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Joint Committee of Public Accounts

Report 311

Activities 1990-91



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JOINT COMMITTEE OF PUBLIC ACCOUNTS

SEVENTEENTH COMMITTEE

Hon G F Punch, MP (Chairman)

Senator J O W Watson (Vice-Chairman)

Senator the Hon T Aulich¹

Mr K J Aldred, MP

Senator B K Bishop

Hon J A Crosio, MBE, MP

Senator P J Giles

Mr E J Fitzgibbon, MP

Senator S Loosley²

Mr D J C Kerr, MP

Senator the Hon M Reynolds

Mr J V Langmore, MP

Senator C Schacht³

Mr G B Nehl, MP

Mr L J Scott, MP

Mr P D Shack, MP

Mr A M Somlyay, MP

Secretary: Mr T R Rowe

-
1. Appointed 6 March 1991
 2. Appointed 24 August 1990, discharged 6 March 1991
 3. Discharged 24 August 1990

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CHAIRMAN'S REVIEW



Hon G F Punch, MP
(Chairman)

On behalf of the members of the Committee, I am pleased to present the Committee's annual report for the financial year 1 July 1990 to 30 June 1991. The report continues the practice established in 1976 of informing the Parliament of the Committee's activities and highlighting issues of public administration for discussion and review.

The year was an extremely busy one for the Committee. In total, the Full Committee and its four sectional committees held 111 meetings, spending 285 hours in formal proceedings. Five reports were tabled, including reports on three inquiries; another seven inquiries were in progress.

Once again, the reports tabled covered a broad range of subjects: an investigation of the Parliamentary Information Systems Office (PISO) 'unofficial account' (Report 308), annual reporting guidelines for statutory authorities (Report 309) and the Business Migration Program (Report 310).

The first of these reports concerned the establishment and operation of an illegal account, using the proceeds from the disposal of the Parliament's Honeywell computing equipment which was said to have become surplus to requirements on the implementation of the computing systems for the new Parliament House. The establishment of this account was found to have resulted from poor management and the lack of effective accountability mechanisms. While the amount of money involved - \$88,100 - was small in terms of Commonwealth outlays, the principles involved were significant. The Committee believes that its investigation has proved to be a salutary reminder not only to officers in PISO, but also to all Commonwealth public servants of the responsibilities involved in managing and accounting for the taxpayer's dollar.

Report 309 reflected the Committee's continuing strong interest in annual reporting. In the Committee's view, the annual report lies at the heart of accountability and is one of the most important vehicles for effective Parliamentary scrutiny. The Report presented the first review of the annual reporting guidelines for statutory authorities since their introduction in 1982.

Not surprisingly, the Committee found that the guidelines were out of date and did not adequately reflect the present day administrative environment and the legislative framework within which Commonwealth government entities operate. In its Report, the Committee set the major parameters for drafting new guidelines and proposed a framework for regular review and revision. The recommendations are aimed at ensuring that statutory authorities report meaningfully on both their financial and non-financial performance.

On a related matter, during the year the Committee was again required to approve the guidelines for the preparation of departmental annual reports. These guidelines had been revised in response to the findings and recommendations contained in the Committee's Report 304, Guidelines for Departmental Annual Reports, which was tabled in November 1989. The Committee approved the guidelines, subject to certain changes being made, and they were tabled by the Prime Minister on 10 April 1991. One important change was designed to reflect the recommendation made in Report 304 that the Standing Committees of the House of Representatives be assigned the ongoing role of conducting reviews of departmental operations based on departmental annual reports.

In the Committee's view, the new guidelines represent a significant improvement on those previously used by departments and the examination of annual reports by the Standing Committees of the House of Representatives will enhance the accountability of the Executive Government to the Parliament.

At the close of the year under review, the Committee tabled its report on the Business Migration Program. Severe defects in the administration of the Program led the Committee to recommend its abolition and replacement by a business skills category of entry, with selection based on a points system. These defects centred on inadequate monitoring and the partial privatisation of the migration process through the introduction of the Accredited Agents Scheme. As a result, the Committee concluded that the Program was vulnerable to abuse.

I am pleased to report that the Government responded very promptly to the concerns raised by the Committee, with the Minister for Immigration, Local Government and Ethnic Affairs, the Hon Gerry Hand, MP, announcing on 25 July 1991 the acceptance of the major recommendations contained in Report 310.

Substantial progress was made during the year on the Committee's inquiries into research and development, the social responsibilities of statutory authorities and government business enterprises, and the redevelopment of the Department of Defence's supply computer systems. New inquiries commenced include the Midford Paramount case and related matters, a review of the role and work of the Independent Auditor of the Australian National Audit Office and the Committee's statutory examination of Auditor-General's reports.

In the Committee's last several reports of activities, attention has been drawn to difficulties being experienced in eliciting relevant information from some departments. Over the year, there has been a general improvement in this regard, but the Committee will continue to monitor the situation closely.

On behalf of the Committee, I wish to acknowledge, with great appreciation, the contribution made to its work by members of the Committee secretariat and advisers and secondees to the Committee.

The Committee records its thanks to officers of the Australian National Audit Office and the Department of Finance for their valuable assistance during the year. The excellent service provided by the Principal Parliamentary Reporter and his staff is also acknowledged with much appreciation.

Finally, I wish to thank my Vice-Chairman, Senator John Watson, and all my colleagues on the Committee, including Senator Loosely and Senator Schacht who left during year to take up other Parliamentary responsibilities, for their tireless efforts in furthering the public accountability process.

