-type: none"> - Internal Audit - Telephone Rental Concessions to Pensioners . Dept. Territories & Local Government <ul style="list-style-type: none"> - Darwin Cyclone Tracy Relief Trust Fund . Dept. Treasury - Australian Taxation - Office Posting and Transfers <ul style="list-style-type: none"> - Australian Taxation Office - Company Tax Instalments . Dept. Veterans' Affairs - Telephone Rental Concessions to Pensioners | 18 June 85 | 184 of 1985 | 258 |
| 230 | Finance Minute on Report 209 - 15 May 85 Reports of the Auditor-General - 1980-81 | | 180 of 1985 | 265 |
| 231 | Finance Minute on Report 222 - 23 May 85 Report of the Auditor-General - March 1982 | | 209 of 1985 | * |
| 232 | Report of the Auditor-General - May 1983 <ul style="list-style-type: none"> . Dept. Administrative Services <ul style="list-style-type: none"> - Special Broadcasting Service . Dept. Aviation - QANTAS Airways Limited . Dept. Defence - The Minehunter Catamaran <ul style="list-style-type: none"> - Repair and Maintenance of Navy Ships . Dept. Education & Youth Affairs <ul style="list-style-type: none"> - Secondary Allowance Schemes - Overpayment Procedures - School to Work Transition Program | 28 May 85 | 204 of 1985 | 265 |

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* Not applicable
n.p. not yet presented
* * Received but not yet Presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
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| | <ul style="list-style-type: none"> - Adult Secondary Education Assistance Scheme - Curriculum Development Centre . Dept. Finance <ul style="list-style-type: none"> - Superannuation Fund Investment Trust . Dept. Foreign Affairs <ul style="list-style-type: none"> - Passport Issue & Control . Dept. Industry & Commerce <ul style="list-style-type: none"> - Australian Industry Development Corporation . Dept. Primary Industry - Investment of Trust Account Moneys . Dept. Social Security <ul style="list-style-type: none"> - Recovery of Overpayments - Issue of Replacement Cheques . Dept. Trade and Resources - Export Finance and Insurance Corporation | | | |
| 233 | Reports of the Auditor-General 1982-83 and September 1983 <ul style="list-style-type: none"> . Dept. Administrative Services <ul style="list-style-type: none"> - Australian Government Publishing Service . Attorney-General's Dept. <ul style="list-style-type: none"> - Bankruptcy Act 1966 . Dept. Aviation <ul style="list-style-type: none"> - Air Navigation Charges - Domestic Airline Operators - Departmental Residences . Dept. Finance - Closure of Geneva Accounting Office <ul style="list-style-type: none"> - Regional Office, Darwin - Failure to Reconcile Drawing Account . Dept. Immigration & Ethnic Affairs <ul style="list-style-type: none"> - Adult Migrant Education Program . Dept. Industry & Commerce <ul style="list-style-type: none"> - Warehousing . Dept. Primary Industry <ul style="list-style-type: none"> - Computerised Accounting System . Dept. Territories & Local Government <ul style="list-style-type: none"> - National Sports Centre . Dept. Transport <ul style="list-style-type: none"> - Tasmanian Freight Equalisation Scheme . Dept. Treasury <ul style="list-style-type: none"> - Expenditures in Excess of Warrants of the Governor-General . Australian Taxation Office <ul style="list-style-type: none"> - Authorisation of Refunds - Dividends and Interest Withholding Tax . Fraudulent Negotiation of Cheques . Recovery of Outstanding Revenue, Debts and Overpayments | 29 May 85 | 208 of 1985 | 274 |
| 234 | Finance Minute on Report 224 - 12 Nov 85 Excise and Deferred Customs Duties | | | * |

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n.p. not yet presented
* * Received but not yet Presented

