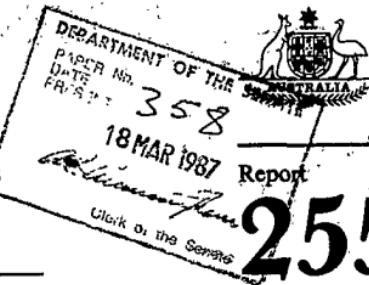


Joint Committee
of
Public Accounts—
Report of Activities
January 1985-June 1986



255

Joint Committee of
Public Accounts



THE PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA

JOINT COMMITTEE OF PUBLIC ACCOUNTS

REPORT 255

REPORT OF ACTIVITIES
JANUARY 1985 - JUNE 1986

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

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

FIFTEENTH JOINT COMMITTEE OF PUBLIC ACCOUNTS
THIRTY-FOURTH PARLIAMENT



Standing (left to right)

MR P. M. RUDDOCK, M.P., MR A. C. ROCHER, M.P., MRS R. J. KELLY, M.P., SENATOR B. COONEY, MR G. B. NEHL, M.P.,
DR A. C. THEOPHANOUS, M.P., MR R. E. TICKNER, M.P., MR M. J. TALBERG (Secretary)

Seated (left to right)

MR L. R. S. PRICE, M.P., MR J. G. MOUNTFORD, M.P., SENATOR J. O. W. WATSON (Vice-Chairman), MR A. G. CADMAN, M.P.,
SENATOR G. GEORGES (Chairman), MR L. B. MCLEAY, M.P., SENATOR THE HON. MARGARET GUILFOYLE, D.B.E.,
MRS H. MAYER, M.P.

Absent MR B. J. CONQUEST, M.P., MR A. J. G. DOWNER, M.P., SENATOR G. R. MAGUIRE

(Parliament House, February 1984)

JOINT COMMITTEE OF PUBLIC ACCOUNTS

FIFTEENTH COMMITTEE^{1,2}

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, MP³

G B NEHL, MP

L R S PRICE, MP

P M RUDDOCK, MP

DR A C THEOPHANOUS, MP

DR D J H WATSON, MP

Note : 1. Former members of the Fifteenth Committee are listed in Appendix C.

2. Committee as at 25 February 1987

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

PREFACE

This Report informs the Parliament of the Committee's activities for the period 1 January 1985 to 30 June 1986. The Report covers an eighteen month period with a view to aligning future reports to the financial year. The Committee considers that it should, as a statutory body, report annually, although it has 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 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.

For and on behalf of the Committee.

R E Tickner, MP
Chairman

M J Talberg
Secretary
Joint Committee of Public Accounts
Parliament House
Canberra
25 February 1987

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CHAPTER 1

THE COMMITTEE

General

1.1 The Joint Parliamentary Committee of Public Accounts is constituted under the Public Accounts Committee Act 1951. The Committee is one of only four committees of the Parliament established by statute. The other statutory committees are the Parliamentary Standing Committee on Public Works, the Joint Committee on Broadcasting of Parliamentary Proceedings and the Joint Committee on the National Crime Authority. There are currently 49 parliamentary committees.

Membership

1.2 Because the Committee is a standing committee of the Parliament, members of the Committee continue to hold office (subject to certain qualifications) until the end of the Parliament by which they were appointed. This is different from select committees of the Parliament, which usually only last for a specified period or for the time necessary to carry out a particular assignment.

1.3 The Committee is composed of both Government and Opposition Members of Parliament. It is accepted practice that the majority of Committee members should 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. Of a total membership of 16, 5 members of the Committee are appointed by the Senate and 10 by the House of Representatives. The Chairman of the House or Representatives Standing Committee on Expenditure is, ex officio, a member of the Committee.

Method of Operation

1.4 Under the terms of the Public Accounts Committee Act 1951 the Committee may operate with absolute independence. Section 6A (1) of the Act states:

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 ...

1.5 The usual practice is for the Committee to determine its own program of work and the inquiries it should undertake after consultation with Ministers and the Auditor-General. However, either House of Parliament may refer any question in connection with the public accounts for inquiry and report, and other duties may be assigned to the Committee by Joint Standing Orders approved by both Houses of the Parliament.

1.6 The Committee functions are, inter alia, to:

- examine the accounts of the receipts and expenditure of the Commonwealth,
- examine all reports of the Auditor-General, and
- draw the attention of the Parliament to any matters concerning the accounts or the Commonwealth which it thinks appropriate.

1.7 The Act requires the Committee to report to both Houses of Parliament on matters in the accounts of the Commonwealth or any circumstances connected with them where the Committee is of the view that the attention of the Parliament should be directed to such matters. 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.

1.8 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 regulatory authorities, viz. the Public Service Board, the Department of Finance and the Australian Audit Office.

1.9 Through the operation of various sectional committees, the Committee is able to address several references concurrently. Historically the Committee has shown a strong preference for holding its inquiry hearings in public and tabling written submissions as evidence at these hearings. Under its Act the Committee may consider secret or confidential matters in camera.

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

1.11 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

1.12 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.

1.13 Another change to the Committee's function is the responsibility for the review of efficiency audits. Originally the review of efficiency audits was referred to both the Public Accounts Committee and the House of Representatives Standing Committee on Expenditure by motion of the House of Representatives. However, the Committees have agreed that their respective terms of reference make it unnecessary for a formal reference to be made by the House of Representatives. The respective Committee Chairmen have also agreed to share the reviews so as to avoid duplication of effort by their committees. The Public Accounts Committee is required to examine all reports of the Auditor-General, including efficiency audit reports, by virtue of Section 8 (ab) of its Act. Figure 1.1 shows the number of efficiency audit reports presented to Parliament for the years 1979 to 1986.

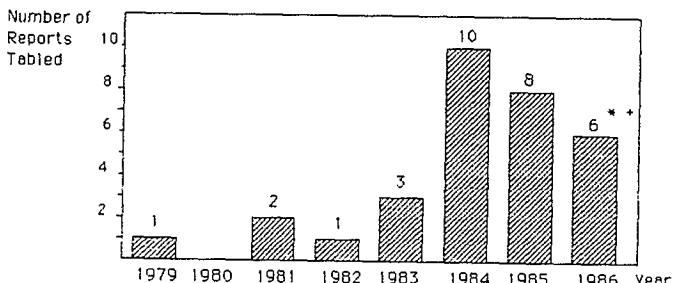
1.14 In 1981 the Committee commenced the publication of discussion papers with the intention of increasing debate on significant issues. While these reports are authoritative in nature and have received official responses, they have not been produced in the usual way by submission and public evidence, but rather by survey of literature, presentation or 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.

1.15 In June 1984 the Minister for Finance moved a motion in the House of Representatives, that was later accepted by both the House and the Senate, that the House refer the proposed purchase of ADP facilities by the Commonwealth to the Committee for investigation and report. This relatively new role has resulted in a substantial increase in the Committee's workload. Further discussion of the role is provided in Chapter 4, (page 49).

1. See Appendix E for a list of Committee reports and their response reports.

Figure 11 Efficiency Audit Reports Presented to Parliament 1979 - 1986



Note * As at 30 June 1986

* Includes some audits conducted under the efficiency audit provisions of the Audit Act 1901 and not tabled specifically as efficiency audits

Sources - Index to the Papers Presented to Parliament, Session 1980-81-82, Canberra, June, 1982
 - Index to the Papers Presented to Parliament, Session 1983-84, Canberra, August 1984
 - Index to the Papers Presented to Parliament, Session 1985-86, Canberra, July 1985
 - Report of the Auditor-General upon audits, examinations and inspections under the Audit and other Acts March 1986, AGPS, Canberra, 1986

Follow-up of Committee Reports and Recommendations

1.16 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 response is usually a ministerial statement made in the Parliament or if necessary when Parliament is not sitting, a written response to the committee. However, there are other mechanisms of response for some committees. The Public Accounts Committee uses what is termed the Department of Finance Minute. The Department of Finance Minute is the formal presentation of the Government's response to a Committee report.

1.17 Under this system the Minister for Finance refers a Committee report to the responsible Minister as soon as it is tabled. In addition the Department of Finance refers the report to the appropriate departmental Secretaries and co-ordinates the preparation of a response to the Committee.

1.18 While the Committee often makes specific suggestions and recommendations, it appreciates that other factors not canvassed in the inquiry may need to be taken into account 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, should the Committee be dissatisfied with the response it may seek further information as clarification or elaboration prior to presenting a report to the Parliament.

1.19 The Finance Minutes on the following reports have been tabled as Committee reports during the 18 months to June 1986.

Report	Finance Minute	
	Report No.	Tabling Date
198 - Department of Industry and Commerce - Government Aircraft Factories	242	6 Dec 1985
202 - The Selection and Development of Senior Managers in the Commonwealth Public Service	245	26 May 1986
204 - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1981-82)	235	23 Aug 1985

209 - Reports of the Auditor-General - 1980-81	230	15 May 1985
213 - Income Maintenance Programs	246	27 May 1985
222 - Report of the Auditor-General - March 1982	231	23 May 1985
223 - HMAS Tobruk	227	10 May 1985
224 - Excise and Customs Duties	234	12 Nov 1985
225 - STRATPLAN - Department of Social Security ADP Re-equipment Program	237	19 Sep 1985
228 - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1982-83)	251	30 May 1986

1.20 There are currently 16 outstanding Finance Minutes on Committee reports. These are as follows:

Report

Tabling Date

201 - Efficiency of Australia's Bilateral Overseas Aid	28 Oct 1982
229 - Reports of the Auditor-General - 1981-82 and September 1982	21 May 1985
232 - Report of the Auditor-General - May 1983	28 May 1983
233 - Reports of the Auditor-General - 1982-83 and September 1983	29 May 1985
236 - Medical Fraud and Overservicing - Pathology	11 Sep 1985
238 - Public Hospitals in the Australian Capital Territory	25 Nov 1985
239 - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1983-84)	26 Nov 1985
240 - Report of the Auditor-General - March 1984	28 Nov 1985
241 - Reports of the Auditor-General - 1983-84 and September 1984	14 Nov 1985

243 - Review of Defence Project Management	20 Feb 1986
244 - Munitions Production Trust Account	19 Mar 1986
247 - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1984-85)	29 May 1986
248 - Report of the Auditor-General - April 1985	10 Jun 1986
249 - Proposed Computer Acquisition for Repatriation General Hospitals	12 Jun 1986
252 - JOB SEEKER - Computer Acquisition by the Department of Employment and Industrial Relations	13 Jun 1986
253 - Proposed Computer Acquisition by the Australian Audit Office	11 Jun 1986

1.21 A status report prepared by the Department of Finance on some of these Finance Minutes is at Appendix A. Such progress reports are provided to the Committee at the beginning of each session of Parliament. The advice indicates the status of responses including any significant action already taken. On this basis the Committee may assess where responsibility for any delay lies and act accordingly. The Committee has required heads of departments or authorities to appear before it to explain their responses to Committee recommendations.

1.22 Finance Minute reports presented during the period continue to suggest there is usually a period of two years between Committee report and Government response. The Committee recognises that the responsibility for this delay does not rest entirely with the Government since the Committee itself takes time to consider responses once they are received. Nevertheless the Committee is concerned that responses are not prepared by departments as promptly as possible.

CHAPTER 2

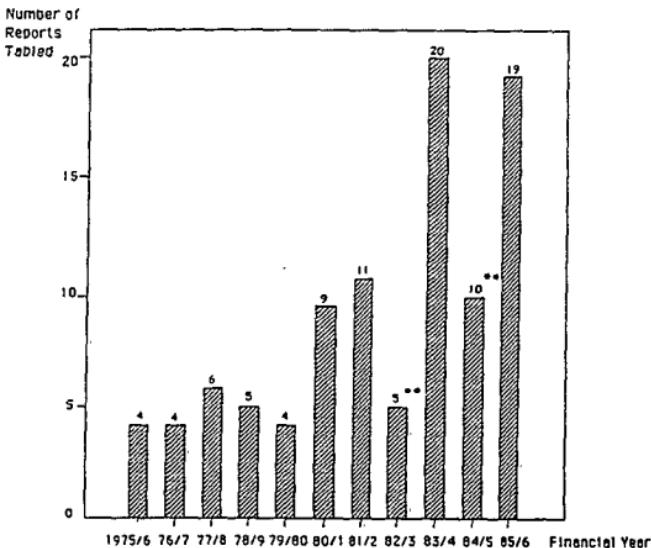
REPORTS OF THE COMMITTEE

Overview

2.1 In the 18 month period under review (1 January 1985 - 30 June 1986) the Committee produced 27 reports. Of these five were reports on the Expenditure from the Advance to the Minister for Finance, six were reports or the Auditor-General, ten were Finance Minutes and the remaining six were major reports of Committee inquiries on other matters.

2.2 Figure 2.1 shows the number of reports tabled by the Committee over the last 11 financial years. The trend shown by the Figure is indicative of the workload facing the Committee, which can be attributed to the Committee's obligation to review the Auditor-General's efficiency audit reports and Commonwealth departments' major computer acquisition proposals. The requirement to formally consider Department of Finance Minutes also adds to the Committee's workload.

Figure 2.1 Committee Reports Tabled 1975-6 to 1985-6



Note : ** Elections held during 1982-3 and 1984-5 effected the number of Reports tabled.

Source: Appendix E.

Reports Tabled January 1985 - June 1986

2.3 The reports presented during the period 1 January 1985 - 30 June 1986 are:

- Report 226 - Report of Activities July 1983 to December 1984 (tabled 9 May 1985, Parliamentary Paper No. 198/85)
- Report 227 - Finance Minute on Report 223, HMAS TOBRUK (tabled 10 May 1985, Parliamentary Paper No. 181/85)
- Report 228 - Expenditure from the Advance to the Minister for Finance, 1982-83 (tabled 24 June 1985, Parliamentary Paper No. 163/85)
- Report 229 - Reports of the Auditor-General, 1981-82 and September 1982 (tabled 18 June 1985, Parliamentary Paper No. 184/85)
- Report 230 - Finance Minute on Report 209, Auditor-General's Report 1980-81 (tabled 15 May 1985, Parliamentary Paper No. 180/85)
- Report 231 - Finance Minute on Report 222, Auditor-General's Report March 1982 (tabled 23 May 1985, Parliamentary Paper No. 209/85)
- Report 232 - Report of the Auditor-General, May 1983 (tabled 28 May 1985, Parliamentary Paper No. 204/85)
- Report 233 - Reports of the Auditor-General, 1982-83 and September 1983 (tabled 29 May 1985, Parliamentary Paper No. 208/85)
- Report 234 - Finance Minute on Report 224, Excise and Deferred Customs Duties (tabled 12 November 1985, Parliamentary Paper No. 347/85)
- Report 235 - Finance Minute on Report 204, Advance to the Minister for Finance, 1981-82 (tabled 23 August 1985, Parliamentary Paper No. 251/85)
- Report 236 - Medical Fraud and Overservicing, Pathology (tabled 11 September 1985, Parliamentary Paper No. 264/85)
- Report 237 - Finance Minute on Report 225, STRATPLAN, Department of Social Security ADP Re-equipment Program (tabled 19 September 1985, Parliamentary Paper No. 276/85)

- Report 238 - Review of the Auditor-General's Efficiency Audit Report, Administration of Public Hospitals by the Capital Territory Health Commission (tabled 25 November 1985, Parliamentary Paper No. 361/85)
- Report 239 - Expenditure from the Advance to the Minister for Finance, 1983-84 (tabled 26 November 1985, Parliamentary Paper No. 358/85)
- Report 240 - Report of the Auditor-General, March 1984 (tabled 28 November 1985, Parliamentary Paper No. 290/85)
- Report 241 - Reports of the Auditor-General, 1983-84 and September 1984 (tabled 14 November 1985, Parliamentary Paper No. 351/85)
- Report 242 - Finance Minute on Report 198, Department of Industry and Commerce Government Aircraft Factories (tabled 6 December 1985, Parliamentary Paper No. 458/85)
- Report 243 - Review of Defence Project Management Volumes 1 and 2 (tabled 20 February 1986, Parliamentary Paper Nos. 18/86, 19/86)
- Report 244 - Munitions Production Trust Account (tabled 19 March 1986, Parliamentary Paper No. 32/86)
- Report 245 - Finance Minute on Report 202, Selection and Development of Senior Managers in the Commonwealth Public Service (tabled 26 May 1986, Parliamentary Paper No. 107/86)
- Report 246 - Finance Minute on Report 213, Income Maintenance Programs (tabled 27 May 1986, Parliamentary Paper No. 109/86)
- Report 247 - Expenditure from the Advance to the Minister for Finance, 1984-85 (tabled 29 May 1986, Parliamentary Paper No. 110/86)
- Report 248 - Report of the Auditor-General, April 1985 (tabled 10 June 1986, Parliamentary Paper No. 133/86)
- Report 249 - Proposed Computer Acquisition for Repatriation General Hospitals by the Department of Veterans' Affairs (tabled 12 June 1986, Parliamentary Paper No. 135/86)
- Report 251 - Finance Minute on Report 228, Advance to the Minister for Finance, 1982-83 (tabled 30 May 1986, Parliamentary Paper No. 111/86)

- Report 252 - JOB SEEKER Computer Acquisition by the Department of Employment and Industrial Relations (tabled 13 June 1986, Parliamentary Paper No. 134/86)
- Report 253 - Proposed Computer Acquisition by the Australian Audit Office (tabled 11 June 1986, Parliamentary Paper No. 132/86)

Report 226 - Report of Activities July 1983 to December 1984

2.4 Report 226 documents the Committee's activities for the 18 month period 1 July 1983 to 31 December 1984. It contains brief summaries of the reports tabled, together with details of the history, role, and activities of the Public Accounts Committee.

Report 227 - Finance Minute on Report 223, HMAS Tobruk

2.5 This report, the response to the report on the Committee's investigations of matters concerning the construction and operation of HMAS Tobruk, contains the 63 conclusions and associated 33 recommendations of that report together with the Department of Finance Minute.

2.6 Report 227 acknowledges that the then Minister for Defence and the then Minister for Social Security agreed with the majority of the Committee's conclusions and had begun to implement the Committee's recommendations. These recommendations applied to HMAS Tobruk's excess weight, quality assurance and contractual matters, landing craft, design and modifications, project management and the death of Naval Reserve Cadet Kenneth Dax.