Hon G F Punch, MP
Chairman
Joint Committee of Public Accounts

SEVENTEENTH JOINT COMMITTEE
OF PUBLIC ACCOUNTS
THIRTY-SIXTH PARLIAMENT



- Standing: Mr P D Shack, MP, Mr E J Fitzgibbon, MP,
Mr K J Aldred, MP, Mr A M Somlyay, MP, Mr G B Nehl, MP,
Senator S Loosley, Mr J V Langmore, MP, Mr L J Scott, MP,
Mr D J C Kerr, MP
- Seated: Hon J A Crosio, MBE, MP, Senator B K Bishop,
Senator J O W Watson (Vice-Chairman),
Hon G F Punch, MP (Chairman), Mr T R Rowe (Secretary),
Senator P J Giles, Senator the Hon M Reynolds
- Insert: Senator the Hon T A Aulich

MEMBERSHIP OF THE SEVENTEENTH JOINT COMMITTEE OF PUBLIC ACCOUNTS

The members of the Seventeenth Committee of the 36th Parliament are shown below. Except where otherwise indicated, members were appointed to the Committee by the Senate on 14 May 1990 and by the House of Representatives on 16 May 1990.

Hon Gary Punch, MP (Chairman)

Gary Punch was elected as Member for Barton in March 1983. He was previously a member of the St George County Council and Sydney County Council, and served as Alderman for the Hurstville Municipal Council from 1977 to 1983. He became Mayor in 1978, a position he retained until he entered Federal Parliament in 1983. Gary Punch was appointed Minister for the Arts and Territories in January 1988, and served until September of the same year. He then accepted the portfolio of Minister for Telecommunications and Aviation Support, which he held until March 1989. Mr Punch is also a member of the Joint Standing Committee on Foreign Affairs, Defence and Trade.

Senator John Watson, BEc, BComm, FCA, FCIS, FAIM (Vice-Chairman)

Elected to the Senate in 1977, Senator Watson has been a member of the Joint Committee of Public Accounts since 1978, and has served as Vice-Chairman since 1986. Senator Watson is a chartered accountant. He is currently serving as Parliamentary Secretary to the Deputy Leader of the Opposition with special responsibilities for taxation. Prior to his election to the Senate, he was general manager of a large textile operation and was also a part-time lecturer in accountancy at the Tasmanian State Institute of Technology and the TAFE College. Senator Watson is Deputy Chairman of the Senate Standing Committee on Finance and Public Administration, and has served on the Senate Estimates Committees.

Mr Kenneth Aldred, BEc, MAdmin (Monash), MP

Ken Aldred was elected as Member for Deakin at the general election in March 1990, having previously been Member for Bruce from 1983-90, and before that Member for Henty from 1975-1980. Actively interested in the areas of economics, industry, defence and immigration, Ken Aldred is currently Chairman of the Opposition Immigration Committee and was formerly Chairman of the Opposition Treasury Committee. He has also been Chairman of the Opposition Defence Committee.

Senator the Hon Terrence Aulich, BA

Terrence Aulich was elected as the Senator for Tasmania in 1984. He was previously elected to the Tasmanian House of Assembly for Wilmot in 1976 and was defeated in 1982. While in the Tasmanian Parliament, Senator Aulich served in a number of State Ministries including Minister for Administrative Services, Industrial Relations and Manpower Planning, Primary Industry, the Environment, Water Resources, Construction, the Arts and Education. Following his election to Federal Parliament, Senator Aulich has served on a number of Senate Standing Committees, chairing the Senate Standing Committee on Employment, Education and Training, and the Joint Select Committee on the Australia Card. He has served on the Senate Standing Committee on Foreign Affairs and Defence, Finance and Government Operations and Senate Estimates Committees. Prior to entering Parliament he taught English in both Australia and England from 1967-71 and was Senior English Master at Latrobe High School in Tasmania from 1972-76. He joined the Public Accounts Committee on 6 March 1991.

Senator Bronwyn Bishop

Before her election to the Senate in 1987 Senator Bishop was a solicitor and company director. She had also held several senior positions in the Liberal Party, including that of President of the New South Wales Division from 1985-1987. Senator Bishop is the former secretary of the Opposition's Business, Industry and Science Policy Committee and has served as the Shadow Minister for Public Administration, Federal Affairs and Local Government. Senator Bishop is a member of the Senate Standing Committee on Foreign Affairs, Defence and Trade and Senate Estimates Committee A. She is also Deputy Chairman of the Senate Standing Committee on Regulations and Ordinances. Senator Bishop now serves as Chairman of the Coalition's Committee on Trade, Trade Negotiations, Customs and Privatisation as well as Secretary of the Coalition's Economics and Business Taskforce. In addition to these duties, Senator Bishop has recently been appointed Deputy Chairman of the Pacific Democrat Union.

Hon Janice Crosio, MBE, MP

Janice Crosio had extensive government experience in both local and State politics before entering Federal Parliament in March 1990. She served as Alderman, then Deputy Mayor for the Fairfield City Council before being elected the first woman Mayor in 1974. She served four terms as Mayor. Mrs Crosio entered State Parliament in 1981, and in 1984 was elected the first female Minister in the New South Wales Government. She held the posts of *Minister for Natural Resources* and *Minister Assisting the Premier on Women's Interests*, *Minister for Local Government*, *Minister for Water Resources* and *Assistant Minister for Transport*. Mrs Crosio is also a member of the House of Representatives Standing Committee on *Privileges*, and the House of Representatives Standing Committee on Community Affairs.