| <u>No of Report</u> | <u>Title</u> | <u>Date of Presentation</u> | <u>Parliamentary Paper No</u> | <u>Finance Minute - Report No</u> |
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| 235 | Finance Minute on Report 204 Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1981-82) | 23 Aug 85 | 251 of 1985 | * |
| 236 | Medical Fraud and Overservicing - Pathology | 11 Sept 85 | 264 of 1985 | 260 |
| 237 | Finance Minute on Report 225 Stratplan - Department of Social Security ADP re-equipment program | 19 Sept 85 | 276 of 1985 | 275 |
| 238 | Public Hospitals in the Australian Capital Territory | 25 Nov 85 | 361 of 1985 | 275 |
| 239 | Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1983-84) <ul style="list-style-type: none"> . Dept. Defence Support . Dept. Education & Youth Affairs . Dept. Territories & Local Government | 26 Nov 85 | 358 of 1985 | 266 |
| 240 | Report of the Auditor-General March 1984 <ul style="list-style-type: none"> . Dept. Defence - Major Exercises . Dept. Defence Support - Manufacture of Munitions . Dept. Employment & Industrial Relations <ul style="list-style-type: none"> - Unemployment Benefit Administration - Public Sector Training - Salary Payments . Dept Finance <ul style="list-style-type: none"> - Treasury Remote Input/Output System (TRIO) - Centralised System For Reconciliation of Drawing Accounts (RECO) . Dept. Foreign Affairs - ADAB - Emergency Humanitarian Assistance & Disaster Relief <ul style="list-style-type: none"> - ADAB - Deseccated Coconut Factory - Tonga . Dept. Health - National Biological Standards Laboratory (NBSL) . Dept. Housing & Construction <ul style="list-style-type: none"> - Departmental Accounting and Information System & Central Office ADP Environment Controls . Dept. Immigration and Ethnic Affairs <ul style="list-style-type: none"> - Adult Migrant Education Program (AMEP) . Dept. Social Security <ul style="list-style-type: none"> - Unemployment, Sickness & Special Benefits - Recovery of Overpayments | 8 Nov 85 | 390 of 1985 | 273 |

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* Not applicable
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| | . Dept. Treasury - Recovery of Tax - Australian Taxation Office - Wool Tax . Dept. Veterans' Affairs - Cheque Production and Distribution - Telephone Rental Concessions to Pensioners . Australian Broadcasting Corporation (ABC) - Hiring and Flying of Aircraft . Australian National Railways Commission - Acquisition and Development of Computer Based Systems | | | |
| 241 | Report of the Auditor-General - 1983-84 and September 1984 <ul style="list-style-type: none"> . Dept. Administrative Services <ul style="list-style-type: none"> - Property Directorate - Property Management Information Systems . Dept. Defence/Defence Support <ul style="list-style-type: none"> - Navy Weapons - Laser Airborne Depth Sounders (LADS) . Dept. Defence Support <ul style="list-style-type: none"> - Munitions Production Trust Account - Internal Audit . Dept. Education & Youth Affairs - Central Administration of Student Assistance Programs . Dept. Finance <ul style="list-style-type: none"> - Commonwealth Superannuation Scheme - Employer Contributions by Approved Authorities or other Bodies . Dept. Health - Internal Audit . Dept. Housing and Construction <ul style="list-style-type: none"> - General Works Division - Australian Capital Territory . Dept. Industry & Commerce <ul style="list-style-type: none"> - Diesel Fuel Rebate Scheme - Coal Excise Levy . Dept. Resources and Energy - Internal Audit . Dept. Social Security - Invalid Pensions <ul style="list-style-type: none"> - Recovery of Overpayments - Departmental Protective Security . Dept. of Territories and Local Government <ul style="list-style-type: none"> - Financial Statements Outstanding - Industrial Wages Payroll System . Dept. of Veterans' Affairs <ul style="list-style-type: none"> - ADP System Development - Pension Overpayments and Other Debtors - Procurement and Supply | 14 Nov 85 | 351 of 1985 | ** |
| 242 | Finance Minute on Report 198 Department of Industry and Commerce - Government Aircraft factories | 6 Dec 1985 | 458 of 1985 | * |

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* Not applicable
n.p. not yet presented
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| 243 | Review of Defence Project Management Volume 1 Report Volume 2 Project Analysis | 20 Feb 1986 19 of 1986 | 18 of 1986 | 267 |
| 244 | Munitions Production Trust Account | 19 March 1986 | 32 of 1986 | 268 |
| 245 | Finance Minute on Report 202 - The Selection and Development of Senior Managers in the Commonwealth Public Service | 26 May 1986 | 107 of 1986 | * |
| 246 | Finance Minute on Report 213 - Income Maintenance Programs | 27 May 1986 | 109 of 1986 | * |
| 247 | Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1984-85) Dept. Aviation Dept. Defence | 29 May 1986 | 110 of 1986 | 269 |
| 248 | Report of the Auditor-General-April 1985 Dept. Community Services - Children's Services Program Dept. Defence - Pave Tack Target Designation System Dept. Employment and Industrial Relations - Wage Pause Program Adult Wage Subsidy Scheme Dept. Finance - Commonwealth Superannuation Scheme - Employer Contributions by Approved Authorities or Other Bodies Dept. Health - National Acoustic Laboratories - Central Register of Medical Practitioners Dept. Housing and Construction - Payments to States for Housing Assistance Dept. Immigration and Ethnic Affairs - Refugee and Special Humanitarian Programs Dept. Social Security - Family Allowance - Family Income Supplement - Recovery of Overpayments - Double Orphans' Pensions Dept. Territories - Administration of the Commissioner for Housing Loans Scheme | 10 June 1986 | 133 of 1986 | n.p. |