2.7 This Finance Minute differed from previous Finance Minutes received by the Committee in that it was prefaced by supplementary observations by the Minister for Defence. The Committee questioned the accuracy, utility and motives for including these observations in the Finance Minute and undertook a detailed analysis of these comments to put the response to Report 223 in perspective. Generally the Committee demonstrated that the Minister for Defence had been poorly advised as to the success of the HMAS Tobruk project and the conduct of the Committee's inquiry. The Committee reiterated its view that a committee of the Australian Parliament should be given a full and frank account of all relevant events and documents pertinent to the matter under consideration.

Report 228 - Expenditure from the Advance to the Minister for Finance, 1982-83

2.8 The Advance to the Minister for Finance (AMF) facility essentially provides temporary finance for Departments or the means to meet unforeseen and urgent requirements. The Committee

seeks to determine whether expenditure from the Advance has been confined to urgent and unforeseeable requirements.

2.9 In accordance with normal practice the Committee obtained from Departments 111 explanations relating to items from the AMF in 1982-83, with supplementary material being obtained for ten items from nine departments. Of these, three were selected for public inquiry:

- the Department of Aviation's expenditure on office requisites and equipment;
- the Department of Defence's payments to the Citizen Military Forces and cadets; and
- the Department of Transport's expenditure on fuel, light and power.

2.10 1982-83 was the first year in which new AMF procedures applied. Under the new arrangements all approved departmental applications for funds were supplied to the Committee with adequate supporting detail. However, the Departments of Defence Support and Veterans' Affairs neglected to provide an explanation with their applications, nor were they subsequently requested to do so by the Department of Finance.

2.11 Notwithstanding, the Committee was generally satisfied with the manner in which the new procedures were operating. The Committee was also satisfied that in the majority of cases expenditure from the AMF was confined to urgent and unforeseeable requirements for which provision could not have been made in the Appropriation Acts. The inquiry did, however, uncover disturbing information about the expenditure control mechanisms in some departments. It was expected that remedial action would be effected promptly to remove the possibility of recurrence.

Report 229 - Reports of the Auditor-General, 1981-82 and September 1982

2.12 After examining the Auditor-General's Reports for 1981-82 and September 1982 the Committee sought submissions from 15 departments and statutory authorities in respect of 18 items, one of which, Australian Industrial Research and Development Initiatives, was made the subject of a public inquiry.

2.13 Although much had been done to redress a general lack of administrative control over grants made under the Industrial Research and Development Incentives Act 1976, the Committee was still concerned that due to time and resource constraints it was not possible to carry out all the necessary administrative procedures on all applications and project reviews.

2.14 This highlighted a major problem within the public sector - a lack of appropriate administrative support to ensure proper use of, and accountability for, scarce resources. However, the Committee was pleased to note that the Financial Management Improvement Program is designed to overcome such shortcomings. The Committee is continuing to keep this area under strict surveillance.

Report 230 - Finance Minute on Report 209, Reports of the Auditor-General, 1980-81

2.15 Report 209 considered matters raised by the Auditor-General in March and September 1981 concerning the Departments of Finance (Expenditure in Excess of Warrants of the Governor-General and Closing of Accounts at Year End, including moneys unbanked) and Social Security (National Benefits System and Assistance for Homeless Persons).

2.16 The Committee was satisfied with the responses provided by these Departments. More specifically, the Department of Finance, in consultation with the Auditor-General, had simplified the warrant procedures which were due for introduction in 1985, and the Department of Social Security had replaced the Homeless Persons Program with the Supported Accommodation Assistance Program (SAAP). This program embodied significant administrative improvements. Also the Department had responded to the Committee's recommendations regarding the National Benefits System by instituting a Project Control System and investigating its use to ensure proper recording of resource use.

Report 231 - Finance Minute on Report 222, Report of the Auditor-General, March 1982

2.17 Report 222 contained results of audits into matters affecting the Departments of Defence, Health, Home Affairs and Environment, Primary Industry and Social Security.

2.18 Criticisms regarding HMAS Tobruk and Mobile Radio Terminals were responded to by the Department of Defence in separate Finance Minutes. The Department further advised that the perceived functions of helicopters for FFG-07 Class Guided Missile Frigates had changed and that the selection process was continuing.

2.19 After March 1983 the Department of Territories and Local Government assumed responsibility from the Department of Home Affairs and Environment for Norfolk Island, which had been the subject of criticism regarding inadequacies in its audit legislation. Arrangements were being made to facilitate audit procedures and prepare an Asset Register.

2.20 A further submission from the Department of Primary Industry emphasised that an improved system for levies and charges had been implemented and that the Integrated Financial Management System was expected to be operational by mid-1984.

2.21 The Department of Social Security advised major changes with regard to the Commonwealth Rehabilitation Service, specifically computerisation of the Department's statistical collections, a national internal review and co-ordinated training workshops and a further system review with the participation of the Auditor-General's Office.

Report 232 - Report of the Auditor-General, May 1983

2.22 Following consideration of the Auditor-General's May 1983 Report the Committee sought written submissions from 13 departments and statutory authorities in respect of 15 items.

2.23 Certain commercial activities of Qantas Airways and the Australian Industrial Development Corporation raised questions concerning the role of the Auditor-General in notifying the relevant Minister and the Parliament of activities which might be considered out of the ordinary. Given the potential conflict between this role and the desire of public enterprises to exercise adequate autonomy in the conduct of their operations, the Committee suggested there may be a need to more clearly define the bounds of the Auditor-General's responsibilities. The Committee indicated that it would consider further examination of this matter following the outcome of the inquiry being undertaken by the House of Representatives Standing Committee on Expenditure on the general issue of efficiency reviews in the public sector.

Report 233 - Reports of the Auditor-General, 1982-83 and September 1983

2.24 Following consideration of the Reports of the Auditor-General for the year ended 30 June 1983 and September 1983, the Committee sought written submissions from 13 departments in respect of 16 items.

2.25 Supplementary submissions were sought from the Department of Aviation on departmental residences and the Department of Territories and Local Government on the National Sports Centre.

2.26 Paragraph 25.1 of the Auditor-General's September 1983 Report referred to Fraudulent Negotiation of Cheques in relation to the Departments of Education and Youth Affairs, Social Security, and Veterans' Affairs. Additional comment both in writing and at public hearings was sought from these organisations and the Department of Finance and the Australian Federal Police.

2.27 The Committee made several recommendations based on the evidence received. These were that:

- the Australian Federal Police review its policy on the keeping of case load statistics with a view to ensuring that accurate reports can be provided to client departments, other regulatory authorities and the Parliament;
- there be greater co-operation between the Department of Social Security and the Australian Federal Police in the investigation of suspected offences; and
- the direct credit method of payment be the principal means of payment of all benefits with only exceptional cases being paid by other means.

2.28 In addition the Committee requested that it be kept informed of a number of issues, namely:

- the Australian Federal Police study on a national approach to cheque investigation;
- draft guidelines prepared by the Department of Finance for departments providing an assessment of the likely outcome of cases referred to the Australian Federal Police of cheques suspected of fraudulent negotiation;
- whether the trend of converting to direct credit payment has continued within the Department or Veterans' Affairs; and
- progress in the adoption of guidelines on Proof or Identity developed by the Department of Social Security.

Report 234 - Finance Minute on Report 224, Excise and Deferred Customs Duties

2.29 Report 234 contains responses to the Committee's report on excise and deferred customs duties, Report 224. That Report was based on the concerns expressed in the Auditor-General's Report of March 1982 which examined the procedures used to collect excise duty on beer, distilled spirits, tobacco products and petroleum products and to hold goods, including imported goods, in bond pending payment of duty. The Auditor-General's Report had found that the checks on documentation tendered by producers to the then Bureau of Customs, and indeed the Bureau's ability to make independent assessments of the revenue which was due, were inadequate.

2.30 The Committee recommended that:

- Customs improve specific controls over particular excisable commodities and improve their general management operations;
- the fundamental costs and benefits of the present excise system and possible changes, for example to the bonded warehouse system or the loss accounting system, be fully considered; and
- the Department of Industry and Commerce and other appropriate departments, in consultation with industry, should consider shifting the point at which excise is collected and applying an automatic fixed percentage adjustment to the assessed quantity of excisable product.

2.31 Some of the Committee's recommendations were accepted and the Committee was pleased to note that Customs' general management strategy was strengthened, a detailed planning document was formulated and a review of staffing requirements and training programs was conducted.

2.32 However, other responses to Report 224 were less adequate. For example, Customs was very defensive about the suggested changes to controls in bonded warehouses. Also agencies which should have been involved in the implementation or consideration of certain recommendations did not respond.

2.33 Despite these shortcomings the Committee tabled the Finance Minute as tendered on 12 November 1985 but sought further information from the Minister for Industry, Technology and Commerce in February 1986 on several matters including controls in, and possible alternatives to, the bond system, on the level of additional resources for investigation and control of the Petroleum Freight Subsidy Scheme and on progress on simplified loss standards. The Committee now has a response to hand.

Report 235 - Finance Minute on Report 204 - Expenditure from the Advance to the Minister for Finance, 1981-82

2.34 Report 204 dealt with the use of the Advance to the Minister for Finance (AMF) for 1981-82. In its examination of the AMF, the Committee received explanations relating to 118 items of expenditure remaining a charge to the facility at the end of the financial year. The Committee considered 4 items in detail. One of which, the Government Printer's loss on operations, was considered at a public inquiry.

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

2.36 Several reforms were instituted to correct the perceived problems in the Government Printer's operations. A management accounting subsection was established to prepare and review operational and financial budgets, billing performance improved and a Printing and Publishing Manual was prepared. While the Committee was pleased with these initiatives it was less satisfied with the inability of the Department of Administrative Services to devote resources to permit the conversion of the Printing Office's cash system to an accrual system.

Report 236 - Medical Fraud and Overservicing - Pathology

2.37 This was the third medical fraud and overservicing report of the Committee since the inquiry began in 1982. It complements the Committee's earlier Progress Report on Medical Fraud and Overservicing (Report 203) and the Response to that Report (Report 212) by focussing on Commonwealth Medicare benefits for pathology services.

2.38 The report details difficulties with and deficiencies in the Commonwealth's administration of the Approved Pathology Practitioner Scheme, the Medicare Benefits Schedule and other associated responsibilities related to the Health Insurance Act. It also provides general information on the changing nature of the Australian pathology industry. The report analyses the issues surrounding the dominance of SP (specialist) benefit payments over OP (other) benefit payments, examines the pathology aspect of the Health Insurance Commission's recently acquired responsibility for reviewing Medicare claims and recommends the immediate review of all pathology practitioners and their laboratories for accreditation. In addition, there is some discussion of the implications of 'entrepreneurial medicine' and the infiltration of 'entrepreneurs' into the industry.

2.39 The Committee believes the medical profession is well aware of the myriad of problems detailed in this report and is anxious to improve the situation. The continued development of co-operation and consultation between the profession, the Minister and the Commonwealth's administration is essential if improvements are to be made in this area. The Committee continues to hold the view that not only have the recommendations in this inquiry's reports (203, 212 and 236) acted as a catalyst for wider review and greater community awareness of medical fraud and overservicing, but also they have led to much needed changes in the Commonwealth's administration. These administrative changes have been effected in the Health Legislation Amendment Act (No.2) 1985 and the Health Legislation Amendment Act 1986.

Report 237 - Finance Minute on Report 225, STRATPLAN, Department of Social Security ADP Re-equipment Program

2.40 Report 237 contains the response in the form of the Department of Finance Minute to the Committee's first report on STRATPLAN, Report 225. It reported considerable progress by the Department of Social Security in the installation of computer equipment and in the provision of initial services to Departmental staff through this computer network.

2.41 However, there were several matters dealt with in Report 225 where satisfactory responses were not provided in the Department of Finance Minute. These are noted in Report 237. The principal matters of concern include:

- project costs and benefits;
- project financial management;
- implementation strategy and contingency planning; and
- use of contract analyst/programmers.

2.42 The Committee is continuing to pursue these and other outstanding matters during the current phase of its monitoring of STRATPLAN.

Report 238 - Public Hospitals in the Australian Capital Territory

2.43 This Report reviews the Auditor-General's Efficiency Audit Report into the Administration of Public Hospitals by the Capital Territory Health Commission. The Committee found the efficiency audit to be comprehensive in design and conduct.

2.44 The audit was most satisfactory in its coverage of resource management issues. Conversely, the audit was least satisfactory in addressing the planning of hospital services. The Committee's view was that it is difficult to examine the planning of hospital facilities apart from the planning of health services more generally, and in isolation from factors largely excluded from audit analysis.

2.45 In reviewing the responsiveness of the former Health Commission and the Authority, the Committee found that although most of the findings and recommendations appeared to have been accepted, overall progress in implementation had been slow. The Committee made a number of recommendations for action by the Authority.

2.46 The Committee's major recommendations were that:

- the Health Authority require the Royal Canberra and Woden Valley Hospitals to immediately begin to prepare for assessment leading to accreditation by the Australian Council of Hospital Standards;
- the Health Authority review arrangements for liaison with the NSW Health Department to reduce unnecessary expenditure;
- there be public involvement in the strategic planning process once the new Health Authority structure is operating;
- the Authority undertake a comprehensive examination of the possibilities for comparative review of the parameters and assumptions of the bed-planning formula;
- the Authority place the highest priority on implementing proposed automatic data processing hospital management systems.

2.47 Other recommendations covered the areas of:

- clinical privileges,
- review of clinical performance,
- admission arrangements,
- financial controls - budget development,
- staff control procedures, and
- payment of fees to clinicians for services to public patients.

Report 239 - Expenditure from the Advance to the Minister for Finance, 1983-84

2.48 The Committee received statements relating to 112 items of expenditure from 29 departments and authorities. Supplementary material was obtained concerning 28 items, with the following items being selected for public inquiry:

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.

2.49 The Committee was concerned that insufficient supporting material accompanied some applications and found it necessary to request additional information.

2.50 The Committee expressed concern that:

- delays in processing taxation deductions for staff employed at Garden Island Dockyard had been occurring for 12 to 18 months without senior management's knowledge;
- a Commonwealth organisation was able to submit late taxation returns for a long period without it being brought to the attention of senior management in the Australian Taxation Office.
- the data upon which the payment of grants, subsidies and allowances to non-government schools in the ACT was based was incomplete.
- there had been deficiencies in organisational arrangements, controls and procedures relating to salaries management in the Department of Territories and the information provided on the specific areas covered in the Advance did not provide sufficient evidence to conclude that similar problems would not occur in the future; and
- for certain items (part-time staff and external territories and local government administration) the Department of Territories was unable to provide a detailed breakdown of the use of the AMF funds which called into question the Department's original application.

Report 240 - Report of the Auditor-General, March 1984

2.51 Following consideration of the Report of the Auditor-General for March 1984, the Committee sought written submissions from 16 Departments in respect of 19 items. Supplementary submissions were sought from:

- the Departments of Finance and Employment and Industrial Relations on Public Sector Training;
- the Departments of Social Security and Employment and Industrial Relations on Unemployment, Sickness and Special Benefits; and
- the Departments of Veterans' Affairs and Social Security and Telecom on Telephone Rental Concessions to Pensioners.

2.52 The Committee took evidence on two items:

- Department of Health - National Biological Standards Laboratory; and
- Australian Broadcasting Commission (Corporation) - Hiring and Flying of Aircraft.

Department of Health - National Biological Standards Laboratory

2.53 Although the Department of Health had taken action in relation to matters raised in the Auditor-General's Report the Committee expressed concern that the facilities of the National Biological Standards Laboratory (NBSL) were most inadequate, below standard and so scattered that it could not carry out its functions effectively. The Committee concluded that appropriate legislative or policy changes needed to be implemented and that, at the same time, the lack of resources needed to be addressed urgently. The Committee indicated it intended to continue monitoring this situation.

Australian Broadcasting Corporation (ABC) - Hiring and Flying of Aircraft

2.54 As a result of an audit in Queensland information was sought on a number of unsatisfactory matters related to the hiring of aircraft, particularly in view of an accident in which four ABC employees lost their lives. One of the employees was piloting a chartered aircraft on ABC business.

2.55 The Committee noted that the ABC's administrative procedures for the chartering of aircraft, except for the situation in which a member of the Corporation's staff did the piloting, were appropriate. Notwithstanding the desire of staff members to use opportunities to keep up their flying hours, the Committee believed that the Corporation should not require its personnel to undertake flying duties in order to achieve savings or to permit the use of these opportunities unless the piloting of the aircraft on a particular task was incidental to their normal duties.

Report 241 - Reports of the Auditor-General, 1983-84 and September 1984

2.56 The Committee sought written submissions from 12 departments in respect of 20 items with supplementary submissions being sought from 5 departments in respect of 6 items. Evidence was taken at public hearings on:

- the Department of Administrative Services - Property Directorate; and
- the Department of Territories and Local Government - Financial Statements Outstanding and Industrial Wages Payroll System.

Department of Administrative Services - Property Directorate

2.57 In addition to a submission from the Department of Administrative Services and evidence taken at public hearings the Committee took into account the findings of the House of Representatives Standing Committee on Expenditure when it considered the Efficiency Audit Report on the Department's Australian Property Function. The Committee concluded that many questions continued to remain 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, many of the problems with the property management function identified in earlier reviews and audits still existed.

2.58 For this reason the Committee decided to examine the wider issue of property management outside the context of its examination of the Auditor-General's September 1984 Report. At the time of this report, the Committee had received submissions from Commonwealth departments and authorities, unions and the private sector.

Department of Territories and Local Government - Financial Statements Outstanding

2.59 The Committee expressed concern at the poor performance of the Department of Territories and Local Government in the preparation of the accounts for which it was responsible. Although a timetable for the Department to submit outstanding financial statements to Audit was agreed upon some delays had already occurred. However, overall progress had been made in the preparation of more timely financial statements. The Committee expressed concern that difficulties appeared to persist in the preparation of data relating to the Department's municipal, territorial and national functions.

Department of Territories and Local Government ~ Industrial Wages Payroll System

2.60 Audit reported a number of problems with the Industrial Wages Payroll System and that a number of improvements had been made to the system. However, areas still existed where controls appeared to need strengthening. The Committee did not accept the Department's contention that possible decisions about self-government was a reason to delay introduction of a more efficient and reliable Industrial Wages and Payroll System.