Mr Eric Fitzgibbon, BA, MP

Eric Fitzgibbon, formerly a high school teacher, was elected Member for Hunter in December 1984. An Alderman on the Cessnock City Council for 15 years, Mr Fitzgibbon was Mayor of Cessnock for three years, and served several years as a member of the Hunter Valley and Shortland County Councils, and the *East Zone Chairman for the Hospital Association of New South Wales*. He is a member of the House of Representatives Standing Committees on Publications and the Library; he is also a member of the Joint Committee on Foreign Affairs, Defence and Trade.

Senator Patricia Giles, BA

Senator Giles was elected to the Senate in July 1981. Her career spans nursing, child bearing and rearing, voluntary community activities, graduation as a mature age student, and several years as a trade union official. Senator Giles' Parliamentary work reflects her concern for social justice and the enhancement of the status of women. She holds and has held senior positions in the Senate and Federal ALP, and chairs the Senate Privileges Committee and the Senate Regulations and Ordinances Committee.

Mr Duncan Kerr, LLB, BA (SocW), MP

Duncan Kerr has degrees in law and social work. He has worked as a Legal Officer for the Hobart Community Legal Service and Principal Solicitor for the Aboriginal Legal Service in New South Wales. He has occupied the positions of Crown Counsel for the Solicitor-General's Department in Tasmania, and Dean of the Faculty of Law in the University of Papua New Guinea. He was elected to the House of Representatives in 1987, and has served on the Joint Select Committee on Corporations Legislation. Mr Kerr is Chairman of the House of Representatives Standing Committee on Aboriginal Affairs and is a member of the House of Representatives Selection Committee and the Standing Committee on Legal and Constitutional Affairs. He also serves on the Joint Committee on Corporations and Securities.

Mr John Langmore, MEd (Monash), DipSocStud (Melbourne), MP

John Langmore was elected as Member for Fraser in December 1984. Between 1963 and 1976 he worked in Papua New Guinea as a public servant and university lecturer in economics. From 1976 until his election he was an economics adviser to the Parliamentary Labor Party and for the 18 months prior to 1984, Senior Private Secretary to the Minister for Employment and Industrial Relations. Mr Langmore is Secretary of the Caucus Economics and Industrial Relations Committee, and convenes the Media and Broadcasting Committee. He also chairs the Trade Sub-Committee of the Joint Committee on Foreign Affairs, Defence and Trade and the Joint Committee on the Australian Capital Territory. He is a member of the House of Representatives Select Committee on the Print Media.

Senator Stephen Loosley, BA (Hons)

Senator Loosley was elected as Senator for New South Wales in March 1990. Prior to entering Federal Parliament, he was General Secretary of the New South Wales Branch of the ALP. Senator Loosley is a member of the Senate Standing Committees on Environment, Recreation and the Arts; Finance and Public Administration; and Foreign Affairs, Defence and Trade. He is also a member of the Joint Committee on the National Crime Authority and the Senate Select Committee on Community Standards Relevant to the Supply of Services Utilising Telecommunications Technologies. Senator Loosley is Chairman of both the ALP International Committee and the ALP External Relations Committee. He also held the office of Senior National Vice President of the ALP prior to being elected President in June 1991. Senator Loosley was a member of the Public Accounts Committee from 24 August 1990 to 6 March 1991.

Mr Garry Barr Nehl, MP

Garry Nehl was elected Member for the seat of Cowper on the mid north coast of New South Wales in December 1984. He is Deputy Chairman of Committees in the House of Representatives and Deputy Whip of the National Party. He has served on several House of Representatives Standing Committees including: Industry, Science and Technology; Publications; Selection; Long Term Strategies; and Legal and Constitutional Affairs. He has also served on the Joint Committee on Foreign Affairs, Defence and Trade. Mr Nehl is actively interested in the areas of welfare, defence, foreign affairs, the aged and transportation. He also is the convenor of the Australian Parliamentary Antarctic Alliance.

Senator the Hon Margaret Reynolds, DipSpEd, BA

Senator Reynolds was a teacher and lecturer in Tasmania, Britain and Queensland before being elected to the Senate in 1983. She became Minister for Local Government in 1987 and Minister Assisting the Prime Minister on the Status of Women in 1988, holding both positions until April 1990. Senator Reynolds previously served on the Public Accounts Committee (1983-85), the Senate Standing Committee on Finance and Government Operations (1984-87), the Senate Standing Committee on Education and chaired Senate Estimates Committees D and F. Senator Reynolds is currently Chairperson of the Senate Select Committee on Community Standards Relevant to the Supply of Services Utilising Telecommunications Technologies and serves on Senate Estimates Committee C, the Senate Standing Committee on Community Affairs, the Joint House Committee and the Senate Publications Committee.

Senator Christopher Schacht, DipT

Prior to entering the Senate, Senator Schacht served as Press Secretary to the South Australian State Minister for Agriculture, and then as Principal Private Secretary to the Post-Master General. During this period, he was also State Organiser, then State Secretary for the South Australian branch of the Australian Labor Party. Elected in 1987, Senator Schacht has had a long interest in foreign affairs and related issues and he Chairs the Joint Committee on Foreign Affairs, Defence and Trade and has served as a member of the Senate Standing Committee on Foreign Affairs, Defence and Trade. Senator Schacht is also a member of the Senate Standing Committee on Transport, Communications and Infrastructure, the Senate Standing Committee on Legal and Constitutional Affairs, and Senate Estimates Committee B. Senator Schacht was a member of the Public Accounts Committee from 14 May 1990 to 24 August 1990.