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* Not applicable
n.p. not yet presented
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| | Dept. Veterans' Affairs - National Computer Centre - Pension Overpayments and Other Debtors Aussat Pty Ltd Australian National Airlines Commission Australian National Gallery Australian National University Australian Shipping Commission | | | |
| 249 | Proposed Computer Acquisition for Repatriation General Hospitals | 12 June 1986 | 135 of 1986 | n.p. |
| 250 | Australia Post - An Audit Discontinued | 17 Sept 1986 | 236 of 1986 | 276 |
| 251 | Finance Minute on Report 228 - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1982-83) | 30 May 1986 | 111 of 1986 | * |
| 252 | JOB SEEKER - Computer Acquisition by the Department of Employment and Industrial Relations | 13 June 1986 | 134 of 1986 | n.p. |
| 253 | Proposed Computer Acquisition by the Australian Audit Office | 11 June 1986 | 132 of 1986 | 279 |
| 254 | Project DESINE - Department of Defence Computer Proposal | 25 Sept 1986 | 245 of 1986 | n.p. |
| 255 | Report of Activities - January 1985 to June 1986 | 18 March 1987 | 198 of 1986 | * |
| 256 | Forward Obligation of Government Expenditure | 15 Oct 1986 | 260 of 1986 | n.p. |
| 257 | Review of Efficiency Audit - Quarantine Services | 22 Oct 1986 | 267 of 1986 | n.p. |
| 258 | Finance Minute on Report 229 - Reports of the Auditor-General 1981-82 - September 1982 | 21 Oct 1986 | 262 of 1986 | * |
| 259 | Department of Community Services Computer Acquisition | 23 Oct 1986 | 272 of 1986 | n.p. |

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n.p. not yet presented
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| 260 | Finance Minute on Report 236 - Medical Fraud and Overservicing - Pathology | 20 Nov 1986 | 338 of 1986 | * |
| 261 | Review of Efficiency Audit - ACTION | 27 Nov 1986 | 356 of 1986 | n.p. |
| 262 | Departmental Annual Report - Guidelines | 27 Nov 1986 | 341 of 1986 | n.p. |
| 263 | Aspects of Defence Equipment Support Vol 1 | 28 Nov 1986 | 340 of 1986 | n.p. |
| * | Vol 2 Technical Documentation | 28 April 1987 | 107 of 1987 | n.p. |
| 264 | Public Accounts Committee and the Senate | 19 March 1987 | 75 of 1987 | * |
| 265 | Finance Minute on Report 232 Report of the Auditor-General - May 1983 | 6 May 1987 | 116 of 1987 | * |
| 266 | Finance Minute on Report 239 Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1983-84) | 24 March 1987 | 76 of 1987 | * |
| 267 | Finance Minute on Report 243 Review of Defence Project Management | 26 March 1987 | 83 of 1987 | * |
| 268 | Finance Minute on Report 244 Munitions Production Trust Account | 25 March 1987 | 79 of 1987 | * |
| 269 | Finance Minute on Report 247 Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1984-85) | 31 March 1987 | 82 of 1987 | * |
| 270 | Implementation of the Offsets Program | 30 April 1987 | 108 of 1987 | n.p. |
| 271 | Finance Minute on Report 201 Efficiency Audit - Administration of Bilateral Aid | 5 May 1987 | 109 of 1987 | * |
| 272 | Administration of the Commonwealth's Property Function | 4 May 1987 | 110 of 1987 | n.p. |

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| 273 | Finance Minute on Report 240 Report of the Auditor-General - March 1984 | 12 May 1987 | 118 of 1987 | * |
| 274 | Finance Minute on Report 233 Reports of the Auditor-General 1982-83 and September 1983 | 26 May 1987 | 138 of 1987 | * |
| 275 | Finance Minute on Report 238 Public Hospitals in the Australian Capital Territory | 27 May 1987 | 139 of 1987 | * |
| 276 | Finance Minute on Report 250 Australia Post - An Audit Discontinued | 28 May 1987 | 141 of 1987 | |
| 277 | Four Efficiency Audits - Special Youth Employment Training Program - Administration of the Export Development Grants Act 1974 by the EDG Board - Administration of Widow's Pension and Supporting Parent's Benefit Programs by the Department of Social Security - Administration of the Disability Pension and Service Pension Schemes by the Repatriation Commission and the Department of Veterans' Affairs | 2 June 1987 | 162 of 1987 | n.p. |
| 279 | Finance Minute on Report 253 Proposed Computer Acquisition by the Australian Audit Office | 2 June 1987 | 161 of 1987 | * |
| 280 | Defence Science and Technology Organisation - Task Cost Management | 2 June 1987 | 160 of 1987 | n.p. |

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n.p. not yet presented
* * Received but not yet Presented