Report 242 - Finance Minute on Report 198, Government Aircraft Factories

2.61 The Committee's inquiry into the Government Aircraft Factories was commenced following criticism of the operation of the Factories in the Auditor-General's Report for the year ended 30 June 1980. Report 198, presented on 4 May 1982, recommended that:

- the Government Aircraft Factories be subject to a high level review to resolve the many and varied management problems;
- the financial statements be rationalised and presented to both the Production Board and the Parliament;
- an expert team should be established to examine the administrative procedures in the Government Aircraft Factories and the use of computers in this area;
- the team should supervise a complete stocktake of stores at the Factories;
- a review be carried out of the defence aerospace needs of Australia and that Australian manufacturers should be encouraged to play a greater role; and
- the Government consider the greater use of the production capabilities of the Government Aircraft Factories by Government departments and statutory authorities.

2.62 Since the Committee prepared Report 198 there have been a series of reviews focusing on various aspects of the Government Aircraft Factories. When the Committee commenced its review of the response to its earlier report the Factories were at the stage of implementing the many recommendations arising from these reviews. There have also been significant changes in the production program of the Factories.

2.63 The Finance Minute on Report 198 had little to say that was constructive about the Committee's recommendations. Of the Committee's 6 major recommendations (listed above), the Finance Minute rejected the first and fourth and paid scant attention to the last two.

2.64 The Committee believed that it was misled by the Department of Defence on a number of issues relating to the Factories. Factory documents obtained by the Committee did not support information supplied by the Department of Defence in response to the Committee's initial questionnaire about productivity and other performance levels in the Factories. The documents indicated that the Factories were well behind schedule on most of their projects.

2.65 Despite some positive steps being taken to improve the Factories' operations, the Committee remained dissatisfied with the management practices applied to the Government Aircraft Factories and considered that the Factories should be removed from departmental constraint and established as a statutory corporation. The Factories would also have to become much leaner, more efficient organisations and to substantially increase their workload.

2.66 The Committee reiterated its previous recommendation that the Government Aircraft Factories should report annually to Parliament. The Committee also noted that the Auditor-General had repeatedly referred to the unsatisfactory nature of the Factories, financial statements and the lateness of these statements which do not comply with current commercial accounting standards or the 'Guidelines for the Form and Standard of Financial Statements of Commonwealth Undertaking' issued by the Department of Finance.

2.67 The Committee was pleased to note significant improvement in the area of industrial relations of the Government Aircraft Factories. The accord between the management and the unions signed on 30 August 1982 was an innovative development in industrial relations and should lead to a situation where there are virtually no industrial disputes.

Report 243 - Review of Defence Project Management

2.68 The inquiry into Defence Project Management, between March 1984 and February 1986, arose from the Committee's earlier Report on HMAS Tobruk (Report 223) and the September 1983 Report of the Auditor-General.

2.69 In an examination of 10 major Defence projects, the Auditor-General found that Defence project management practices were unsatisfactory contributing to:

- significant additional costs to the Commonwealth;



Defence Project Management Inquiry - Tour of Inspections (July 1985)



Inspection of Project Jindalee (Over the Horizon Radar), Alice Springs, NT (July 1985)

- the need for scarce resources to be engaged in rectifying project problems; and
- a diminution of the Defence capability through untimely delivery of equipment and facilities and through equipment and facilities not meeting technical performance objectives.

2.70 The Committee sought to identify changes in Defence organisational arrangements, decision making processes and management systems which would improve the efficiency, effectiveness and accountability of Defence project management.

2.71 The inquiry encompassed the full range of activities associated with the acquisition of Defence equipment, from the conception of a need to the introduction to a specific brand item of equipment into service.

2.72 The Committee drew a great deal of its evidence from a detailed investigation of 16 recent major Defence projects. The sample included some of Australia's largest Defence equipment acquisitions.

2.73 Of the 16 projects examined by the Committee, 11 failed or threatened to fail to be completed on time, to budget or according to technical requirements. Many factors contributed to these unsatisfactory results, most of which could be attributed to inefficient and ineffective Defence project management.

2.74 The Committee identified several systematic inadequacies in Defence project management:

- a dispersal of project management responsibilities and authority;
- inadequate project management resources, especially in numbers of staff and computer support;
- a shortage of experienced project managers;
- limited training in project management at all levels;
- low retention of knowledge due to a high staff turnover; and
- inadequate management information systems within project offices and throughout the Department.

2.75 To improve the effectiveness of Defence project management the Committee recommended:

- firmly delineating the different responsibilities of the Capital Procurement Organisation and the Service sponsor or client organisation;

- assigning the procurement function more autonomy by giving the Capital Procurement Organisation increased authority and control;
- delegating more authority to project directors, especially over technical and administrative aspects;
- increasing the level of staffing and computer support given to project offices;
- making greater use of project management expertise outside Defence, especially that in the private sector;
- implementing proposed improvements in Defence project management information systems; and
- improving the quality of Defence contracting and contract administration.

2.76 Some of these measures will improve the efficiency of Defence project management by shortening decision chains and increasing productivity. The Committee believed there was considerable scope for improving the efficiency of Defence project management by:

- modifying Departmental procurement approval procedures to speed-up decision-making, and improve the quality of information available to decision-makers. This would allow a fuller consideration of cost-saving options, and avoid costly changes after contracts have been let;
- increasing the level of project management skills within Defence by:
 - giving greater emphasis to project management experience in selecting key project personnel, and
 - expanding project management training at all levels;
- increasing the retention of project management skills by developing career paths in project management and related areas;
- consolidating Defence project management procedures and practices;
- providing stronger contractual incentives for suppliers to meet requirements on time and to cost; and

- reducing the potential for post-contract delays by simplifying procedures governing design approvals, contract changes, and contract disputes.

2.77 Improved accountability will be assisted by centralising functional responsibilities, establishing firm management performance baselines and improving management information systems. To provide the necessary external oversight the Committee recommended detailed annual reporting to Parliament on the major Defence equipment program.

Report 244 - Munitions Production Trust Account

2.78 The Munitions Production Trust Account Report was tabled in March 1986 following an inquiry initiated following unfavourable comments by the Auditor-General in his September 1984 Report.

2.79 The Munitions Production Trust Account is a holding account, financing the manufacture of munitions. It enables Defence factories to obtain re-imbursement for production, undertaken in advance of payment, from the Department of Defence or overseas customers.

2.80 The Committee found that the Munitions Production Trust Account had not been well managed over recent years. Financial records had been lost, important procedures had not been followed and there was a lack of appropriate control documents. The Committee was concerned that the Department of Finance had not taken more interest in the operations of the Account.

2.81 The Committee concluded that the existence of the Munitions Production Trust Account caused double accounting and additional administrative costs. Without the Account, Defence factories would be required to produce more accurate and informative financial statements showing the true nature of their debtors without recourse to having them written off against the Trust Account.

2.82 The Committee recommended that:

- the Munitions Production Account be abolished and the Departments of Defence and Finance report jointly to the Committee on consequential arrangements before the 1986 Budget sittings; and
- the Department of Finance generally improve the reporting on trust accounts.

Report 245 - Finance Minute on Report 202, The Selection and Development of Senior Managers in the Commonwealth Public Service

2.83 Report 202, tabled in Parliament on 28 October 1982, addressed problems of Public Service personnel policy, particularly with regard to senior positions within the Australian Public Service and made 37 recommendations which addressed a number of different areas of personnel policy.

2.84 In December 1983 the Government released a policy paper, Reforming the Australian Public Service, containing proposed reforms which were embodied in several pieces of legislation. Many of the issues raised and recommendations in Report 202 were addressed by this legislation.

2.85 The Committee was generally satisfied with the overall response to Report 202 and noted the broad policy revisions leading to new procedures for the selection and development of senior managers.

Report 246 - Finance Minute on Report 213, Income Maintenance Programs

2.86 Report 246, tabled on 27 May 1986, sets out responses to the Committee's findings in Report 213 and the Committee's comments on those responses.

2.87 Report 213 examined the administration of some 127 income maintenance programs operated by 10 Commonwealth departments. Income maintenance programs were defined as those programs transferring cash to individuals or organisations for the purpose of social welfare.

2.88 In Report 213 the Committee was concerned to identify whether departments pay adequate and joint attention to the way in which they acquire mandate, exercise management control and evaluate results. The Committee believed that by improving administrative practices, the results of the programs themselves could be enhanced. The Committee made a number of general findings on aspects of administration which it considered would go some way towards addressing the pressing issues facing policy formulators and administrators. Some of the Committee's suggestions were accepted while others were rejected.

2.89 One of the most important innovations affecting the administration of social welfare programs was the Financial Management Improvement Program (FMIP) which post-dated the Committee's Report. FMIP was initiated by the Department of Finance and the Public Service Board in mid 1983. The Program was designed to direct closer attention to some of the issues raised by the Committee, including the clarity and the evaluation of administrative objectives and practices of programs.

2.90 Report 246 notes that FMIP was designed to complement the range of government financial reforms, including the consolidation of appropriations, and integration of financial and staffing decision-making and program budgeting. Departments were not to rely solely on these reforms, which were intended to be introduced progressively and improve financial management systematically.

2.91 One of the recurrent themes in Report 213 was the necessity to have program objectives clearly specified and to have consistent administrative practices. Budgetary reforms announced in April 1984, including program budgeting and improvement in public sector financial management, may be of assistance in clarifying organisation and evaluation processes. There have also been specific, external reviews of programs, including the Income Security Review and a review of the repatriation system.

2.92 In Report 246 the Committee reiterated its view that the formulation of program legislation was a valuable exercise and suggested that those administering authorities which did not already have such legislation in place should give the matter further attention. The Committee did not agree with the responses from the Departments of Health, Aboriginal Affairs and Immigration and Ethnic Affairs that their need for flexibility militated against the use of legislation. The broad or 'umbrella' legislation which the Committee proposed would permit flexibility, while at the same time fostering careful articulation of objectives and improved administration.

Report 247 - Expenditure from the Advance to the Minister for Finance, 1984-85

2.93 Each year the Committee examines expenditure from the Advance to the Minister for Finance to ascertain whether or not the expenditure has been confined to urgent and unforeseen requirements for which provision could not have been made in the original or Additional Estimates.

2.94 The Committee was satisfied that in all cases of expenditure remaining a final charge to the Advance in 1984-85, the requirements were urgent, however, it was not convinced all were unforeseen.

2.95 In particular the Committee was not satisfied that the criteria were satisfied in the use of the Advance to reimburse a revenue shortfall in the Williamstown Dockyard trust account. The Committee will be inquiring further into the operation of the Williamstown Dockyard trust account when it reviews the Auditor-General's Report of March 1986.

Report 248 - Report of the Auditor-General, April 1985

2.96 In considering the Auditor-General's April 1985 Report the Committee sought written submissions from ten departments and five statutory authorities in respect of 22 items, with supplementary submissions being sought from six departments and one statutory authority.

2.97 As a departure from usual practice public hearings were not held. Principal matters were addressed by submission and comment. In particular the Committee addressed the following items:

- Department of Employment and Industrial Relations - Wage Pause Program;
- Department of Territories - Commissioner for Housing Loans; and
- Australian National University - Records of Financial Transactions.

Department of Employment and Industrial Relations - Wage Pause Program.

2.98 The Special Employment-related Programs Act 1982 provided for expenditure of up to \$200 million through a Wage Pause Program of public sector job creation. The Committee was disturbed by the administrative difficulties which developed following hasty implementation of the Wage Pause Program and, in particular, from the inadequacy of inter-departmental co-ordination.

2.99 The program has now been replaced by the Community Employment Program with clearer working guidelines and funding through annual appropriations which have largely clarified the obligations and responsibilities of agencies concerned.

Department of Territories - Commissioner for Housing Loans

2.100 In September 1984 the Minister for Finance requested the Auditor-General to perform an audit of the Commissioner for Housing Loans Scheme in the light of an over-commitment of funds.

2.101 The Committee noted that the Department had instituted amended procedures and practices in order to eliminate any future problems. The Committee will continue to monitor the operation of the Scheme.

Australian National University - Records of Financial Transactions

2.102 Audit noted that serious deficiencies existed in the supporting documentation for the University's 1983 draft financial statements. Audit was concerned that in some respects the University's accounting practices were at variance with those prescribed by the Minister for Finance.

2.103 The Committee noted that the University has significantly reformed its financial administration and that this reform process is continuing.

Report 249 - Proposed Computer Acquisition for Repatriation General Hospitals

2.104 Report 249 outlines the findings of the Committee's inquiry into the proposed computer acquisition for Repatriation General Hospitals by the Department of Veterans' Affairs.

2.105 The inquiry was the first to be undertaken by the Committee under its standing reference to examine and report on major computer acquisition proposals before they proceed to Cabinet for approval of funds. The report notes the Committee's concern that this proposal was not referred to it directly as a result of a Cabinet decision as envisaged under the arrangements agreed between the Committee and the Minister for Finance.

2.106 The proposed acquisition was approved by Cabinet and funds of \$2.6 million were included in the 1985-86 budget subject to advice from the Minister for Finance. The Minister for Finance subsequently advised the Minister for Veterans' Affairs on 1 August 1985 that no expenditure should occur until a satisfactory report on the proposal had been received from the Joint Committee of Public Accounts.

2.107 Consideration of the Department's submission to the Committee was hampered by the Committee being fully committed to another ADP inquiry, and inadequacies in the Department's original submission. The Committee indicated to Ministers bringing ADP proposals before the Committee that the quality or information provided in submissions influences the speed with which the Committee's inquiries can be expedited.

2.108 The Committee recommended in Report 249 that the Department of Veterans' Affairs proceed with its negotiations with the Department of Finance and the Department of Local Government and Administrative Services with a view to the acquisition of computers for the Repatriation General Hospitals. However, the Committee recommended that the Department of Veterans' Affairs supply the Committee, with comments from the Department of Finance, information on computer capacity requirements before placing an order for a computer at Repatriation General Concord.

2.109 The Committee concluded that the Department of Veterans' Affairs had not to date conducted the Patient Care System project in a manner consistent with existing planning guidelines and sound management practices. The Committee made a number of recommendations and requested that the Department of Veterans' Affairs respond to these before proceeding beyond the purchase of the Concord computer.

2.110 While the Committee examined the Department of Veterans' Affairs intention to request a Certificate or Exemption for the acquisition of the Concord computer, it concluded that the decision on these matters rests with the Department of Local Government and Administrative Services.

2.111 The Committee also recommended that departments include in their Strategic Plans a clear statement where the proposed acquisition of software is subsequently likely to influence hardware expenditure. These statements are to be examined by the Department of Finance and the Department of Local Government and Administrative Services.

Report 251 - Finance Minute on Report 228 Advance to the Minister for Finance, 1982-83

2.112 This report contained the response to Report 228 on the use of the Advance to the Minister for Finance in 1982-83.

2.113 The Committee was satisfied with the responses and undertakings offered by departments following Report 228. The main matter of concern reported by the Committee was the administration by the Department of Defence of Salary and Payments in the Nature of Salary to the CMF and Cadets. The Committee noted that since its inquiry a number of actions had been taken to improve management and control.

Report 252 - JOB SEEKER - Computer Acquisition by the Department of Employment and Industrial Relations

2.114 This report was tabled on 13 June 1986 following a statement by the Chairman, Senator Georges, to the Senate on 3 December 1985.

2.115 The Committee's inquiry into the acquisition process of ADP equipment by the Department of Employment and Industrial Relations resulted from specific concerns about the conduct of the Job Seeker tender and criticisms made in the Auditor-General's Report of September 1985 about ADP planning, cost benefit justification and financial management.

2.116 The Job Seeker Project, as it was originally envisaged, involved a national network of computer terminals in Commonwealth Employment Service (CES) offices which would provide access to a central data base of Job Seeker records on the Department's mainframe computer. It was thereby intended to improve the CES's ability to match job requirements of people seeking work against listed job vacancies which were held on another data base.

2.117 The Committee's inquiry found that:

- proper planning and evaluation had not been undertaken to support the particular implementation strategy chosen for the Job Seeker project;
- there were documented instances during the tender evaluation where proper tendering procedures were not followed;
- the impartiality of the tender result could not be guaranteed; and
- certain features of the original contract with the successful tenderer, WANG Computer Pty Ltd, were improper.

2.118 Despite its misgivings, the Committee recommended that the Job Seeker tender proceed subject to certain amendments being made to the proposed contract with WANG Computer. Most of these amendments were made prior to the contract being let.

2.119 The Committee reported its outstanding concerns when it tabled its report in June. Among these was the inadequate level of compensation provided for in the contract in the event that WANG Computer was unable to satisfy certain crucial outstanding requirements of the tender. These concerns were vindicated when the Committee learnt after finalising its report, but before it was tabled, that these requirements would not be able to be fulfilled by WANG Computer on the due date. When tabling the report, Senator Guilfoyle informed the Parliament that in the light of these developments the Committee recommended that liquidated damages be sought from WANG Computer for this delay in delivery and that the contract should be cancelled and compensation sought if outstanding commitments by WANG Computer had not been met by January 1987.

2.120 The Committee observed that the Department's desire to implement computer-based information systems at great speed and its disregard for proper planning and procurement procedures had resulted in greater delay and cost than would have occurred had the project proceeded at a more considered and responsible pace.

Report 253 - Proposed Computer Acquisition by the Australian Audit Office

2.121 This report was the first to be tabled by the Committee under the terms of its standing reference to investigate and report on proposed acquisitions of Automatic Data Processing (ADP) facilities by Commonwealth departments or authorities staffed under the Public Service Act 1922. The report was tabled on 11 June 1986.

2.122 The conclusions of the report reinforced the need for greater scrutiny of ADP acquisition proposals by both senior management of the acquiring department and by co-ordinating departments involved in the approval and acquisition process. The Committee's findings also emphasised the responsibilities of heads of organisations and of the Department of Finance to ensure that the performance and benefits of these ADP facilities were monitored and periodically reviewed.

2.123 The Australian Audit Office's computer acquisition proposal, estimated to require additional expenditure of \$13 million in the period 1986-87 to 1989-90, involved 3 levels of data processing:

- a central computing facility and associated software;
- a network to provide processing capacity, office automation and printing facilities for each State and to provide access to the central applications; and
- a microcomputer facility to provide further office automation and other tools to audit staff.

2.124 The Committee supported the basic motivation of the Australian Audit Office to improve its management information and the quality of audits undertaken. However, the Committee was concerned that the Australian Audit Office appeared to be poorly equipped, at least in terms of the information technology and related expertise at its disposal, to undertake audits in some of the large and technologically sophisticated departments and agencies of the Commonwealth.