Mr Les Scott, MP

Les Scott was elected as the Member for Oxley at a by-election in October 1988. Prior to entering Parliament he had worked in the banking industry for twenty five years. During his banking career Mr Scott also took an active role in the Australian Bank Employees Union and was Queensland State President and Federal Vice President of the Union at the time of his election. He is a member of the House of Representatives Standing Committees on Aboriginal Affairs and Industry, Science and Technology and of the Joint Committee on Broadcasting of Parliamentary Proceedings. Mr Scott is also serving on the House of Representatives Standing Committee on Finance and Public Administration during consideration of the inquiry into the Australian banking industry.

Mr Peter Shack, BA (Hons), MP

Peter Shack was first elected as the Member for Tangney in 1977, but lost the seat in 1983. He was re-elected in 1984, and has held the seat in subsequent elections. Prior to entering Parliament, Mr Shack was a company director and political adviser. He has served in the Opposition Shadow Ministry as Spokesman on Employment, Industrial Relations and Youth Affairs; Education and Youth Affairs; Employment, Training and Youth Affairs; and Health. He has served on the House of Representatives Standing Committees on Standing Orders and on Road Safety, and the Joint Standing Committee on Electoral Matters. He is also Deputy Chairman of the House of Representatives Standing Committee on Procedure and is a member of the House of Representatives Select Committee on the Print Media.

Mr Alexander Somlyay, BEc, JP, MP

Alex Somlyay was elected as Member for Fairfax in March 1990. Prior to entering Parliament, he worked as a public servant before becoming a consultant economist and company director. He was appointed as Senior Private Secretary to the Hon A E Adernann, who was Minister for the Northern Territory, and Minister Assisting the Minister for National Resources from 1975 to 1978, and later Minister for Veteran's Affairs and Minister Assisting the Minister for Primary Industries from 1978 to 1980. Mr Somlyay is also serving on the House of Representatives Standing Committee on Finance and Public Administration during the consideration of the inquiry into the Australian banking industry. He is a member of the House of Representatives Select Committee on the Print Media. Mr Somlyay is Chairman of the Opposition Tourism and Aviation Committee and has acted as Shadow Minister for Land Transport and Deputy Opposition Whip.

Chapter 1

THE COMMITTEE

Background

1.1 The first Commonwealth Joint Committee of Public Accounts was established in 1913, and was re-appointed in successive Parliaments until 1932, when it was suspended as an 'economy measure'. The Committee was re-established by the *Public Accounts Committee Act 1951*, which sets out its powers, functions and method of operation. As such, it is one of five statutory committees of the Parliament.

1.2 The present Committee is the seventeenth appointed since 1952. Its purpose is to ensure the accountability of the public sector to the Parliament and it does this by scrutinising the moneys expended by, and the efficiency of, Commonwealth government departments and agencies.

Membership

1.3 The Committee has 15 members, five of whom are appointed by the Senate and 10 by the House of Representatives. Both Government and Opposition members are represented on the Committee and it is accepted practice that the majority of members be from the Government Party. By tradition, the Committee's Chairman is a Government member elected by the whole Committee, while the Vice-Chairman is elected from the Opposition members. As a standing committee of the Parliament, Committee members continue to hold office (subject to certain qualifications) until the end of the Parliament by which they were appointed.

1.4 The Committee has always adopted a bipartisan approach to its work and is proud of the fact that since the appointment of the first Committee in 1952, *with one exception, its reports to the Parliament have been unanimous.*

Independence

1.5 The *Public Accounts Committee Act 1951* gives the Committee the right to operate with absolute independence. This power derives principally from Sections 6A(1) and 8(1)(b) of the Act which read:

- 6A(1) The Committee may meet at such times and at such places within Australia as the Committee, by resolution, determines or, subject to any resolution of the Committee, as the Chairman determines ...
- 8(1)(b) ... to report to both Houses of 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.

Functions

1.6 Section 8(1) of the *Public Accounts Committee Act 1951* sets out the Committee's main duties. Section 8(1)(b) of the Act, quoted above, gives the Committee the power to determine the areas of government administration it may wish to investigate. In addition, it is required to examine:

- . the accounts of the receipts and expenditure of the Commonwealth;
- . the financial affairs of Commonwealth authorities and intergovernmental bodies; and
- . all reports of the Auditor-General, including his efficiency audit reports.

1.7 It also reports on any alterations 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 Under section 25 of the *Public Service Act 1922* the Committee is responsible for approving the guidelines for departmental annual reports; other duties are assigned to the Committee by Commonwealth legislation on statutory marketing authorities.

Mode of Operation

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

1.10 Through the use of sectional committees (sub-committees), the Committee is able to undertake a number of inquiries concurrently. In 1990-91, there were four sectional committees in operation.

1.11 Inquiries are generally advertised in the national press. In addition, relevant individuals and organisations are invited to make written submissions. These submissions form the basis of evidence and facilitate questioning at the Committee's public hearings. Where secret or confidential matters are being considered, the Committee's Act provides for evidence to be taken *in camera*. Observers from the Australian National Audit Office and the Department of Finance assist the Committee at its public hearings by providing expert advice on the matters under discussion.

1.12 The Committee is supported by a full-time secretariat, which provides procedural, research and administrative assistance. Specialist advisers and consultants, from both the public and private sectors, provide technical advice to the Committee as the need arises. The Committee also has a policy of accepting officers on secondment from Commonwealth departments and agencies. Of particular importance is the regular secondment of officers from the Australian National Audit Office and the Department of Finance, as both these organisations have a long-standing and close relationship with the Committee.