2.125 Among the specific conclusions which the Committee reached were:

- the Australian Audit Office had not made an adequate effort to define and quantify the benefits resulting from the proposed ADP acquisition and the information systems it would support;

• it was doubtful whether co-ordinating departments and agencies, including the Department of Finance and the Public Service Board, had seriously challenged or attempted to verify the benefits asserted of the proposed ADP acquisition;

• after an examination of the case for restricting tenders for the mainframe computer facility to computers compatible with IBM software, the technical benefits to the Australian Audit Office were not persuasive; but

• there were non-technical advantages in acquiring an IBM compatible mainframe facility which would be of strategic benefit to the development of the Office's ADP capability.

2.126 In addition to its specific conclusions, the Committee raised other concerns about computer acquisitions generally, including:

- the apparent difficulties of some departments in identifying and presenting a comprehensive and comprehensible statement of all costs associated with their proposals;
- the apparent reluctance of some departments to define and quantify the benefits which would result from the acquisition of ADP facilities; and
- the absence of satisfactory provisions in these proposals for the performance monitoring systems and output indicators necessary to demonstrate subsequently that these benefits were achieved.

CHAPTER 3

OTHER ACTIVITIES OF THE COMMITTEE

Speaking Engagements

3.1 Members of the Committee and staff of the Secretariat have been invited to speak at a number of functions. During the period January 1985 - June 1986, particular addresses included:

22 February 1985 -

Senator the Hon. Dame Margaret Guilfoyle, DBE, presented a keynote address to the Australian Society of Accountants' National Government Accounting Convention at the University of Adelaide. The subject of her address was 'Financial Management - What Government Needs'. Senator Guilfoyle explained that there are several Parliamentary Committees which are directly related to the accountability of public expenditure and outlined the role of the Joint Committee of Public Accounts, the Senate Standing Committee on Finance and Government Operations and the Senate Estimates Committees. Senator Guilfoyle related the work of these Committees to the scrutiny of the Executive and, in particular related this to her experience as Minister for Finance.

23 March 1985 -

The Secretary, Mr Talberg, addressed participants in a Public Service Senior Executive Management Program which was held in Bronte, Sydney. Mr Talberg spoke on the topic 'Parliamentary Committees and the Role of Senior Executives'.

14 May 1985 -

The Deputy Secretary, Mr Mason, addressed the Annual Internal Audit Conference of the Health Insurance Commission. Mr Mason spoke on the subject 'The Role of the Joint Committee of Public Accounts' and discussed the challenge inherent in managing the Committee's inquiry program. This address was well received and of particular interest given the involvement of the Health Insurance Commission in the Committee's inquiry into Medical Fraud and Overservicing.

23 May 1985 -

Mrs Helen Mayer, MP, spoke at a Seminar on Comprehensive Auditing presented by the Australian Society of Accountants. The venue was the Lakeside International Hotel, Canberra. Mrs Mayer's subject was 'The Requirements of Parliamentary Committees from Auditors'.

6 June 1985 -

Mrs Roslyn Kelly, MP, presented a paper entitled 'The Future of Specialisation' to the 11th National Congress of the Australian College of Health Service Administrators which was held in Sydney. Mrs Kelly noted that from her position as Chairperson of the Public Accounts Committee's Sub-committee on Medifraud she had been able to enjoy the rare experience of overviewing some aspects of the direction and motivation of health professionals. Her paper commented on the relationship between new technology and its costs, the expectations of health professionals and the general public, and political realities.

13 June 1985 -

The Secretary, Mr Talberg, spoke to participants in a Public Service Financial Management Course on the subject of External Monitoring Bodies. Mr Talberg presented the course participants with an overview of the external bodies, (in particular the Department of Finance, the Australian Audit Office and the Parliament), which monitor the performance of government organisations and provide assistance in improving accountability and productivity.

6 March 1986 -

Sub-Committee Secretary, Mrs Ballard, spoke at a Financial Management Seminar held for participants in a Public Service Board Personnel Management Scheme. The subject of Mrs Ballard's talk was 'External Monitoring - Parliamentary Committees'. While speaking particularly on the role and functions of the Public Accounts Committee Mrs Ballard also explained the various types of parliamentary committee.

28 April 1986 -

Mrs Helen Mayer, MP, addressed a Conference of Defence Managers at Mount Macedon, Victoria. The subject of her address was 'Parliament and Government Financial Administration'. Mrs Mayer presented her address giving emphasis to the role of parliamentary committees in the

business of financial administration. In particular, reference was made to the Public Accounts Committee, the Public Works Committee, the House of Representatives Standing Committee on Expenditure and the Senate Estimates Committees. Mrs Mayer was able to draw on her experience of the Public Accounts Committee's Defence Project Management Inquiry.

4 June 1986 -

Mrs Helen Mayer, MP, presented a talk to the United Services Institute at the Joint Services Staff College, Canberra. The subject of this talk was 'The Public Accounts Committee's Report on Defence Project Management'. Mrs Mayer began her talk by placing the Defence Project Management Inquiry in its historical context and then gave an overview of the Committee's findings and recommendations drawing out their implications for Defence managers, both service and civilian. She noted that scrutiny can be most effectively undertaken by the Parliament and that the Committee's Report made it clear that Parliamentary scrutiny of Defence project management had to date been inadequate. The Committee therefore placed considerable store on measures to improve Parliamentary scrutiny of the Defence equipment acquisition process and specifically on detailed annual reporting to Parliament of the major capital equipment program.

Visitors

3.2 Several visitors spent time with either Committee members or secretariat staff during the period January 1985 - June 1986. The opportunity to meet colleagues from other Parliaments and other Public Accounts Committees is always welcomed by the Committee. Such occasions provide for the sharing of ideas and strengthening of ties.

3.3 Visitors included:

• June 1985 - A delegation from the Public Accounts Committee of the Republic of Botswana

The delegation comprised:

The Hon. E S Masisi, PMS, MP - (Leader)
The Hon. B S Gaseitsiwe, CBE, MP - (Member)
The Hon. G G Sabeso, PH, MP - (Member)
The Hon. D R Monwela, MP - (Member)
Mr C G Mogami - (Accountant General)
Mr M B Masisi - (Deputy Auditor-General)
Mr C K Mukhange - (Secretary, Public Accounts Committee);

- 21 October 1985 - Mr Robert Rogers, Clerk to the Defence Committee, House of Commons;
- 19-20 November 1985 - Mr Peter Rowe, Principal Research Officer, Western Australian Public Accounts Committee; and
- 10 December 1985 - Mr John Tuhaika, Clerk of the Solomon Islands Parliament.

1985 Biennial Conference of Public Accounts Committees

3.4 The Fourth Biennial Conference of Commonwealth and State Public Accounts Committees was held in Adelaide in July 1985. The theme for the Conference was the management of Public Accounts Committees. The Conference agenda dealt with topical issues such as:

- the range of bodies which should come under Public Accounts Committee scrutiny;
- the power required for inquiry;
- the judicious selection of subjects for inquiry; and
- the follow-up of inquiries to ensure results.

3.5 The Conference generated a substantial degree of interest with some 56 delegates, observers and guest speakers attending. The following members of the Committee attended the Conference:

- Senator G Georges (Chairman)
- Mr A G Cadman, MP (Vice-Chairman)
- Senator B Cooney
- Senator the Hon. Dame Margaret Guilfoyle, DBE
- Senator G M Maguire
- Mr L R S Price, MP
- Dr A Theophanous, MP

3.6 Mr L McLeay, ex offico member of the Committee, attended in his capacity as Chairman of the House of Representatives Standing Committee on Expenditure. Mr Talberg (Secretary), Mr Worthy and Mrs Ballard from the Secretariat also attended.

3.7 Mr McLeay addressed the Conference on the subject of Protections available to witnesses appearing before Parliamentary Committees. His address was titled 'Off with his head'. Mr McLeay spoke with reference to the experience of the Expenditure Committee and its inquiry into the Aboriginal Development Commission.

3.8 It was Mr McLeay's belief that the inadequacies of the protections available to witnesses have only become obvious because of the growth in scope and power of parliamentary committees. He concluded it was timely that, having grown, such committees now give consideration to some more realistic protections.

3.9 A paper on the subject of joint inquiries entitled 'Cooking with two burners - a way to turn up the heat' was presented by Mr Talberg. The paper was prepared for the Conference by the Secretariat under the direction of the Committee's legal adviser, the Hon. Mr Justice P B Toose, CBE.

3.10 In summary the paper:

- detailed some early background as to the holding of joint Commonwealth/State Public Accounts Committee inquiries;
- reviewed various permutations of co-ordinated Public Accounts Committee action;
- noted the potential pitfalls in this type of inquiry approach; and
- discussed the accountability of tertiary institutions from a Commonwealth perspective as an example of a parallel approach to Public Accounts Committee inquiries.

CHAPTER 4

ISSUES ARISING FROM THE COMMITTEE'S ACTIVITIES

General Matters

4.1 In addition to the particular issues, (detailed later in this chapter), which have arisen out of specific Committee inquiries, a retrospective consideration of the Committee's large program for the period January 1985 - June 1986 has also highlighted the following general matters.

Quality of Written Submissions

4.2 The Committee's system of using written departmental submissions has continued to operate satisfactorily with some submissions being of a high quality. However, the Committee has some general reservations as to the quality of the submissions it has received.

4.3 Submissions have sometimes been of poor quality with departments providing inadequate or ambiguous information. Some submissions have also been of extreme length. The Committee has found the size of a submission to be no guarantee of quality.

4.4 The poor quality of some submissions has generally only served to hamper the Committee's efficient operation. In particular, the Committee has been obliged to seek additional clarifying information from departments and to question witnesses in great detail at hearings. Clearly the provision of concise and informative submissions is to be of benefit to all parties. It is the Committee's view that withholding relevant information or providing ambiguous or generalised responses is a serious affront to the principle of parliamentary accountability.

4.5 The presentation of inadequate submissions may also slow the inquiry process. Such delays are of concern to the Committee and particularly to departments submitting ADP acquisition proposals.

Witnesses

4.6 The Committee recognises that there is a balance to be reached in meeting the requirements for the attendance of witnesses before a parliamentary committee and the burdensome demands of program administration for senior public servants. Generally the level and preparedness of witnesses in the past has been adequate. However, as previously indicated there is scope for improvement.

4.7 It is desirable for the Secretary of a Department, or the Head of an Authority, to be present at the commencement of an examination of its programs or functions, supported by suitable officers who are actively involved in the individual program or function. However, a balance must be struck between the extreme numbers of witnesses attending some hearings and the information needs of the Committee which require prompt and accurate responses. The Committee will amend its guidelines for witnesses to achieve an appropriate balance in this area.

Observers and Advisers

4.8 The role of observers is to provide the Committee with expert advice on matters under consideration as the need arises during a public hearing.

4.9 Observers at Committee hearings include officers from:

- the Australian Audit Office;
- the Department of Finance; and
- the Public Service Board.

4.10 While the Committee is generally appreciative of the assistance provided by observers it has some reservations regarding the quality of advice given. Some observers have been unable to provide satisfactory advice either during or following a public hearing and relevant information has thereby been withheld from the Committee.

4.11 The Committee remains committed to the observer system and has the desire to develop and improve the system. In particular, the Committee foreshadows observers being called upon systematically to provide comment in the initial stages of public hearings. Such briefing, whether in oral or written form, would enable the Committee to proceed more effectively in the conduct of public hearings.

4.12 In addition, the Committee intends to pursue with observer organisations the issue of which officers should attend public hearings as observers. The Committee believes senior departmental officers should act as observers and that these officers should be capable of providing prompt and sound advice on matters under consideration. It is a matter of some concern to the Committee that observers frequently lack the necessary expertise to provide the required advice.

4.13 To date observers from the Australian Audit Office have been Senior Executive Service officers and appropriately those officers responsible for the relevant area within the Audit Office. However, observers from the Department of Finance and the Public Service Board have been liaison officers with no apparent subject expertise.

The Finance Minute Process

4.14 The Committee remains concerned about the increasing need for Committee comment on Department of Finance Minutes and the supplementation of information in such Minutes.

4.15 Three factors appear to operate to delay the presentation of Finance Minute Reports to Parliament, viz:

- (i) unsatisfactory responses, being initially forwarded to the Department of Finance, unable to be rectified before transmittal by the Minister for Finance to the Committee;
- (ii) the occurrence of significant events after the transmittal of the Finance Minute to the Committee but before the Committee has presented the Minute to Parliament, such events being neither foreshadowed, finalised, nor announced at the time the Finance Minute was prepared; and/or
- (iii) the expansion of the Committee's program bringing unavoidable delays to the Committee's consideration of the Finance Minute response prior to tabling it in Parliament.

Changes to Committee Duties

Primary Industry Statutory Marketing Authorities

4.16 Arising from the Statement of Government Policy published by the Department of Primary Industry on the reform of the Commonwealth Primary Industry Statutory Marketing Authorities in January 1986, legislation is being amended to permit eleven marketing authorities to vary their auditing arrangements.

4.17 Legislation has already been passed with regard to:

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

Amendments are being prepared for:

- the Australian Apple and Pear Corporation;
- the Australian Canned Fruits Corporation;
- the Australian Dairy Corporation;
- the Australian Dried Fruits Corporation;

- the Australian Honey Board;
- the Australian Port Corporation;
- the Australian Tobacco Board; and
- the Australian Wool Corporation.

4.18 The auditing arrangements for the marketing authorities are identical. In summary, each authority will be permitted to appoint a commercial auditor as its external auditor. However, the Auditor-General will have a discretion to conduct audits and report.

4.19 Also the Auditor-General will have a responsibility to inform the Minister whether a commercial auditor is suitable for appointment as the auditor of a marketing authority. Following such advice the Minister shall then advise the Joint Committee of Public Accounts which will consider the proposed appointment and advise the Minister whether or not it agrees with it.

Guidelines on the Format and Content of Annual Reports

4.20 On 5 December 1985, during debate on the Public Service and Statutory Authorities Bill, Senator Button indicated that amendments to the Bill would ensure that an appropriate mechanism for parliamentary scrutiny of the guidelines for the form and content of departmental and other reports would be to refer the matter to the Public Accounts Committee. The amendments indicated that guidelines would be approved by the Joint Committee of Public Accounts, prior to the presentation of those guidelines to the Parliament by the Prime Minister.

4.21 The provision is contained in the Statute Law (Miscellaneous Provisions No 1 Bill of 1986) amending sub-section 25 (7) of the Public Service Act 1922.

Committee's Method of Operation

4.22 The workload facing the Committee has continued to increase throughout the period under review. The references before the Committee have involved:

- examination of reports of the Auditor-General, including both financial audits and efficiency audits;
- examination of Advances to the Minister for Finance;
- reviews of major ADP acquisition proposals by Commonwealth departments; and
- the conduct of several major inquiries.

4.23 While the Committee views its role as important for both parliamentary accountability and improvement in public administration it is unable to fully review all matters which come before it. The division of the Committee into sub-committees has proven one means of dealing with the increasing volume of work but has had limited success. Committee members are constrained in the amount of time they can devote to Committee duties. In particular, sitting arrangements for both the House of Representatives and the Senate have a severe impact on the time available for Committee meetings.

4.24 The large workload combined with the prospect of additional duties has necessitated the Committee modifying some methods of operation. An example of this is Report 248.

4.25 As a departure from previous practice the Committee's consideration of the Auditor-General's April 1985 Report was via submission. No public hearings were held. The Committee's Report (Report 248) highlighted the salient features of the Auditor-General's Report and included the Committee's conclusions which were based on information provided in submissions.

4.26 The Committee will be considering other methods of operation and will endeavour to reduce the number of references before it, concentrating on those references of greatest importance.

Major ADP Acquisitions

4.27 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, was renewed in mid 1985. The task was previously assigned to the Committee in June 1984, but lapsed with the dissolution of Parliament in December 1984.

4.28 In moving the motion in 1984 the Minister for Finance explained that it was hoped to have independent scrutiny of proposals outside the Budget cycle and well before the commitment of financial and other resources was made. Among the issues listed for particular attention were:

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

4.29 The Committee has reported on two computer acquisition proposals since receiving this reference. 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 Veterans' Affairs for Repatriation General Hospitals (Report 249); and
- the proposed purchase of ADP equipment by the Australian Audit Office (Report 253).

4.30 Several significant issues have emerged from the Committee's involvement in scrutinising proposed ADP acquisitions, and also from its inquiry into the computer acquisition by the Department of Employment and Industrial Relations for Job Seeker.

4.31 In accordance with the initial terms of reference agreed to with the Minister of Finance the Committee remains unequivocally of the view that all proposals should be referred to the Committee by Cabinet itself, well in advance of any request for, or approval of funds. In the case of the Veterans' Affairs proposal referred to the Committee on 24 October 1985, the proposed computer acquisition for Repatriation General Hospitals was approved by Cabinet and funds of \$2.6 million were included in the 1985-86 Budget, subject to approval, from the Minister for Finance. The Minister for Finance advised the Minister for Veterans' Affairs on 1 August 1985 that no expenditure should occur until a satisfactory report on the proposal had been received from the Joint Committee of Public Accounts.

4.32 This proposal therefore did not come to the Committee directly under the agreed arrangements. The Committee also notes that the intention of the reference was to ensure proposals are subject to independent review outside the Budget cycle and well in advance of any decision to commit funds. This clearly has not been the case for this proposal where funds had already been approved for the then current 1985-86 financial year.

4.33 On 18 October 1985, the Committee informed departments that unless the Committee is given formal notification of an intention to bring a proposal before it within a month of the relevant Cabinet decision, and unless the submission in support of that proposal is received by 30 September, the Committee may not be able to arrange its program so as to guarantee a report to Parliament before Budget Cabinet consideration of funding in the following financial year.

4.34 The Committee's inquiry into the Australian Audit Office's proposed computer acquisition highlighted lessons for departments and authorities including:

- identification and tabulation of all costs associated with proposals;
- definition and quantification of benefits which will result from the acquisition of ADP facilities; and
- need for the performance monitoring systems and output indicators necessary to demonstrate subsequently that benefits are achieved.

4.35 The conclusions of Report 253 reinforce the need for greater scrutiny of ADP proposals by both senior management or the acquiring department and by co-ordinating departments involved in the approval and acquisition process.