Chapter 2

REPORTS PRESENTED

2.1 In 1990-91 the Committee tabled five reports, Reports 306-310. These were:

- . Report 306 - Finance Minutes
- . Report 307 - Activities 1989-90
- . Report 308 - The Parliamentary Information Office (PISO) 'Unofficial Account'
- . Report 309 - Annual Reporting Guidelines for Statutory Authorities
- . Report 310 - Business Migration Program

2.2 An overview of each report, together with a summary of the Committee's main findings and recommendations where relevant, is presented.

Report 306 - Finance Minutes

2.3 Report 306 is a consolidated volume of Department of Finance Minutes received and tabled by the Committee in 1990.

2.4 The Department of Finance Minute is the formal presentation of the Government's response to a Committee report. Under this system the Minister for Finance refers a report to the responsible Minister(s) 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 responses to the Committee. Responses are usually provided within six months of the tabling of each Committee report.

2.5 Under revised procedures adopted in 1989, the Committee tables each Finance Minute in Parliament as soon as practicable after its receipt, with additional comment if necessary. In addition, the Committee publishes annually, in one volume, all the Finance Minutes received in that calendar year, once again with comment as required.

2.6 The tabling of a Finance Minute does not mark the end of the Committee's scrutiny of the matters contained in the Minute, as the Committee has reserved the right to conduct a detailed analysis subsequent to tabling. Where it is warranted, the Committee may undertake a further formal inquiry into the matters dealt with in the initial report and the corresponding Finance Minute.

2.7 In those cases where a Government response on policy matters is required, this is tabled separately from the Finance Minute and within the timeframe applying to Government responses to other Committee's reports, that is, three months from the date of tabling.

2.8 Report 306 contains the Finance Minutes relating to the following Committee reports:

Report Number	Title
297	Management of the Antarctic Division
299	Compliance with Guidelines for the Preparation of Departmental Annual Reports
302	Engagement of External Consultants by Commonwealth Departments
303	Review of Auditor-General's Efficiency Audits - Department of Defence: Safety Principles for Explosives and RAAF Explosive Ordnance
305	Review of the Finance Minute on Report 270 - "Implementation of the Offsets Program"

2.9 The Report also contains the response of the Minister for Finance to the two recommendations contained in the Committee's 1989 report on Finance Minutes - Report 309. The first of these recommendations was that departmental responses to Committee reports be prepared, oversighted and signed at the Secretary level. This was rejected by the Government, on the basis that the appropriate level of clearance is a matter for it to decide.

2.10 The second recommendation - that the Government's response to Committee recommendations on matters of policy be tabled separately from the Finance Minute within the timeframe applying to Government responses to other Committee's reports - was supported.

Report 307 - Activities 1989-90

2.11 Report 307 covers the activities of the Committee for the 1989-90 financial year. This was the first year of operation for the Seventeenth Committee with the Hon Gary Punch, MP, as its Chairman.

Report 308 - The Parliamentary Information Systems Office (PISO) 'Unofficial Account'

2.12 Report 308 presents the findings of the Committee's Inquiry into the Parliamentary Information Systems Office (PISO) 'Unofficial Account'. The Inquiry was referred to the Sixteenth Committee by the Senate on 29 November 1989, following a recommendation made by Senate Estimates Committee A in its 1989 Report to the Senate. The Seventeenth Committee resumed the Inquiry in May 1990.

2.13 This so-called 'unofficial account' was set up with the proceeds - some \$88,100 - from the disposal of the Parliament's Honeywell computing equipment which was said to have become surplus to requirements on the implementation of the computing systems for the new Parliament House. The Committee's task was to examine the roles and responsibilities of the key players in the establishment and operation of the 'unofficial account' and to assess what further action was required in response to the breaches identified in the report of the Auditor-General, who had previously examined this matter.

2.14 The Committee found that the 'unofficial account' was clearly illegal. It concluded that poor management and the lack of effective accountability mechanisms in a situation of devolved responsibility created the environment which enabled the 'unofficial account' to be set up in the first place and remain undetected for so long. For example, at the time of the events under review, there was no internal audit function within the Department of the Parliamentary Library nor, indeed, in any of the Parliamentary Departments. The Committee did note, however, that since the transfer of PISO from the Department of the Parliamentary Library to the Department of the Parliamentary Reporting Staff in February 1990 substantial measures had been taken to improve the management and accountability of PISO.

2.15 Eight recommendations, the majority of a systemic nature, were made in the Report, including that:

- each Parliamentary Department which had not already done so should establish, as a matter of priority, an adequately resourced internal audit function;
- all new entrants to the Australian Public Service be briefed on the financial legal framework affecting public servant's dealings with Commonwealth financial resources;
- the Commonwealth Government examine ways to ensure that its major contractors comply with relevant Commonwealth legislation and operating policies which impinge on contracts; and
- the Department of Administrative Services review the guidelines and procedures regarding the disposal of surplus, unserviceable or obsolete assets to ensure that the arrangements in place are adequate, clearly understood and properly implemented.

2.16 The Committee's findings in relation to its specific terms of reference are summarised in Chapter 8 of the Report, which notes that the matter of possible disciplinary action against those involved in the 'unofficial account' is for the relevant delegates under the *Public Service Act 1922* to determine.

2.17 The Report also highlights the fact that, although the Inquiry into the 'unofficial account' was concerned with issues of accountability, in keeping with the Committee's charter, it differed significantly from the Committee's usual inquiries in that the terms of reference called for an assessment of specific individuals' roles and responsibilities. While its evidence is taken on oath or affirmation, the Committee is not a court of law. It is, however, mindful of due process and at all times during the Inquiry the Committee attempted to ensure that the principles of natural justice prevailed.