4.36 Individual responsibility was also clearly demonstrated in the Committee's Report 252 on Job Seeker. This Report was initiated by the Committee as a result of concerns it had about the conduct of the tender for ADP equipment for this particular project. The Committee concluded that the Department of Employment and Industrial Relations had not undertaken proper planning and evaluation to support the particular implementation strategy for the Job Seeker project, that proper tendering procedures had not been followed during the tender evaluation and that certain features of the original contract with the nominated tenderer were improper. The Committee learnt, immediately prior to tabling the report, that the contracted undertakings by the tenderer could not be discharged in the period agreed. The Committee has recommended that liquidated damages be sought from the contractor and that if the undertakings cannot be met by 1 January 1987 that the contract be cancelled and compensation sought.

4.37 The Committee's experience in these inquiries provides a poignant reminder of the need for proper planning to be undertaken and that the responsibilities of the heads of the relevant organisations be fully discharged.

Aspects of Defence Equipment Support

4.38 During its inquiry into Defence Project Management the Committee identified shortcomings in the support of several major Defence equipment items including:

- the under-estimation of spares and other support requirements;
- the late identification of facilities requirements; and
- ineffective procedures for the handover of equipment to users.

4.39 In March 1986 the Committee decided to commence a follow-on inquiry into several aspects of the support of defence equipment. These included:

- the procurement of spares and ammunition; and
- the provision of technical data to maintain and operate defence equipment.

4.40 The Committee wished to ascertain whether:

- the overall level of spares and ammunition is sufficient to meet stated Defence objectives;
- the supply of spares and ammunition to operational units is timely and sufficient (though not excessive) to meet day to day operational requirements;
- Defence spares and ammunition procurement management arrangements ensure value for money;
- the technical data provided to equipment users is timely and adequate for the safe and effective operation and maintenance of equipment; and
- technical data in the hands of users incorporates current operational experience and the latest advice from equipment manufacturers, particularly in relation to actual or potential technical problems or equipment failures.

4.41 A questionnaire seeking detailed information on the level of spares, ammunition and technical documentation support provided to six major defence equipment items was submitted to the Department of Defence in April 1986. At the same time submissions addressing the Inquiry's terms of reference were sought from interested individuals and organisations. Two specialist advisers were engaged to assist the Committee in the fields of inventory control systems and technical documentation management. The Committee expects to table its Report late in the 1986 Budget session.



Small Arms Factory, Lithgow, NSW



Arrival of Committee at Small Arms Factory, Lithgow for an inspection conducted as part of the inquiries into Aspects of Defence Equipment Support and the Proposed Computer Acquisition by the Department of Defence (30 May 1986)



Briefing session, Small Arms Factory, Lithgow



Staff of the Small Arms Factory, Lithgow explain the operation of equipment to Committee Member, Mr Gary Nehl, MP

CHAPTER 5
OPERATIONAL DATA

Current Inquiries

5.1 As at 30 June 1986 the Committee had the following matters to consider:

- Auditor-General's Report on Efficiency Audits:
 - Special Youth Employment Training Program
 - Administration of the Export Development Grants Act 1974 by the EDG Board
 - Administration of Widows' Pensions and Supporting Parents' Benefits 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
 - Administration of Offsets Policy
 - Administration of Australian Industry Participation Program in Relation to Overseas Procurement
 - Administration of Quarantine Services
 - Australian Wool Corporation Property Operations
 - Department of Territories - ACT Internal Omnibus Network (ACTION)
- Commonwealth/State Financial Relations
- Discontinuance of the Audit of Australia Post - Administration of Counter Services
- Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1984-85)
- Finance Minutes on Reports Nos:
 - 201 - Overseas Aid
 - 229 - Reports of the Auditor-General - 1981-82 and September 1982
 - 232 - Report of the Auditor-General - May 1983
 - 233 - Reports of the Auditor-General - 1982-83 and September 1983

- 236 - Medical Fraud and Overservicing - Pathology
- 238 - Public Hospitals in the Australian Capital Territory
- 239 - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1983-84)
- 240 - Report of the Auditor-General - March 1984
- 241 - Reports of the Auditor-General - 1983-84 and September 1984
- 243 - Review of Defence Project Management
- 244 - Munitions Production Trust Account
- 247 - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1984-85)
- 248 - Report of the Auditor-General - April 1985
- 249 - Proposed Computer Acquisition for Repatriation General Hospitals
- 252 - JOB SEEKER - Computer Acquisition by the Department of Employment and Industrial Relations
- 253 Proposed Computer Acquisition by the Australian Audit Office.
- . Forward Obligation of Government Expenditure
- . Property Management by the Department of Local Government and Administrative Services
- . Proposed Purchase of Automatic Data Processing Facilities by any Commonwealth Department or Authority of the Commonwealth Staffed Under the Public Service Act 1922:
 - Department of Defence
- . Report of the Auditor-General - September 1985
- . Report of the Auditor-General - 1984-85
- . Report of the Auditor-General - March 1986
- . Spares and Other Support for Defence Equipment
- . STRATEPLAN - Department of Social Security ADP Re-equipment Program

5.2 In order to discharge its duties, the Committee has set itself an ambitious program to reduce the length of this obligation.

Meetings January 1985 - June 1986

5.3 The fifteenth Committee held 36 meetings of the full Committee and 86 meetings of Sectional (Sub)Committees during the period 1 January 1985 to 30 June 1986. These meetings and the main subjects discussed at each, are listed in Appendix B.

Sectional (Sub)Committees

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

5.5 The following Sectional Committees held meetings during the period January 1985 - June 1986.

Sub-Committee 'A'

Senator G Georges (Chair)
 Senator B Cooney
 Senator the Hon Dame Margaret Guilfoyle, DBE
 Mr A Downer, MP (from 23 May 1986)
 Mrs R Kelly, MP
 Mr G Nehl, MP
 Mr R Price, MP (until 23 May 1986)
 Mr A Rocher, MP
 Dr A Theophanous, MP

Sub-Committee 'B'

Mr A Cadman, MP (Chair) (until 29 November 1985)
 Senator J Watson (Chair) (from 19 February 1986)
 Senator G Maguire
 Mr B Conquest, MP (from 15 April 1986)
 Mr L McLeay, MP (until 14 February 1986)
 Mrs H Mayer, MP
 Mr R Price, MP (from 23 May 1986)
 Mr G Punch, MP (until 23 May 1986)
 Mr P Ruddock, MP (from 29 November 1985)
 Mr J Sharp, MP (until 15 April 1986)
 Mr R Tickner, MP

Medical Fraud and Overservicing:

Mrs R Kelly, MP (Chair)
 Senator G Georges
 Senator J Watson
 Mr A Cadman, MP (until 29 November 1985)
 Mrs H Mayer, MP
 Mr P Ruddock, MP (from 29 November 1985)
 Dr A Theophanous, MP

Defence Project Management:

Mrs H Mayer, MP (Chair)
Senator B Cooney
Senator G Maguire
Mr A Cadman, MP (until 29 November 1985)
Mr G Nehl, MP
Mr G Punch, MP (until 23 May 1986)
Mr A Rocher, MP
Mr P Ruddock, MP (from 29 November 1985)

ADP Monitoring:

Senator the Hon. Dame Margaret Guilfoyle, DBE (Chair)
Mr B Conquest, MP (from 15 April 1986)
Mr A Downer, MP (from 23 May 1986)
Mr R Price, MP
Mr J Sharp, MP (until 15 April 1986)
Dr A Theophanous, MP
Mr R Tickner, MP

Staffing of the Committee Secretariat

5.6 The staff engaged with the Committee as at 30 June 1986:

Secretary:	Mr M Talberg
Deputy Secretary:	Mr P Mason
Senior Project Officers:	Mrs K Ballard Dr D Capp Mr D Worthy
Project Officers:	Ms A Cronin Mrs R Mills Mr T Rowe (Vacant)
Clerical Assistants:	Mr V Jones Mr M Daniel
Steno-Secretary:	Mrs L Brennan
Word Processing Operators:	Mrs J Murphy (Vacant)

5.7 The Committee is concerned that a high turnover rate has developed with the secretariat's two word processing operator positions. As a consequence of the Committee's demanding inquiry program severe strains have been placed on the occupants of these positions. The requirement for additional word processing staff is clearly evident. It is the Committee's view that an adequate number of keyboard staff would allow Committee work to be performed efficiently and enhance the job satisfaction of those concerned.

5.8 The Committee continues its policy of seconding officers directly from various departments and accepting officers participating in the Public Service Board's Executive Development Scheme and Interchange Program. Such secondments and placements assist the Committee, provide parliamentary experience and broaden the participant's work experience, all of which enhance promotion opportunities within the Service. The secondments during the 18 month period were:

Dr D Lundberg	- Department of Employment and Industrial Relations
Mr D Erbacher	- Australian Bureau of Statistics
Mr R Dobb	- Department of Aboriginal Affairs
Mr P Orr	- Department of Primary Industry
Dr R Murphet	- Department of Community Services
Ms J Stead	- Department of Defence

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

5.10 Each year, the Committee appoints a panel of advisers to assist it with inquiries which require specialised knowledge. Under present Committee arrangements all advisers are required to liaise through the Secretariat. The Committee's advisers during the 18 month period were:

ACT Hospitals	- Ms R McClelland, Australian Audit Office
Medical	- Dr V. Goldrick, Medical Practitioner
Health Statistics	- Mr R E Harvey, Health Economics Research Unit, Australian National University
Legal Matters	- The Hon. Mr Justice P B Toose, CBE
Computing	- a panel of 35 ADP consultants was formed in December 1985. Advisers are selected from this panel as required.
Commonwealth/State Finances	- Mr J Howard, John H Howard and Associates, (Consultants)



Reference: 85/680
Contact Officer: S. Baker
Telephone: 632515

DEPARTMENT OF FINANCE

Newlands Street, Parkes, A.C.T. 2600
Telephone: Canberra 63 2222
Telex: 62639

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:

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

Tabled: 10 November 1982

After the above Report was tabled, it was decided that the Finance Minute, being the formal response to the Report, would be delayed until after the Jackson Committee had completed its review of Australia's overseas aid program. The Jackson Committee's report was tabled in Parliament in June 1984. In a letter to the Chairman of your Committee dated July 1984, the Minister for Foreign Affairs advised that the Government would be responding progressively to the Jackson report over the following twelve months. The Minister for Foreign Affairs made a statement in Parliament on 28 November 1985 on the Jackson Committee Report recommendations. The Australian Development Assistance Bureau has now commenced preparation of the Finance Minute.

- 228th Report - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1982-83)

Tabled: 14 May 1985

Responses were sought from relevant departments on 12 August 1985.

All responses were received by February 1986 and the Finance Minute is currently being finalised.

- 229th Report - Reports of the Auditor-General - 1981-82 and September 1982

Tabled: 21 May 1985

All relevant departments, excepting the Department of Science, have responded to our requests for comments on the conclusions and recommendations contained in the Report. The Departments of Communications, Education, Social Security and Veterans' Affairs have been requested to provide further information.

- 232nd Report - Report of the Auditor-General - May 1983

Tabled: 28 May 1985

Responses were sought from relevant departments on 31 July 1985.

All Departments except the Department of Local Government and Administrative Services have provided us with their comments on the Committee's recommendations. Additionally, several of the other departments have been requested to provide further information.

- 233rd Report - Reports of the Auditor-General - 1982-83 and September 1983.

Tabled: 29 May 1985

All relevant departments have responded to our requests for comments on the conclusions and recommendations contained in the Report. Several of the departments have been requested to provide additional information.

- 236th Report - Medical Fraud and Overservicing - Pathology

Tabled: 11 September 1985

Relevant departments were requested to supply comments on the conclusions and recommendations contained in the Report by mid-February. It is expected that preparation of the Finance Minute will be delayed until Cabinet has considered the submission of the Pathology Task Force, which is expected to be lodged in April.

- 238th Report - Public Hospitals in the Australian Capital Territory.

Tabled: 25 November 1985

Relevant departments have been requested to supply comments on the conclusions and recommendations contained in the Report; these are due to be received by the end of April 1986.

- 239th Report - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1983-84)

Tabled: 26 November 1985

Relevant departments have been requested to supply comments on the conclusions and recommendations contained in the Report; these are due to be received by the end of May 1986.

- 240th Report - Report of the Auditor-General - March 1984

Tabled: 28 November 1985

Relevant departments have been requested to supply comments on the conclusions and recommendations contained in the Report; these are due to be received by the end of March 1986.

- 241st Report - Reports of the Auditor-General - 1983-84 and September 1984

Tabled: 14 November 1985

Relevant departments have been requested to supply comments on the conclusions and recommendations contained in the Report; these are due to be received by the end of March 1986.

- 243rd Report - Review of Defence Project Management

Tabled: 20 February 1986

Requests for comments on the conclusions and recommendations contained in the Report are currently being prepared.

D. K. Wallace
D.K. Wallace
A/g First Assistant Secretary
Financial Management and
Accounting Policy Division
7 March 1986

APPENDIX B

PUBLIC ACCOUNTS COMMITTEE MEETINGS 1 JANUARY 1985 - 30 JUNE 1986

Meeting No:	Type	Date	Place	Main Subject
				Full/Sectional
1	Full	28.2.85	Canberra	Election of Chairman and Vice-Chairman; Ex-officio Members
2	Full	20.3.85	Canberra	Work Program for 1985
3	Full	27.3.85	Canberra	Public Hearing - Minister for Health, Dept of Health and Health Insurance Commission. Medical Fraud and Overservicing; Membership of Sectional Committees
1	Defence	29.3.85	Canberra	In Camera Hearing
2	Defence	15.4.85	Canberra	Public Hearing - Dept of Defence, Australian Frigate Project
4	Full	17.4.85	Canberra	Minutes of Previous Meetings; Tabling Arrangements for Report 225; Adoption of Reports 226, 228 and 230; Auditor-General's Report March 1984
1	Sub Committee 'B'	17.4.85	Canberra	Consideration and adoption of Draft Report 227
1	Sub Committee 'A'	17.4.85	Canberra	Adoption of Reports 226 and 228; Auditor-General's Report March 1984
1	ADP	18.4.85	Canberra	Continuation of Reference on Major ADP Acquisition Proposals

Meeting No:	Type	Date	Place	Main Subject
				Full/Sectional
2	Sub-Committee 'B'	18.4.85	Canberra	Consideration of Draft Report 222; Consideration of Auditor-General's Report September 1984
2	Sub-Committee 'A'	22.4.85	Canberra	Advance to the Minister for Finance 1983-84; Examination of Draft Report 233
3	Sub-Committee 'B'	22.4.85	Canberra	Consideration of Auditor-General's Reports 1983-4 and September 1984; Examination of Draft Report 232
5	Full	22.4.85	Canberra	Meeting with Auditor-General; Draft Reports; Adoption of Reports 227, 229, and 231
3	Defence	24.4.85	Canberra	Public Hearing - Dept of Defence, Basic Trainer Aircraft Project
3	Sub-Committee 'A'	8.5.85	Canberra	Consideration and adoption of Draft Report 233
4	Sub-Committee 'B'	8.5.85	Canberra	Consideration and adoption of Draft Report 232
6	Full	8.5.85	Canberra	Visitors from Zambia; Consideration and adoption of Draft Reports 232 and 233; Consideration of Auditor-General's Report April 1985
4	Defence	9.5.85	Canberra	Inspections - Russell Hill and Campbell Park, Defence Information systems; Army Small Arms Replacement Project
4	Sub-Committee 'A'	13.5.85	Canberra	Public Hearing - Depts of Defence and Education and Youth Affairs; Advance to the Minister for Finance 1983-84

Meeting	Type	Date	Place	Main Subject	Meeting	Type	Date	Place	Main Subject
	Full/Sectional					Full/Sectional			
5	Sub-Committee 'B'	13.5.85	Canberra	Public Hearing - Dept of Territories and Local Government, Advance to the Minister for Finance 1983-84	6	Sub-Committee 'A'	22.5.85	Canberra	Public Hearing - Dept of Health and National Standards Laboratory, Report of Auditor-General 1983-84
7	Full	13.5.85	Canberra	Minutes of Previous Meetings; Program of Meetings; Tabling of Reports; Itinerary for Defence Tour of Inspections	7	Sub-Committee 'B'	22.5.85	Canberra	Public Hearing - Dept of Local Government and Administrative Services, Report of the Auditor-General 1983-84
8	Full	15.5.85	Canberra	Discussion of article in Matilda magazine; Minutes of Previous Meetings; Statement of Commonwealth Transactions	9	Full	22.5.85	Canberra	Minutes of Previous Meetings; Discussion of Article in Bulletin magazine; Discussion of Article in Matilda magazine; Consideration of Finance Minutes on Reports 204 and 224
5	Sub-Committee 'A'	15.5.85	Canberra	Public Hearing - Australian Broadcasting Corporation, Report of the Auditor-General March 1984	3	ADP	23.5.85	Canberra	Methodology for Standing Reference on ADP Acquisitions; Briefing by Consultant; Presentation of Matron Keyboard
6	Sub-Committee 'B'	15.5.85	Canberra	Public Hearing - Dept of Territories and Local Government, Report of the Auditor-General May 1983	7	Defence	29.5.85	Canberra	Public Hearing - Dept of Defence, Defence Contract Administration
2	ADP	16.5.85	Canberra	Meeting with Officers of Dept of Finance and ADP Consultant re Major ADP Acquisitions; STRATPLAN	8	Defence	30.5.85	Canberra	Public Hearing - Cockatoo Dockyard, HMAS Success; Public Hearing - Hawker de Havilland Ltd, FA-18 and Basic Trainer Projects
5	Defence	17.5.85	Canberra	Public Hearing - Dept of Housing and Construction, Association of Professional Engineers and Amalgamated Wireless (Aust.) Ltd; In Camera Hearings	9	Defence	12.6.85	Sydney	In Camera Hearings
6	Defence	20.5.85	Canberra	Public Hearing - Australian Aircraft Consortium Pty Ltd	10	Defence	18.6.85	Canberra	Public Hearing - Dept of Defence

Meeting	Type	Date	Place	Main Subject	Meeting	Type	Date	Place	Main Subject
	Full/Sectional					Full/Sectional			
10	Full	19.6.85	Canberra	Minutes of Previous Meetings; In Camera Hearing; Consideration of Report of Auditor-General April 1985; Discussion of Article in Bulletin magazine; Consideration of Finance Minute on Report 204	11	Full	7.8.85	Canberra	Public Hearing - Auditor-General's Office, Efficiency Audit of Australia Post; Video - Northern Defence
4	ADP	24.6.85	Sydney	Consideration of Draft Finance Minute on Report 225; Inspection of Blacktown Social Security Office, STRATELAN	1	Medifraud	8.8.85	Canberra	Consideration of Draft Report
11	Defence	29.7.85	Mongeeta and Puckapunyal	Inspection of Army Engineering Development Establishment Proving Ground, Mongeeta, and Army School of Transport, Puckapunyal, VIC.	2	Medifraud	19.8.85	Canberra	Minutes of Previous Meeting; Consideration of Draft Report
12	Defence	30.7.85	Melbourne and Salisbury	Inspection of Williamstown Naval Dockyard, Melbourne and Edinburgh Air Force Base, Salisbury, SA.	12	Full	21.8.85	Canberra	Minutes of Previous Meetings; Efficiency Audit of Australia Post; Consideration of Finance Minute on Report 224; Timetable of Meetings
13	Defence	31.7.85	Low Rock and Mt Everard	Inspection of Jindalee Transmitting Station, Low Rock and Receiving Station, Mt Everard, NT.	5	ADP	22.8.85	Canberra	Minutes of Previous Meetings; ADP Activities of Statutory Authorities; Draft Report on STRATELAN; Advisory Panel of ADP Consultants; Standing Reference on ADP Acquisitions; Annual Conference of Australian Computer Society and International Federation for Information Processing
14	Defence	1.8.85	Katherine and Darwin	Inspection of Tindal RAAF Base, Katherine, Humpty Doo Naval Communications Transmitting Station, Darwin and Navy Patrol Boat Base, Darwin, NT.	16	Defence	22.8.85	Canberra	Minutes of Previous Meetings; Discussion of Draft Report - Volume 2; Tour of Inspections; Supplementary Report
15	Defence	2.8.85	Townsville	Inspection of Operational Deployment Force, Lavarack Barracks, Townsville, QLD.	3	Medifraud	22.8.85	Canberra	Consideration of Draft Report

Meeting	Type	Date	Place	Main Subject	Meeting	Type	Date	Place	Main Subject
	Full/Sectional					Full/Sectional			
13	Full	23.8.85	Canberra	Consideration of Draft Report on Medical Fraud and Overservicing - Pathology; Consideration and adoption of Report 237	18	Defence	19.9.85	Canberra	Consideration of Draft Defence Report, Volume 1 and Summary Chapter of Volume 2
14	Full	9.9.85	Canberra	Approval of Report 234; Administration of Public Hospitals in the ACT	17	Full	26.9.85	Canberra	Minutes of Previous Meetings; Advisory Panel of ADP Consultants; Draft Report on the Reports of the Auditor-General 1983-84 and September 1984; Public Hearing - Dr G W Edelsten; In Camera Hearing
7	Sub-Committee 'A'	11.9.85	Canberra	Public Hearing - Dept of Defence and Dept of Finance, Munitions Production Trust Account					
8	Sub-Committee 'B'	11.9.85	Canberra	Consideration of Draft Report on the Auditor-General's Reports 1983-84 and September 1985	18	Full	9.10.85	Canberra	Committee Program; Medical Fraud and Overservicing; Minutes of Previous Meetings; Consideration and adoption of Draft Reports 238 and 239
17	Defence	12.9.85	Canberra	Discussion of Draft Report - Volume 1	7	ADP	10.10.85	Canberra	Dept of Employment and Industrial Relations - Job Seeker Acquisition Proposal
15	Full	16.9.85	Canberra	Public Hearing - Mr J C M Jones, Former First Assistant Auditor-General and Auditor-General's Office, Efficiency Audit of Australian Post	19	Defence	14.10.85	Canberra	Consideration of Draft Report - Volume 2
16	Full	17.9.85	Canberra	Medical Fraud and Overservicing - Pathology	8	Sub-Committee 'A'	16.10.85	Canberra	Consideration and Adoption of Draft Report 240
6	ADP	19.9.85	Canberra	Jobbank and Related ADP Issues in Dept of Employment and Industrial Relations; Pan Pacific Computer Conference; STRATPLAN Progress Report	9	Sub-Committee 'B'	16.10.85	Canberra	Consideration and Adoption of Draft Report 242
					19	Full	16.10.85	Canberra	Request of Committee Documents by Industries Assistance Commission; Minutes of Previous Meetings; Adoption of Draft Reports 240 and 242; Resignation of Mr Cadman

Meeting	Type	Date	Place	Main Subject	Meeting	Type	Date	Place	Main Subject
	Full/Sectional					Full/Sectional			
20	Defence	17.10.85	Canberra	Consideration of Draft Report - Volume 2	10	ADP	28.11.85	Canberra	Public Hearing - Dept of Employment and Industrial Relations and Dept of Local Government and Territories, Job Seeker
8	ADP	17.10.85	Canberra	Dept of Employment and Industrial Relations - Job Seeker	11	ADP	28.11.85	Canberra	Dept of Employment and Industrial Relations - Job Seeker
20	Full	23.10.85	Canberra	In Camera Hearings; Public Hearing - Health Insurance Commission, Medical Fraud and Overservicing - Pathology; Dept of Employment and Industrial Relations - Job Seeker	24	Defence	17.12.85	Sydney	Consideration of Draft Report - Volume 1
21	Defence	13.11.85	Canberra	Public Hearing - Dept of Defence, Government Aircraft Factories (GAF); Public Hearing - Department of Defence, GAF Trust Account	25	Defence	30-1-86	Canberra	Consideration and adoption of Report 234
22	Defence	14.11.85	Canberra	Consideration of Draft Report - Volumes 1 and 2	23	Full	10.2.86	Canberra	Adoption of Report 243
9	ADP	14.11.85	Canberra	Dept of Employment and Industrial Relations - Job Seeker; Dept of Veterans' Affairs - Computer Acquisition Proposal	24	Full	12.2.86	Canberra	Expenditure Committee Ex-Officio Member; Inquiry Program for 1986
21	Defence	25.11.85	Canberra	Public Hearing - Government Aircraft Factories Union Representatives, Government Aircraft Factories	9	Sub-Committee 'A'	17.2.86	Canberra	Consideration and adoption of Draft Report 244.
22	Full	25.11.85	Canberra	Public Hearing - Mr D E Berthelsen, Efficiency Audit of Australian Post; In Camera Hearing	25	Full	19.2.86	Canberra	Election of Vice Chairman; Minutes of Previous Meetings; Committee Photograph; Australian Institute of Management Awards; Expenditure Committee Ex-Officio Member; Efficiency Audit of Australia Post; Munitions Production Trust Account; Defence Project Management.
24	Full	27.11.85	Canberra	Public Hearing - Dr G W Edelsten and Health Insurance Commission, Medical Fraud and Overservicing - Pathology	12	ADP	20.2.86	Canberra	Work program; STRATEPLAN; Dept of Veteran's Affairs - Computer Acquisition; Job Seeker; Dept of Employment and Industrial Relations - Mainframe Proposal

Meeting	Type	Date	Place	Main Subject	Meeting	Type	Date	Place	Main Subject
	Full/Sectional					Full/Sectional			
13	ADP	10.3.86	Canberra	Public Hearing - Dept of Employment and Industrial Relations; Job Seeker.	16	ADP	10.4.86	Canberra	Dept of Veterans' Affairs - Computer Acquisition; Australian Audit Office - Computer Acquisition; Transcripts or Evidence; Job Seeker Draft Report.
26	Full	12.3.86	Canberra	Minutes of Previous Meetings; Australian Institute of Management and Annual Report Award; Report 202; Composition of Committee; Automatic Data Processing; Efficiency Audit of Australia Post; Medical Fraud and Overservicing; Defence Project Management; Committee Photograph; Report of Activities.	28	Full	14.4.86	Canberra	Minutes of Previous Meetings; Draft Report - Finance Minute on Report 202; Draft Report - Finance Minute on Report 231.
14	ADP	13.3.86	Canberra	Standing Reference; Job Seeker; Dept of Veterans' Affairs - Computer Acquisition.	28	Defence	17.4.86	Canberra	Defence Equipment Support - Specialist Advisers.
26	Defence	13.3.86	Canberra	Defence Equipment Support.	17	ADP	17.4.86	Canberra	Public Hearing - Australian Audit Office, Computer Acquisition by the Australian Audit Office.
27	Full	19.3.86	Canberra	Minutes of Previous Meetings; Tabling of Report 244; Draft Report on Finance Minute on Report 213; Efficiency Audits.	29	Defence	23.4.86	Sydney	Inspections of HMAS Darwin and Naval Support Facilities.
15	ADP	20.3.86	Canberra	Public Hearing - Dept of Veterans' Affairs, Dept of Local Government and Administrative Services, Dept of Veterans' Affairs - Computer Acquisition.	18	ADP	28.4.86	Canberra	Auditor-General's April 1985 Report (Dept of Veterans' Affairs); Dept of Defence - Computer Acquisition.
27	Defence	10.4.86	Canberra	Defence Equipment Support.	30	Full	30.4.86	Canberra	Committee Program; Advance to the Minister for Finance, 1984-85; Auditor-General's Report March 1985.
					19	ADP	1.5.86	Canberra	Dept of Veterans' Affairs - Computer Acquisition; Dept of Defence - Computer Acquisition.

Meeting	Type	Date	Place	Main Subject	Meeting	Type	Date	Place	Main Subject
	Full/Sectional					Full/Sectional			
30	Defence	1.5.86	Canberra	Inspections Itinerary; Defence Questionnaire; Naval Supply Centre, Zetland; Specialist Advisers.	10	Sub-Committee 'A'	26.5.86	Canberra	Public hearing - Dept of Health, Dept of Primary Industry, Administration of Quarantine Services.
31	Full	5.5.86	Canberra	Efficiency Audit of Australia Post; Secretariat workload.	33	Full	28.5.86	Canberra	Change to Committee duties; Auditor-General's Report - March 1986; Australian Audit Office - Proposed Computer Acquisition; Auditor-General's Report - April 1985.
32	Full	7.5.86	Canberra	Consideration and adoption of Report 251; Auditor-General's Report - September 1985; Committee Duties; Efficiency Audit of Australia Post; Auditor-General's Report - April 1985.	35	Defence	28.5.86	Canberra	Private Meeting with Australian Science and Technology Council.
31	Defence	8.5.86	Canberra	Selection of Specialist Advisers; Inspection of Defence Production Facilities, Lithgow.	34	Full	29.5.86	Canberra	Dept of Veterans' Affairs - Computer Acquisition; Dept of Defence - Computer Acquisition
20	ADP	8.5.86	Canberra	Australian Audit Office - Computer Acquisition; Dept of Defence - Computer Acquisition; Job Seeker; Forthcoming Inspections of Regional Office of the Australia Audit Office.	22	ADP	29.5.86	Canberra	Consideration and adoption of Draft Report 249; Dept Defence - Computer Acquisition
					23	ADP	30.5.86	Sydney	Inspections on Small Arms Factory, Lithgow and Munitions Filling Factory, St. Marys.
21	ADP	9.5.86	Melbourne	Australian Audit Office - Computer Acquisition;	36	Defence	30.5.86	Sydney	Inspections on Small Arms Factory, Lithgow and Munitions Filling Factory, St. Marys.
32	Defence	15.5.86	Brisbane	Inspections of 3/4 Cavalry Regiment, 6 Field Supply Company and 11 Supply Battalion.	24	ADP	2.6.86	Canberra	Dept of Defence - Computer Acquisition.
33	Defence	16.5.86	Brisbane	Inspections of RAAF Base, Amberley and RAAF No. 7 Stores Depot, Toowoomba.	35	Full	4.6.86	Canberra	Dept of Veterans' Affairs - Proposed Computer Acquisition; Forward Obligations; Sectional Committees; Discussion with Auditor-General.
34	Defence	19.5.86	Melbourne	Inspections of Armoured Centre and Puckapunyal Workshop Company, Puckapunyal.					

Meeting	Type Full/Sectional	Date	Place	Main Subject
37	Defence	5.6.86	Canberra	Public Hearing - Private Individuals; Public Hearing - Logistic Support Services (Australia) Pty Ltd, Dept of Veterans' Affairs - Computer Acquisition; Dept of Defence - Computer Acquisition; Raychem (Australia) Pty Ltd.
25	ADP	5.6.86	Canberra	Public Hearing - Depts of Defence, Local Government and Administrative Services, and Industry, Technology and Commerce, and Computer Equipment Manufacturers' Association.
38	Defence	10.6.86	Canberra	Public Hearing - Dept of Defence, Dept of Defence - Computer Acquisition; In Camera Hearing.
26	ADP	10.6.86	Canberra	Job Seeker; Tabling of Report 253
36	Full	11.6.86	Canberra	Draft Report 242 Committee Program; Efficiency Audit of Australia Post
1	Australia Post	11.6.86	Canberra	Consideration of Draft Report.
11	Sub-Committee 'A'	23.6.86	Melbourne	Administration of Quarantine Services - Inspection of Melbourne Airport and docks.
12	Sub-Committee 'A'	24.6.86	Sydney	Administration of Quarantine Services - Inspection of International Airport and Qantas catering facilities.
10	Sub-Committee 'B'	25.6.86	Canberra	Inspection of ACTION

APPENDIX C

MEMBERS OF THE JOINT PARLIAMENTARY COMMITTEE OF PUBLIC ACCOUNTS

First Series (1914-1932)

First Committee

Appointed 5 December 1914

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

Senator Thomas Jerome Kingston Bakhap
Senator Albert Edward Howarth Blakey
Senator the Honorable James Charles Stewart

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

Second Committee

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

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

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

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

Third Committee

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

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

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

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

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

Fourth Committee

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

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

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

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

Fifth Committee

Appointed 22 January 1926

Chairman: Senator Walter Kingsmill

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

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

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

Sixth Committee

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

Chairman: Grosvenor Arundell Francis, M.P.

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

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

Seventh Committee

Appointed 22 November 1929

Chairman: Percy Edmund Coleman, M.P.

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

Joseph Benedict Chifley, M.P.
Josiah Francis, M.P.
Sydney Lane Gardner, M.P.
Roland Frederick Herbert Green, M.P.
The Honorable James Allian 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 Allan 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 Whittorn, M.P.

Secretary: Mr T.H. Cranston

Sixth Committee

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

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

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

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

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

Seventh Committee

Appointed 22 February 1967

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

Senator James Joseph Webster
Senator Dame Ivy Evelyn Wedgwood

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

Secretary: Mr D.N. Reid

Eighth Committee

Appointed 25 November 1969

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

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

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

Secretary: Mr D.N. Reid

Ninth Committee

Appointed 1 March 1973

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

Senator Joseph Francis Fitzgerald
Senator Margaret Georgina Constance Guilfoyle

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

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

Tenth Committee

Appointed 16 July 1974

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

Senator Margaret Georgina Constance Guilfoyle
Senator Donald James Grimes

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

Secretary: Mr T. Devine

Eleventh Committee

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

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

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

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

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

Twelfth Committee

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

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

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

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

Secretary: Mr M.J. Talberg

Thirteenth Committee

Appointed 26 November 1980

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

Senator Milivoj Emil Lajovic
Senator John Odin Wentworth Watson

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

Secretary: Mr M.J. Talberg

Fourteenth Committee

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

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

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

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

+ appointed 8 December 1983

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

Fifteenth Committee

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

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

Senator Barney Cooney
 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 Cosse 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.
 Phillip Maxwell Ruddock, M.P. (from 29 November 1985)
 John Randall Sharp, M.P. (until 15 April 1986)
 Andrew Charles Theophanous, M.P.
 Robert Edward Tickner, M.P.

Secretary: Mr M.J. Talberg

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

APPENDIX D

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

Title	Date of Presentation	Parliamentary Paper No.
The Small Arms Factory, Lithgow, New South Wales	27 May 1915	131 or 1914-15
The Commonwealth Naval Dockyard, Cockatoo Island, New South Wales	28 Oct 1915	224 or 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 or 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 or 1914-15-16
Manner of Submitting the Estimates, the Budget, and the Treasurer's Financial Statement	1 Mar 1917	371 or 1914-15-16-17
First General Report	27 Sep 1917	28 or 1917
Papuan Oil-Fields	17 Jan 1918	33 or 1917-18
Expenditure in Connexion with Establishing Naval Bases	13 Jun 1918	91 or 1917-18

<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>
Expenditure on Premises in the Capital Cities Owned and Rented by the Commonwealth for Office Accommodation	19 Nov 1918	113 of 1917-18	Expenditure Upon Air Services	4 Jul 1923	19 of 1923
Commonwealth Finance: (a) Credit Balances; (b) Method of Departmental Payments.	12 Dec 1918	120 of 1917-18	War Service Homes Disposals	22 Aug 1923	42 of 1923
Commonwealth Railways	8 Oct 1919	180 of 1917-18-19	Lithgow Housing Scheme	28 Mar 1924	59 of 1923-24
Second General Report	13 May 1920	30 of 1920	Canberra Housing	2 Apr 1924	58 of 1923-24
Commonwealth Shipbuilding	17 Nov 1920	75 of 1920	Expenditure on Munitions Supply	9 Jul 1924	88 of 1923-24
The Purchase of Saw-Mills and Timber Areas in Queensland	26 Nov 1920	82 of 1920	Expenditure on the Royal Australian Naval College and the Royal Military College	20 Aug 1924	99 of 1923-24
Transactions of the War Service Homes Commissioner with Mr J.T. Caldwell	6 Apr 1921	83 of 1920-21	Certain Transactions between the Co-operative Estates Limited, of Hobart, and the War Service Homes Commission	3 Oct 1924	129 of 1923-24
The Purchase of Saw-Mills and Timber Areas	20 May 1921	113 of 1920-21	Expenditure on Oil Exploration, Development, Refining, Etc, in the Commonwealth and Papua	21 Aug 1925	34 of 1925
War Service Homes Commission (New South Wales)	6 Jul 1921	121 of 1920-21	Fourth General Report	4 Mar 1926	10 of 1926
War Service Homes Commission (Tasmania)	27 Oct 1921	149 of 1920-21	Expenditure on Oil Exploration, Development, Refining, Etc, in the Commonwealth and Papua	3 Mar 1926	11 of 1926
War Service Homes Commission (Western Australia)	4 Nov 1921	151 of 1920-21	Expenditure on Oil Exploration, Development, Refining, Etc, in the Commonwealth and Papua	25 Mar 1926	18 of 1926
War Service Homes Commission (Queensland)	5 Dec 1921	164 of 1920-21	Commonwealth Government Shipping Activities - Interim Report	11 Aug 1926	66 of 1926
War Service Homes Commission (Victoria)	29 Jun 1922	11 of 1922	Pacific Islands Shipping Facilities	23 Mar 1927	97 of 1926-27
War Service Homes (South Australia)	30 Jun 1922	12 of 1922	Commonwealth Government Shipping Activities, including Cocokatoo Island Dockyard	28 Sep 1927	132 or 1926-27
War Service Homes Commission	27 Jul 1922	32 of 1922	Communications between Tasmania and the Mainland	9 Nov 1927	131 of 1926-27
Sugar	15 Sep 1922	48 of 1922	Transport Facilities within the Federal Capital Territory	22 Mar 1928	221 of 1926-27-28
Sugar	13 Oct 1922	68 of 1922	Housing and Building Costs Generally in the Federal Capital Territory	19 Sep 1928	261 of 1926-27-28
Third General Report	13 Jun 1923	5 of 1923	Fifth General Report	7 Mar 1929	13 of 1929