Report 309 - Annual Reporting Guidelines for Statutory Authorities

2.18 The Committee has had a long standing interest in annual reporting, stemming from its belief that the annual report lies at the heart of the accountability process and is one of the most important vehicles for effective Parliamentary scrutiny. Prior to Report 309, the Committee had reported on a number of aspects of annual reporting by departments, however this was its first report focussing on statutory authorities.

2.19 The present Guidelines for the Content, Preparation and Presentation of Annual Reports by Statutory Authorities were issued by the Government in November 1982. Since that time, the guidelines have been neither updated nor reissued. Not surprisingly, the Committee found that the guidelines are out of date and do not adequately reflect the changes that have taken place in both the present day administrative environment and the legislative framework within which Commonwealth government entities operate.

2.20 Statutory authorities have generally been afforded more management autonomy and flexibility in financial administration than departments of state. This is particularly the case in the light of the ongoing reforms to public sector management and since the issue of the Government's Policy Guidelines for Commonwealth Statutory Authorities and Government Business Enterprises in October 1987. In the Committee's view, however, this increased autonomy and flexibility give rise to an even greater need for detailed and proper reporting by statutory authorities for their performance to fulfil their accountability requirements to Parliament and through Parliament to the public at large.

2.21 It was against this background that the Committee, in Report 309, endeavoured to set the major parameters for the drafting of new guidelines for annual reporting by statutory authorities. The recommendations in the Report are intended to lay the foundation for statutory authorities to prepare high quality annual reports that focus on the meaningful reporting of both financial and non-financial performance. While the Report does not address all detailed issues in annual reporting, it identifies the critical matters that should be included in annual reports.

2.22 In Report 309, the Committee recommended that new guidelines be prepared by the Department of the Prime Minister and Cabinet, with that Department also responsible for an annual update and review of the guidelines. Furthermore, the Committee recommended that the guidelines be given statutory backing and, in line with the current practice for the guidelines for departmental annual reports, be approved by the Joint Committee of Public Accounts.

2.23 There is a vast array of bodies that can be classified as statutory authorities and as part of its Inquiry, the Committee closely examined the classes of statutory authorities to which the annual reporting guidelines should apply. The Committee recommended that there should be one set of guidelines, clearly stating the categories of statutory authorities to which they apply. The Committee further recommended that these categories should include government business enterprises, statutory marketing authorities, other commercial statutory authorities and non-commercial statutory authorities.

2.24 The Committee found that the 1982 guidelines do not adequately emphasise the importance of results-oriented reporting. It recommended, therefore, that all statutory authorities be required to report on non-financial performance in their annual reports, providing, as a minimum, an outline of program objectives and desired results, together with a description of key performance indicators. Comparative data over successive years should be presented where relevant.

2.25 Report 309 pays particular attention to the situation of statutory authorities with commercial operations. With the aim of improving the quality and timeliness of information to Parliament, the Committee recommended that such authorities be required to present to the relevant Minister, on a half-yearly basis, interim reports on financial position. Furthermore, all statutory authorities should be required to report to the relevant Minister critical events which have a material effect on financial position as they occur. In the formulation of the new annual reporting guidelines, the Committee also recommended that stronger consideration be given to the treatment and disclosure in annual reports of commercially sensitive information.

2.26 Finally, the Committee made a number of specific recommendations to bring about enhanced scrutiny by Parliament of the annual reports of statutory authorities.

Report 310 - Business Migration Program

2.27 Report 310 is the first report of the Committee's Inquiry into the Business Migration Program and Control of Visitor Entry. Following the announcement of the Inquiry in June 1990, the Committee received 52 submissions, the majority of which concerned the Business Migration Program.

2.28 In view of this response, the Committee decided in February 1991 to report first on the Business Migration Program before examining issues arising from the terms of reference dealing with the Control of Visitor Entry. Report 310 was tabled in the House of Representatives and the Senate on 21 June 1991.

2.29 The major findings of the Committee were that the administration of Business Migration Program contained a number of deficiencies which centred on inadequate monitoring and the use of private sector accredited migration agents, which made the Program vulnerable to abuse.

2.30 The lack of monitoring made any assessment of the achievement of Program objectives difficult, simply because the data was unavailable.

2.31 The Committee was concerned about the operation of the Accredited Agent Scheme, where it found a number of basic flaws in both the Scheme's conception and execution. The flaws identified by the Committee were:

- although having delegated authority by the Commonwealth to assess migration applications, accredited agents are not responsible to the Commonwealth but are acting as agents for their clients;

- the speed with which the Scheme was introduced resulted in a large number of accredited agents, with varying degrees of experience, into migration consultancy. This resulted in the Department of Immigration, Local Government and Ethnic Affairs' control of the Scheme, and ultimately the Business Migration Program, being reduced;

- the number of accredited agents and the relatively small client base resulted in accredited agents being under pressure to survive financially; and

- the involvement of foreign based sub-agents, outside the control of the Department, being in a position to exploit the financial vulnerability of accredited agents.

2.32 Against this background, the Committee recommended the abolition of the Accredited Agent Scheme effectively abolishing the Business Migration Program. The Committee noted that while there was an ongoing role for the private sector to provide assistance to potential migrants, the total responsibility for assessing migration applications should remain clearly with the Department of Immigration.

2.33 The Committee believed, however, that it was important for Australia's migration program to continue to have an element with a sharp economic focus. The Committee therefore recommended that a business skills category of migration be introduced, with:

- the assessment of business skills as the major criterion of entry; and
- points being allocated for age, English language ability and the transfer of capital.