<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>
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
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

LIST OF REPORTS PRESENTED BY THE PUBLIC ACCOUNTS COMMITTEE: 1952-1956

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

* not applicable
n.p. not yet presented

No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No	No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No
11	Joint Coal Board: Plant and Equipment	7 Apr 1954	10 of 1954	16	20	Supplementary Estimates and Variations under Section 37 of the Audit Act 1901-1954; Commonwealth Consolidated Revenue Fund for the year 1953-54	24 May 1955	67 of 1954-55	27
12	Postmaster-General's Department	13 Apr 1954	14 of 1954	19	21	Australian Aluminium Production Commission - Part I	2 Jun 1955	69 of 1954-55	67
13	The Form and Content of the Financial Documents Presented to the Parliament: Progress Report	8 Apr 1954	11 of 1954	*	22	Australian Aluminium Production Commission - Part II	27 Oct 1955	69A of 1954-55	67
14	Supplementary Estimates and Variations under Section 37 of the Audit Act 1901-1953 for the year 1952-53	7 Apr 1954	12 of 1954	16	23	Department of Civil Aviation: Progress Report	27 Oct 1955	120 of 1954	*
15	Repatriation Department	13 Apr 1954	13 of 1954	16	24	Department of Civil Aviation	13 Jun 1956	29 of 1956-57	57
16	Treasury Minutes on Reports of the 1952-54 Joint Committee of Public Accounts	2 Nov 1954	36 of 1954-55	*	25	Supplementary Estimates and Variations under Section 37 of the Audit Act 1901-1955; Commonwealth Consolidated Revenue Fund for the year 1954-55	22 May 1956	43 of 1956-57	44
17	Miscellaneous Inquiries: The Cleaning of Commonwealth Offices: the Steam Raising Plant operated by the Department of Works at Repatriation Hospitals; the Use of State Estate Duty Assessments for Commonwealth Estate Duty Purposes; Grants to Quasi-Governmental and Public Organisations; the Committee and Public Scrutiny	4 Nov 1954	30 of 1954-55	27	26	Commonwealth Office of Education	26 Sep 1956	45 of 1956-57	44
18	The Form and Content of the Financial Documents Presented to the Parliament - Part 1 - The Budget Speech; the Estimates of Receipts and Expenditure and the Appropriation Bills	11 Nov 1954	37 of 1954-55	101	27	Department of the Interior: Acquisitions Program together with Treasury Minutes on 17th and 20th Reports	9 Apr 1957	3 of 1957-58	53
19	Treasury Minute and Comments of Postmaster-General's Department on 12th Report of the 1952-54 Joint Committee of Public Accounts - Postmaster-General's Department	5 May 1955	97 of 1954-55	*	28	Supplementary Estimates and Variations under Section 37 of the Audit Act 1901-1955: Commonwealth Consolidated Revenue Fund for the year 1955-56	4 Oct 1956	47 of 1956-57	44
					29	The Defence Services and the Estimates	30 Oct 1956	72 of 1956-57	57
					30	Being an Epitome of the Reports of the 1st Committee and of the relevant Treasury Minutes	28 Mar 1957	2 of 1957-58	*

* not applicable
n.p. not yet presented

* not applicable
n.p. not yet presented

No. of Report	Title	Date of Presentation	Parlia- mentary Paper No.	Finance Minute - Report No	No. of Report	Title	Date of Presentation	Parlia- mentary Paper No.	Finance Minute - Report No
31	Advance to the Treasurer: Presentation of Supplementary Estimates	21 May 1957	13 of 1957-58	33	45	Index to the 1st to the 41st Reports of the Committee	3 Dec 1959	114 of 1959-60	*
32	Department of Health: Canberra Abattoir	10 Sep 1957	36 of 1957-58	44	46	Outstanding Claims - Sections 36(2) and 51(f) of the Audit Act 1901-1959	10 Mar 1960	2 of 1960-61	51
33	Expenditure from Advance to the Treasurer and variations under Section 37 of the Audit Act 1901-1957: Commonwealth Consolidated Revenue Fund for the year 1956-57	9 Oct 1957	39 of 1957-58	44	47	Broadcasting and Television Services - Underspending of Capital Works and Service Division - No.58 - Item 1	18 Aug 1960	57 of 1960-61	57
34	The Trust Fund	4 Dec 1957	69 of 1957-58	108	48	Treasury Regulation 52 (Second Report)	30 Aug 1960	58 of 1960-61	61
35	The Northern Territory Administration: Interim Report	5 Dec 1957	71 of 1957-58	*	49	Form of Estimates - Miscellaneous Services	11 Oct 1960	62 of 1960-61	53
36	The Northern Territory Administration - Part I	29 Apr 1958	25 of 1958	57	50 and 52	The Reports of the Auditor-General - Financial Year 1958-59			
37	The Northern Territory Administration - Part II	14 May 1958	26 of 1958	57		Part I	8 Nov 1960	84 of 1960-61	65
38	Index to the 1st to the 34th Reports of the Committee	14 May 1958	24 of 1958	*		Part II	30 Nov 1960	89 of 1960-61	63
39	Project 590 - St Mary's	15 May 1958	28 of 1958	*	51	Expenditure from Advance to the Treasurer - Commonwealth Consolidated Revenue Fund for the year 1959-60 and Treasury Minutes on 41st and 46th Reports	15 Nov 1960	85 of 1960-61	57
40	The Finance Statement	19 Aug 1958	39 of 1958	44	53	The Reports of the Auditor-General - Financial Year 1959-60	23 Aug 1961	65 of 1961	65
41	Expenditure from Advance to the Treasurer: Commonwealth Consolidated Revenue Fund for the year 1957-58	25 Sep 1958	65 of 1958	51	54	Form of the Estimates: Estimates of Expenditure for Additions, New Works and Other Services Involving Capital Expenditure	6 Sep 1961	70 of 1961	72
42	Treasury Regulation 52	8 Oct 1958	60 of 1959-60	48	55	Form of the Estimates Part I - Schedule of Salaries and Allowances Part II - Deduction and Transfer Items	4 Oct 1961	87 of 1961	99
43	Expenditure from Advance to the Treasurer - Commonwealth Consolidated Revenue Fund 1958-59	19 Nov 1959	78 of 1959-60	57					
44	Treasury Minutes on the 25th, 26th, 28th, 32nd, 33rd and 40th Reports	26 Nov 1959	112 of 1959-60	*					

* not applicable
n.p. not yet presented

* not applicable
n.p. not yet presented

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

* not applicable
n.p. not yet presented

No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No	No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No
82	Expenditure from the Advance to the Treasurer (Appropriation Act 1965-66)	11 Oct 1966	352 of 1964-65-66	95	98	The Report of the Auditor-General - Financial Year 1966-67	6 Jun 1968	53 of 1968	136
83	The National Capital Development Commission	11 Oct 1966	351 of 1964-65-66	97	99	Treasury Minutes on the 55th and 71st Reports	6 Jun 1968	54 of 1968	*
84	Expenditure from the Consolidated Revenue Fund for the year 1965-66	13 Oct 1966	350 of 1964-65-66	130	100	Expenditure from the Advance to the Treasurer (Appropriation Acts 1967-68)	7 Nov 1968	214 of 1968	116
85	Automatic Data Processing	26 Oct 1966	364 of 1964-65-66	122	101	Treasury Minutes on the 18th, 77th and 94th Reports	7 Nov 1968	215 of 1968	*
86	Automatic Data Processing (The Bureau of Census and Statistics Network)	26 Oct 1966	360 of 1964-65-66	122	102	Expenditure from the Consolidated Revenue Fund for the year 1967-68 (Appropriation Acts 1967-68)	21 Nov 1968	219 of 1968	120
87	The Report of the Auditor-General - Financial Year 1965-66	20 Oct 1966	361 of 1964-65-66	91	103	Financial Regulations	27 Nov 1968	216 of 1968	111
88	Treasury Minute on the 74th Report	27 Oct 1966	362 of	*	104	Commonwealth Serum Laboratories Commission	6 Mar 1969	10 of 1969	138
89	The Sixth Committee	27 Oct 1966	363 of 1964-65-66	*	105	The Report of the Auditor-General - Financial Year 1967-68	20 Mar 1969	12 of 1969	136
90	Treasury Minute on the 80th Report	18 May 1967	32 of 1967	*	106	Commonwealth Fire Board	17 Apr 1969	22 of 1969	136
91	Treasury Minutes on the 73rd, 75th and 87th Reports	5 Oct 1967	139 of 1967	*	107	Subscriber Trunk Dialling Telephone Facilities (STD)	1 May 1969	23 of 1969	126
92	Index to the 1st to the 89th Reports of the Committee	5 Oct 1967	118 of 1967	*	108	Treasury Minute on the 34th Report	22 May 1969	51 of 1969	*
93	Expenditure from the Advance to the Treasurer (Appropriation Act 1966-67)	26 Oct 1967	128 of 1967	135	109	The Supplementary Report of the Auditor-General - Financial Year 1967-68	22 May 1969	52 of 1969	116
94	Department of Immigration	2 Nov 1967	207 of 1967	101	110	The Australian Broadcasting Commission	28 Aug 1969	173 of 1969	117
95	Treasury Minutes on the 78th, 81st and 82nd Reports	7 May 1968	30 of 1968	*	111	Treasury Minute on the 103rd Report	23 Sep 1969	159 of 1969	*
96	Expenditure from the Consolidated Revenue Fund for the year 1966-67	7 May 1968	31 of 1968	135	112	Commonwealth Advertising	23 Sep 1969	160 of 1969	131
97	Treasury Minute on the 83rd Report	6 Jun 1968	52 of 1968	*					

* not applicable
n.p. not yet presented

* not applicable
n.p. not yet presented

No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No	No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No
113	The Report of the Auditor-General - Financial Year 1968-69	25 Sep 1969	161 of 1969	136		Prime Minister's Dept. - Assistance to Australian Composers - Rent & Maintenance, UK High Commissioner's Office - Commonwealth Archives Office, Salaries Dept. of Supply - Office Requisites - Other Administrative Expenses - Government Factories, Reserve Capacity Maintenance - Central Transport Authority - Machinery & Plant Dept. of Works - Capital Works for Depts. Immigration, Interior & Works			
114	The Seventh Committee	25 Sep 1969	162 of 1969	*					
115	Expenditure from Advance to the Treasurer (Appropriation Acts 1968-69)	23 Apr 1970	55 of 1970	132	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
116	Treasury Minutes on the 100th and 109th Reports	7 May 1970	62 of 1970	*	120	Treasury Minute on the 102nd Report	4 Sep 1970	254 of 1970	*
117	Treasury Minute on the 110th Report	11 Jun 1970	102 of 1970	*	121	The Department of Shipping and Transport	4 Sep 1970	155 of 1970	143
118	Expenditure from the Consolidated Revenue Fund for the year 1968-69 (Appropriation Acts 1968-69)	11 Jun 1970	103 of 1970	138	122	Treasury Minutes on the 85th and 86th Reports	15 Sep 1970	156 or 1970	*
	. 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				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 . Australian Broadcasting Control Board - Expenditure under the Broadcasting & Television Act . Repatriation Dept. - Salaries . Taxation Office - Remission of Taxes . Dept. of Works - Furniture & Fittings - Repairs and Maintenance - Building & Works	28 Oct 1970	235 of 1970	145
	* not applicable n.p. not yet presented								

No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No	No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No
124	Expenditure from the Consolidated Revenue Fund for the year 1969-70 (Appropriation Acts 1969-70).	30 Oct 1970	237 of 1970	142	129	Treasury Minute on the 119th Report	3 Aug 1971	106 of 1971	*
	Dept. Education & Science - Administrative Expenses				130	Treasury Minute on the 64th Report	5 Aug 1971	107 of 1971	*
	- Assistance to ACT Independent Schools				131	Treasury Minute on the 112th Report	5 Aug 1971	137 of 1971	*
	- Australian Universities Commission				132	Treasury Minute on the 115th Report	5 Aug 1971	138 of 1971	*
	- Capital Works ANU and CCAE				133	Expenditure from Advance to the Treasurer (Appropriation Acts 1970-71)	10 Nov 1971	255 of 1971	145
	- Optical Telescopes					Parliamentary Library - Parliamentary Librarian Salary			
	- NT Education Services					Joint House Dept. - Travelling Expenses			
	Dept. Environment - Rent					Dept. Civil Aviation - Salaries			
	- Australian War Memorial					Dept. Education & Science - Metric Conversion Board, Salaries			
	- ACT Flats Caretaking					Dept. External Territories - Cocos Island, Residential Expenditure			
	- Acquisition of Sites & Buildings					Dept. Health - NT Health Services Salaries			
	Dept. National Development - Natmap Salaries					Dept. Interior - Electoral Branch Salaries			
	PMC's Dept. - Subsidy for Landline Services for News Relays					ACT Children's Centre			
	Prime Minister's Dept. - Publication Expenses of Office of Aboriginal Affairs					Dept. Primary Industry - Travelling Costs in Admin. of Commerce Act			
	Commonwealth Railways					- BAE Salaries			
	- Stores & Materials					Dept. Navy - Payment Under Commonwealth Employee Compensation Act			
	- Administrative Expenses					Dept. Air - Hire of Equipment			
	- Buildings Plant & Equipment					- Administrative Expenses			
	Dept. Works - Buildings & Works for Taxation Office					Dept. Supply - Working Capital Advances			
	- Sound Broadcasting Transmission, ABC					- Furniture Removals and Storage			
	Dept. Defence - Computer Purchase								
	Dept. Supply - Defence Research & Development Establishments, Reserve Stocks								
125	Index - 1st to 114th Reports of the Committee	16 Feb 1971	145 of 1971	*					
126	Treasury Minute on the 107th Report	18 Feb 1971	261 of 1971	*					
127	The Report of the Auditor-General - Financial Year 1969-70	7 Apr 1971	239 of 1971	143	134	Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1970-71)	8 Dec 1971	18 of 1972	143
	Dept. Education & Science - Fire Damage to Lyneham School					Dept. Civil Aviation - Air Services Subsidies			
	Dept. Social Services - Fraud at Lithgow Regional Office					- Capital Works			
	Dept. Works - Defence Works Programme					Dept. Education & Science - University Training			
	Australian Wool Board - Fire in Botany Wool Stores					- National Servicemen			
	Responsibilities of the Auditor-General					- Assistance to NT Independent Schools			
128	The Australian Tourist Commission	6 May 1971	105 of 1971	136		Dept. External Territories - Salaries for Australian School of Pacific Administration			
	* not applicable					Dept. Health - ACT Health Services			
	n.p. not yet presented					- NT Health Services			
						Dept. Interior - Rent for Foreign Affairs			
						- Administrative Expenses for Electoral Branch			
						- ACT Services			
						- Rent for Dept. Supply			
									*
									not applicable
									n.p. not yet presented

No. of Report	Title	Date of Presentation	Parlia- mentary Paper No.	Finance Minute - Report No
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- . Dept. Prime Minister & Cabinet - Administrative Expenses for UK High Commissioner's Office & for Official Establishments
- . Dept. Social Services - Subsidies to Senior Citizens Centres & Home Care Services
- . Dept. Navy - Administrative Expenses

135 Treasury Minutes on the 93rd and 96th Reports 9 Mar 1972 75 of 1972 *

136 Treasury Minutes on the 98th, 105th, 106th, 113th and 128th Reports 27 Apr 1972 76 of 1972 *

137 The Report of the Auditor-General - Financial Year 1970-71 18 May 1972 77 of 1972 149

- . 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
- . PNG's Dept. - Hirers' Television & Broadcast Licences
- . Dept. Supply - Sale of Waste Paper
- . Dept. Works - Recoverable Administrative Charges
 - Construction of Incinerator
 - Fire Prevention in Computer Installations

138 Treasury Minutes on the 104th and 118th Reports 12 Sep 1972 180 of 1972 *

139 Internal Audit 12 Sep 1972 181 of 1972 149

140 Expenditure from the Advance to the Treasurer (Appropriation Acts 1971-72) 21 Sep 1972 182 of 1972 149

- . Dept. Air - Pay for Citizen's Air Force
 - Civil Personnel Salaries
 - Administrative Expenses
- . Attorney-General's Dept. - Australian Police in UN Peacekeeping Force in Cyprus
- . Dept. Education & Science - ACT School Janitor Services
 - ACT Pre-School Education
 - NT Schools Cleaning
 - NT Commonwealth Teachers' Salaries
- . Dept. External Territories - PNG Public Service, Salaries & Training

* not applicable
n.p. not yet presented

No. of Report	Title	Date of Presentation	Parlia- mentary Paper No.	Finance Minute - Report No
	<ul style="list-style-type: none"> . Dept. Supply - Administrative Expenses <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 - ANZOK 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	24 Oct 1972	218 of 1972	*
143	Treasury Minutes on the 121st, 127th and 134th Reports	23 Mar 1973	105 of 1973	*
144	Department of Education and Science	29 May 1973	106 of 1973	159
145	Treasury Minutes on the 123rd and 133rd Reports	13 Sep 1973	213 of 1973	*
146	The Report of the Auditor-General - Financial Year 1971-72 <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 	18 Oct 1973	214 of 1973	159

* not applicable
n.p. not yet presented

No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No
	<ul style="list-style-type: none"> Dept. Supply - Production Capacity at Government Factories - 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 - 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 - Mines Branch - Railway Freight Subsidies Dept. Primary Industry - Forestry & Timber Bureau - Tobacco Industry Trust Account - Export Inspection Services Dept. Science - Metric Conversion Board Dept. Services & Property - Overtime Dept. Works - Building & Works for Dept. Education NT 			
148	Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1972-73)	29 Nov 1973	289 of 1973	156
	<ul style="list-style-type: none"> Attorney-General's Dept. - ACT Police Clothing & Equipment Dept. Capital Territory - ACT Police - 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 - Capital Works Services - Loans for Encouragement of Primary Production - NT Housing Commission Dept. Services and Property - Administration of the Commonwealth Electoral Act 			
	<small>* not applicable n.p. not yet presented</small>			