2.34 The Committee recommended that the primary objective of this category of entry be the establishment of business in Australia.

2.35 An improved monitoring system was also recommended, with mandatory compliance for migrants coming to Australia under the new business skills category and with failure to comply attracting a financial penalty.

2.36 A major focus of media attention during the Inquiry was the issue of criminal involvement in the Business Migration Program. From the information available to it, however, the Committee concluded that the Program had not been the subject of large scale assault by organised criminal groups and that only in a limited number of instances had there been penetration of the Program by identified criminal figures.

Chapter 3

INQUIRIES IN PROGRESS

This Chapter provides a brief description of the Inquiries being conducted by the Committee as at 30 June 1991. An account is given of the status of each inquiry, together with an overview of the issues which have arisen thus far.

Research and Development

3.1 In recent years, a number of developments have combined to arouse an unprecedented level of public debate over the funding and conduct of the national research effort. Questions have been raised as to whether its current structure, and particularly the predominance of large public sector research organisations, is conducive to the efficient and cost-effective achievement of national objectives.

3.2 Changes to funding arrangements aimed at targeting research expenditure more closely to national goals and increasing the industry relevance of public sector research have been greeted with considerable concern by the science community.

3.3 In response to this concern, the Sixteenth Committee commenced an Inquiry into Public Sector Research in October 1989. The Committee also viewed the Inquiry as an opportunity to monitor the progress made by a number of research organisations in the implementation of recommendations of the Auditor-General and several external committees of review.

3.4 The terms of reference for the Inquiry were to review publicly performed research and development, excluding that performed by tertiary education institutions, with particular reference to:

- its contribution to Australian development;
- the adequacy of current funding levels; and
- the cost-effectiveness and efficiency of the use of those funds.

3.5 Following the 1990 Federal Election, the Inquiry was recommenced by the Seventeenth Committee under expanded terms of reference and with the new title, "Inquiry into Research and Development". The Inquiry now encompasses not only those issues mentioned above, but also the concomitant question of Commonwealth support for private sector investment in research and development.

3.6 Whilst the terms of reference for the Inquiry fall squarely within the ambit of the Committee's responsibilities, the subject matter of the Inquiry has necessitated consideration of an unusually broad, extensive and complex set of issues and government programs.

3.7 The extension of the terms of reference for the Inquiry was prompted by the Committee's recognition that the application of new technology and the successful commercialisation of R & D by more Australian firms are crucial if we are to improve our balance of trade, create more employment and strengthen our economic base.

3.8 Furthermore, it has become apparent to the Committee that the adequacy of research funding and the rate of return to the taxpayer from public research expenditure are strongly linked to the willingness of Australian industry to invest in R & D, and by its capacity to translate those investments into commercial successes.

3.9 A meaningful review of the funding, cost effectiveness and efficiency of public sector research organisations requires close attention to the inter-relationship between those organisations and industry. It must also take account of those factors which affect private sector investment decisions and the successful commercialisation of technology.

3.10 The Inquiry has attracted 103 submissions from a wide range of individuals and organisations. An extensive series of public hearings and inspections were held between August 1990 and May 1991 and it is expected that the Committee will report during the 1991 Budget sittings of Parliament.

Midford Paramount Case and Related Matters

3.11 This Inquiry was referred to the Committee by the Senate on 5 December 1990.

3.12 The Inquiry arose following the withdrawal by the Director of Public Prosecutions (DPP) of Crimes Act charges against the shirt importer and manufacturer, Midford Paramount Pty Ltd. The Directors of Midford Paramount and a consultant had been charged with conspiring to defraud the Commonwealth of approximately \$4.5 million in Customs duties.

3.13 The terms of reference from the Senate require the Committee to inquire and report on the following matters:

- (a) the cost to the Commonwealth, amounting to more than \$1m, of the actions of the Department of Industry, Technology and Commerce and the Australian Customs Service in fulfilling their administrative responsibilities in the handling of the failed prosecution of Midford Paramount Pty Ltd;
- (b) the methods of operation of the Australian Customs Service in preparation and conduct of prosecutions and settlements and, in particular, their actions throughout the preparation, prosecution and settlement of the Midford Paramount Pty Ltd case, including the reasons for the Director of Public Prosecutions' discontinuance of the prosecution;
- (c) the practice, propriety and method of the Australian Customs Service of gathering evidence for prosecutions and dealing with the public in the course of such investigations;
- (d) the actions of the Minister for Industry, Technology and Commerce and successive Ministers responsible for Customs in addressing the propriety of administrative actions within the Industry, Technology and Commerce portfolio and the Australian Customs Service, in particular; and
- (e) the need for effective definition of the lines of ministerial control of the Australian Customs Service and, in particular, the actions of the Minister for Industry, Technology and Commerce in overseeing successive Ministers responsible for Customs in relation to the operations of the Australian Customs Service.

3.14 Up to the end of June 1991 the Committee received 22 public submissions and a number of confidential submissions. In March 1991, the DPP requested that the Committee not proceed with its scheduled public hearings, because he felt that the reporting of the hearings by the media could prejudice the fair trail of another matter before the courts at that time. After considering a number of matters, including the sub judice convention, the Committee decided not to hold public hearings until the case referred to by the DPP had been resolved. The Senate subsequently granted an extension of the reporting date for this Inquiry from 15 May to 7 November 1991.

Business Migration Program and Control of Visitor Entry

3.15 As indicated on page 10 of this Report, the Committee began its Inquiry into the Business Migration Program and the Control of Visitor Entry in June 1990. The Committee has received submissions from government departments and employees, State and Federal police agencies, industry associations and private individuals. The majority of these submissions concerned the Business Migration Program.