No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No
149	Treasury Minutes on the 137th, 139th, 140th and 141st Reports	28 Nov 1974	308 of 1974	*
150	The Report of the Auditor-General - Financial Year 1972-73	28 Nov 1974	309 of 1974	164
	<ul style="list-style-type: none"> Dept. Aboriginal Affairs - Aboriginal Self-Help Housing Dept. Army - Purchase of Trailer-Mounted Refrigerators Dept. Defence - Cleaning Contract PNG's Dept. - Common User Data Network Dept. Supply - Payment in Advance for Fork-Lift Trucks Dept. Works - Payment in Advance for Supplies ACT - Accelerated Expenditure NT 			
151	Payment of Accounts	4 Dec 1974	327 of 1974	164
152	Expenditure from the Advance to the Treasurer (Appropriation Acts 1973-74)	11 Dec 1974	310 of 1974	161
	<ul style="list-style-type: none"> Attorney-General's Dept. - Payment in Lieu of Leave to Widow of Judge Dept. Customs & Excise - Payment to PNG 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 - 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 			
	<small>* not applicable n.p. not yet presented</small>			

No of Report	Title	Date of Presentation	Parliamentary Paper No	Finance Minute - Report No	No of Report	Title	Date of Presentation	Parliamentary Paper No	Finance Minute - Report No
	<ul style="list-style-type: none"> Dept. Defence - Computer Services - Equipment & Stores Dept. Education - Capital Works Dept. Health - Serum Laboratories Commission Dept. Media - AGPS - Stores Suspense Trust Account Dept. Minerals & Energy - BMR Contract Investigations Dept. Northern Territory - Traffic Administration Dept. Prime Minister & Cabinet - Tariff Adjustment Reduction Dept. Tourism & Recreation - Development of Tourist Attractions <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 					<ul style="list-style-type: none"> Dept. Social Security - Welfare Salaries - Special Minister of State - Archives - Grants Commission 			
155	Index - 1st to 142nd Reports	4 Jun 1975	98 of 1975	*	159	Treasury Minutes on the 144th and 146th Reports	20 May 1976	132 of 1976	*
156	Treasury Minutes on the 147th and 148th Reports	5 Jun 1975	84 of 1975	*	160	Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1974-75)	1 Jun 1976	133 of 1976	166
157	The Report of the Auditor-General - Financial Year 1973-74	27 Apr 1976	97 of 1976	169		<ul style="list-style-type: none"> Attorney-General's Dept. - Australian Legal Aid Office Dept. Capital Territory - Administrative Expenses Dept. Education - Assistance for Isolated Children Dept. Environment - Consultant Fees - Acquisition of Land for Nature Conservation Dept. Labour & Immigration - Administrative Expenses Dept. Media - Film Australia Dept. Social Security - Homeless Persons Assistance Dept. Tourism & Recreation - Consultant's Fees - Survey of Recreation Needs - Tourist Attractions 			
158	Expenditure from the Advance to the Treasurer (Appropriation Acts 1974-75)	20 May 1976	131 of 1976	166	161	Treasury Minutes on the 152nd and 154th Reports	14 Oct 1976	302 of 1976	*
	<ul style="list-style-type: none"> Dept. Defence - Industrial Wheeled Tractors - RAAF Base Tindal Dept. Education - Tertiary Allowance Scheme - Salaries Dept. Manufacturing Industry - Production Performance Allowance Scheme Dept. Prime Minister & Cabinet - Australian Council for the Arts 				162	Inquiry into the Financial Administration of the Department of Aboriginal Affairs	24 Mar 1977	77 of 1977	*
					163	Expenditure from the Advance to the Treasurer (Appropriation Acts 1975-76)	24 May 1977	128 of 1977	170
	<ul style="list-style-type: none"> Dept. Defence - Aircraft & Equipment Dept. Education - Aboriginal Study Grants - Adult Secondary Education Scheme Dept. Housing & Construction - Capital Works Dept. Labour & Immigration - Employment Training Dept. Prime Minister & Cabinet - Official Hospitality Dept. Services & Property - Administrative Expenses 					<ul style="list-style-type: none"> Dept. Aboriginal Affairs - Hire & Running Costs of Motor Vehicles Dept. Administrative Services - Office Services - Acquisition of National Relics - Cocos Islands Attorney-General's Dept. - Postage & Telephones Dept. Capital Territory - Hire & Running Costs of Motor Vehicles - ACT Police Dept. Defence - Replacement Equipment & Stores Dept. Education - TEAS 			
									* not applicable
									n.p. not yet presented

No of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No
	<ul style="list-style-type: none"> Dept. Industry & Commerce - Tourism Development Loans Dept. National Resources - Atomic Energy Commission Dept. Prime Minister & Cabinet - Childhood Services Dept. Science - Antarctic Division Dept. Social Security - Council for Rehabilitation of the Disabled Dept. Treasury - Capital Works 			
164	Treasury Minutes on the 150th and 151st Reports	26 May 1977	89 of 1977	*
Spec.	Proceedings of the Conference of Commonwealth and State Public Accounts Committees	27 Oct 1977	224 of 1977	*
165	The Report of the Auditor-General - Financial Year 1974-75	13 Oct 1977	229 of 1977	170
	<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 			
166	Finance Minutes on Reports 158 and 160	4 Nov 1977	230 of 1977	*
167	The Report of the Auditor-General - Financial Year 1975-76	4 Nov 1977	232 of 1977	180
	<ul style="list-style-type: none"> Dept. Administrative Services - Commonwealth Government Stores Trust Account Dept. Construction - Fire Protection Dept. Foreign Affairs - Unauthorised Payments Dept. Northern Territory - Public Utility Services Dept. Productivity - Mirage Aircraft Dept. Social Security - Internal & External Fraud 			
168	Expenditure from the Advance to the Treasurer (Appropriation Acts 1976-77)	4 Nov 1977	231 of 1977	177
	<p style="text-align: center;">* not applicable n.p. not yet presented</p>			

No of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No
	<ul style="list-style-type: none"> Dept. Administrative Services - Commonwealth Police - Salaries to Staff of Ministers - Capital Works Attorney-General's Dept. - Legal Aid Dept. Capital Territory - ACT Police Dept. Defence - Increase in Contract Price of Armoured Vehicles Dept. National Resources - Investments in Petroleum & Mineral Development Dept. Science - Turn-Around Ranging Station 			
169	Finance Minute on Report 157	31 May 1978	53 of 1978	*
170	Finance Minutes on Reports 153, 163, and 165	21 Nov 1978	337 of 1978	*
171	The Report of the Auditor-General - Financial Year 1976-77	21 Nov 1978	338 of 1978	180
	<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 - Lavarack Barracks & RAAF Base, Townsville Dept. Defence - Procurement of Liquid Oxygen Tank/Vaporiser Units - Asphalt Mixing Plant Dept. Education - Housing Rental & Records Dept. Environment, Housing & Community Development - CALF Superannuation Fund - Financial Statements 			
172	Financing and Administration of Property owned or leased Overseas by the Commonwealth Government	21 Nov 1978	339 of 1978	195
173	Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1977-78)	21 Nov 1978	340 of 1978	177
	<ul style="list-style-type: none"> Dept. Defence - Travelling & Subsistence Dept. Immigration - Ethnic Affairs - Assisted Migration Programme Dept. Industry & Commerce - Assistance to Shipbuilding Industry 			
	<p style="text-align: right;">* not applicable n.p. not yet presented</p>			

No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No
174	Use of ADP in the Commonwealth Public Sector - Acquisition of Systems in the Public Service	24 Nov 1978	341 of 1978	183
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 · 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 and 173	6 Nov 1979	276 of 1979	*
178	Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1978-79) · Dept. Defence - Naval Construction - Variation in Estimates - Replacement Weapons & Armaments - Fuels - Defence Cooperation, Indonesia - Defence Research Salaries · Dept. Foreign Affairs - Unrecouped Expenditure · Dept. Science & the Environment - Antarctic Division, Telephone Billings	13 Nov 1979	286 of 1979	180
179	Annual Report 1979	5 Sept 1980	260 of 1980	*
180	Finance Minutes on Reports 171 and 178	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
183	Finance Minutes on Reports 174 and 175	16 Sep 1980	234 of 1980	*
				* not applicable n.p. not yet presented

No. of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No
184	Internal Audit in the Australian Public Service - A Discussion Paper	11 Feb 1981	101 of 1981	211
185	Finance Minute on Report 176	13 Feb 1981	67 of 1981	*
186	Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1979-80) · Dept. Finance - Expenditure in Excess of Governor-General's Warrant Expenses · 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 · 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
193	Reports of the Auditor-General 1979-80 and March 1981 · 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

* not applicable
n.p. not yet presented

No of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No	No of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No
194	Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1980-81) • Australian Federal Police - Administrative Expenses • Dept. Defence - Medical & Dental Services • Dept. Finance & Defence - Natural Disaster Relief • Dept. Industry & Commerce - Reserve Capacity Maintenance	20 Apr 1982	85 of 1982	208	205	Dept. Capital Territory - Salaries and Allowances Dept. Aviation - Air Services Subsidy	20 Oct 1983	148 of 1983	*
195	Finance Minute on Report 172	20 Apr 1982	86 of 1982	*	206	Finance Minute on Report 182	1 Nov 1983	248 of 1983	*
196	The Australian War Memorial Conservation and Curatorial Functions	27 Apr 1982	87 of 1982	221	207	Finance Minute on Report 192	2 Nov 1983	228 of 1983	*
197	Coal Export Duty	29 Apr 1982	88 of 1982	205	208	Finance Minute on Report 194	3 Nov 1983	226 of 1983	*
198	Department of Industry and Commerce - Government Aircraft Factories	4 May 1982	93 of 1982	242	209	Reports of the Auditor-General - 1980-81 • 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
199	The Form and Standard of Financial Statements for Commonwealth Undertakings - A Discussion Paper	28 Oct 1982	255 of 1982	210	210	Finance Minute on Report 199	9 Nov 1983	245 of 1983	*
200	Annual Report 1981-82	9 Dec 1982	446 of 1982	*	211	Finance Minute on Report 184	10 Nov 1983	236 of 1983	*
201	Efficiency Audit - Administration of Bilateral Aid	10 Nov 1982	315 of 1982	n.p.	212	Finance Minute on Report 203	15 Nov 1983	251 of 1983	*
202	The Selection and Development of Senior Managers in the Commonwealth Public Service	28 Oct 1982	311 of 1982	245	213	Income Maintenance Programs; Volume 1 - A Discussion Paper Volume 2 - Program Descriptions	1 Dec 1983	308 of 1983	246
203	Medical Fraud and Overservicing - Progress Report	9 Dec 1982	445 of 1982	212	214	Finance Minute on Report 181	6 Dec 1983	310 of 1983	*
204	Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1981-82) • Government Printer - Loss on Operations • Student Assistance Programs - Isolated Children	19 Oct 1983	177 of 1983	235	215	Finance Minute on Report 190	30 Nov 1983	319 of 1983	*
				*	216	Joint Committee of Public Accounts - Annual Report 1982-83	8 Dec 1983	314 of 1983	*
				n.p. not applicable	217	Finance Minute on Report 186	13 Dec 1983	312 of 1983	*
				n.p. not yet presented	218	Finance Minute on Report 187	13 Dec 1983	313 of 1983	*
					219	Finance Minute on Report 189	15 Dec 1983	315 of 1983	*
					220	Finance Minute on Report 193	14 Dec 1983	316 of 1983	*
					221	Finance Minute on Report 196	14 Dec 1983	317 of 1983	*

* not applicable
n.p. not yet presented

No. of Report	Title	Date of Presentation	Parliamentary Paper No.	Finance Minute - Report No.
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 • Department of Primary Industry - Levies, Taxes and Charges • Dept. Social Security - Commonwealth Rehabilitation Service	7 Dec 1983	318 of 1983	231
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 ADD 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	237
226	Report of Activities July 1983 - December 1984	9 May 85	198 of 1985	*
227	Finance Minute on Report 223	10 May 85	181 of 1985	*
228	Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1982-83) • Dept. Aviation - Office Requisitions Expenditure • Dept. Defence - Salary and Payments in the Nature of Salary : CMF and Cadets • Dept. Transport - Administration Expenses: Fuel, Light and Power	24 June 85	163 of 1985	251

* not applicable
n.p. not yet presented

No. of Report	Title	Date of Presentation	Parliamentary Paper No.	Finance Minute - Report No.
229	Reports of the Auditor-General - 1981-82 and September 1982 • Dept. Communications - Internal Audit - Australian Telecommunications Commission • Dept. Defence - Cockatoo Island Dockyard - Repair and Refit of Submarines • Dept. Education & Youth Affairs - Secondary Allowance Schemes - Overpayment Procedures - Curriculum Development Centre • Dept. Foreign Affairs - Internal Audit • Dept. Industry & Commerce - Cargo Control & Accounting - Australian Industry Development Corporation • Dept. Primary Industry - Australian Apple and Pear Corporation - Australian Dairy Corporation (1981-2) • Dept. Science & Technology - Australian Industrial Research & Development Incentives • Dept. Social Security - Internal Audit - Telephone Rental Concessions to Pensioners • Dept. Territories & Local Government - Darwin Cyclone Tracy Relief Trust Fund • Dept. Treasury - Australian Taxation - Office Posting and Transfers - 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	180 of 1985	*
231	Finance Minute on Report 222	23 May 85	209 of 1985	*
232	Report of the Auditor-General - May 1983 • Dept. Administrative Services - Special Broadcasting Service • Dept. Aviation - QANTAS Airways Limited • Dept. Defence - The Minehunter Catamaran - Repair and Maintenance of Navy Ships • Dept. Education & Youth Affairs - Secondary Allowance Schemes - Overpayment Procedures - School to Work Transition Program - Adult Secondary Education Assistance Scheme - Curriculum Development Centre	28 May 85	204 of 1985	n.p.

* not applicable
n.p. not yet presented

No. of Report	Title	Date of Presentation	Parlia- mentary Paper No.	Finance Minute - Report No.	No. of Report	Title	Date of Presentation	Parlia- mentary Paper No.	Finance Minute - Report No.	
	<ul style="list-style-type: none"> 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 Money 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 				234	Finance Minute on Report 224	12 Nov 85	347 of 1985	*	
					235	Finance Minute on Report 204	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	19 Sept 85	276 of 1985	*	
					238	Public Hospitals in the Australian Capital Territory	25 Nov 85	361 of 1985	n.p.	
233	Reports of the Auditor-General 1982-83 and September 1983	29 May 85	208 of 1985	n.p.	239	Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1983-84)	26 Nov 85	358 of 1985	n.p.	
	<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 					<ul style="list-style-type: none"> Dept. Defence Support Dept. Education & Youth Affairs Dept. Territories & Local Government 				
					240	Report of The Auditor - General March 1984	28 Nov 85	390 of 1985	n.p.	
						<ul style="list-style-type: none"> Dept. Defence - Major Exercise Dept. Defence Support - Manufacture of Munitions Dept. Employment & Industrial Relations <ul style="list-style-type: none"> - Employment 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 - Dried 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 				

* not applicable
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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
	<ul style="list-style-type: none"> • 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 • Dept. Treasury - Recovery of Tax <ul style="list-style-type: none"> - Australian Taxation Office - Wool Tax • Dept. Veterans' Affairs <ul style="list-style-type: none"> - Cheque Production and Distribution - Telephone Rental Concessions to Pensioners • Australian Broadcasting Corporation (ABC) <ul style="list-style-type: none"> - Hiring and Flying of Aircraft • Australian National Railways Commission <ul style="list-style-type: none"> - Acquisition and Development of Computer Based Systems 			
241	Report of the Auditor-General - 1983-84 and September 1984	14 Nov 85	351 of 1985	n.p.
	<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 - Employee 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 			

* not applicable
n.p. not yet presented

No. of Report	Title	Date of Presentation	Parliamentary Paper No	Finance Minute - Report No
	<ul style="list-style-type: none"> • Dept. of Veterans' Affairs <ul style="list-style-type: none"> - ADP System Development - Pension Overpayments and Other Debtors - Procurement and Supply 			
242	Finance Minute on Report 198	6 Dec 1985	458 of 1985	*
243	Review of Defence Project Management <ul style="list-style-type: none"> . Volume 1 Report . Volume 2 Project Analysis 	20 Feb 1986	18 of 1986	n.p.
244	Munitions Production Trust Account	19 March 1986	32 of 1986	n.p.
245	Finance Minute on Report 202	26 May 1986	107 of 1986	*
246	Finance Minute on Report 213	27 May 1986	109 of 1986	*
247	Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1984-85) <ul style="list-style-type: none"> . Dept. Aviation . Dept. Defence 	29 May 1986	110 of 1986	n.p.
248	Report of the Auditor-General-April 1985 <ul style="list-style-type: none"> . Dept. Community Services <ul style="list-style-type: none"> - Children's Services Program . Dept. Defence <ul style="list-style-type: none"> - Pavetack Target Designation System . Dept. Employment and Industrial Relations <ul style="list-style-type: none"> - Wage Pause Program . Adult Wage Subsidy Scheme . Dept. Finance <ul style="list-style-type: none"> - Commonwealth Superannuation Scheme - Employer Contributions by Approved Authorities or Other Bodies . Dept. Health <ul style="list-style-type: none"> - National Acoustic Laboratories - Central Register of Medical Practitioners . Dept. Housing and Construction <ul style="list-style-type: none"> - Payments to States for Housing Assistance . Dept. Immigration and Ethnic Affairs <ul style="list-style-type: none"> - Refugee and Special Humanitarian Programs 	10 June 1986	133 of 1986	n.p.

* not applicable
n.p. not yet presented

No of Report	Title	Date of Presentation	Parlia- mentary Paper No	Finance Minute - Report No
	<ul style="list-style-type: none"> . Dept. Social Security <ul style="list-style-type: none"> - Family Allowance - Family Income Supplement - Recovery of Overpayments - Double Orphans' Pensions . Dept. Territories <ul style="list-style-type: none"> - Administration of the Commissioner for Housing Loans Scheme . Dept. Veterans' Affairs <ul style="list-style-type: none"> - 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.
251	Finance Minute on Report 228	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	n.p.
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* not applicable
n.p. not yet presented

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n.p. not yet presented