3.16 In view of this, the Committee decided in February 1991 firstly report on the Business Migration Program before to examining the Control of Visitor Entry. The Committee's first report on the Business Migration Program was tabled in both Houses of Parliament on 21 June 1991.

3.17 Some of the major issues to be dealt with while examining the Control of Visitor Entry aspects of the Inquiry are:

- . the adequacy of Departmental policy and procedures relating to the Migrant Alert List; and
- . the adequacy of the Department's extensive computerisation program, especially as it relates to the Entry Operations Centre and monitoring of overstayed visitors.

3.18 The Committee will be conducting hearings in the second half of 1991, and expects its report to be tabled in Parliament towards the end of the Budget Sittings 1991.

The Social Responsibilities of Commonwealth Statutory Authorities and Government Business Enterprises

3.19 This Inquiry was commenced in September 1989 by the Sixteenth Committee and was resumed by the Seventeenth Committee in June 1990. It focuses on the measurement and reporting of the performance of the social responsibilities of Commonwealth statutory authorities and government business enterprises, and complements the Committee's Inquiry into the Annual Reporting Guidelines for Statutory Authorities, the report which was tabled in May 1991.

3.20 To date the Committee has received 66 submissions. In 1990-91 the Committee made two inspections, received three briefings and held five public hearings.

3.21 One of the first tasks of the Committee was to more clearly define the term, 'social responsibilities'. Broadly speaking social responsibilities are those activities which:

- . may not have purely financial implications;
- . may be community service obligations required of certain government bodies;
- . may be required of government entities and would not normally be imposed on or required of a purely commercial entity in a similar enterprise;
- . may be perceived social objectives incorporated in the organisation's corporate plan;
- . may have been adopted voluntarily by an organisation; or
- . may be other activities which are considered by government entities as social responsibilities.

3.22 Social responsibility activities also cover a wide spectrum including the environment, energy, fair business practices, products, service provision, human resources and community involvement. In short social responsibilities can be characterised as providing a degree of protection to the vulnerable and ensuring the proper use of resources.

3.23 The Committee also established at an early stage that social responsibilities differ in their impact on the work of statutory authorities from one type of authority to another. Some of the budget-dependent statutory authorities, in their submissions to the Inquiry, claimed that the whole reason for their existence was to perform certain social responsibilities that the Government had seen fit to undertake. Running libraries, art galleries and museums are examples of such social responsibilities. For the commercially-oriented statutory authority on the other hand, the main focus of attention is obviously on their commercial operations and their social responsibilities are considerations that inform the manner in which they carry out their business.

3.24 During the Inquiry, the Committee has been examining the methods available for measuring equal employment, industrial democracy and occupational health and safety program, actions with environmental impacts in terms of energy use and major physical developments and community input into the operations of statutory authorities and government business enterprises.

3.25 It expects to report on the outcome of the Inquiry early in the 1991 Budget Session of the Parliament.

Department of Defence Computer Redevelopment Program

3.26 The Committee's Inquiry into the Department of Defence's Supply Systems Redevelopment Project (SSRP) is a continuation of an Inquiry begun by the Sixteenth Joint Committee of Public Accounts in the 35th Parliament.

3.27 On 27 September 1988 the Senate referred to the Sixteenth Committee a number of questions relating to management and administration of SSRP. The Committee was unable to complete its examination by the end of the 35th Parliament and the Inquiry was therefore recommenced by the Seventeenth Committee following its appointment after the March 1990 Federal Election.

3.28 The examination of SSRP by the Sixteenth Committee covered matters relating to both SSRP and Defence's Project DESINE. Project DESINE is a program to standardise the Department's computing environment by progressively replacing most of the existing computer equipment with new equipment supplied by the DESINE prime contractor, IBM. SSRP, as well as being a major applications system is a vehicle to introduce DESINE.

3.29 While the Inquiry is concerned with the management and administration of SSRP and the cost-benefits of the Project, a significant amount of time has been spent on other related issues such as the DESINE Contract. More recently, the Committee's interest has focussed on the Prime Systems Integrator for SSRP.

3.30 The Committee has held numerous public hearings and conducted several inspections of Defence facilities as part of its Inquiry and hopes to table a report early in the 1991 Budget Settings.

Review of the Independent Auditor

3.31 In June 1991, the Committee commenced a review of the Independent Auditor of the Australian National Audit Office. The Independent Auditor is appointed under the *Audit Act 1901* to carry out audits of the Australian National Audit Office's accounts, records and financial statements, as well as efficiency audits of its operations. Since the establishment of the position in 1979, two Independent Auditors have been appointed, both from the private sector.

3.32 The Committee's review is a broad-ranging one, focussing on the role and work of the Independent Auditor. In addition to advertising the review nationally, the Committee has sought submissions from interested parties, including the major accounting firms and auditors-general in each of the States and Territories, as well as those in comparable countries overseas. A report on the review is expected to be tabled in the 1991 Budget Settings.

Review of Auditor-General's Reports

3.33 One of the statutory duties of the Committee is to examine all reports of the Auditor-General, including efficiency audit reports. Since the establishment in 1987 of the *comprehensive system of general purpose standing committees of the House of Representatives*, efficiency audit reports have often been referred to the relevant committee for examination. Where these reports have not been referred to another committee, the Public Accounts Committee has continued its traditional scrutiny role.

3.34 Against this background, in 1990-91 the Committee commenced an examination of the following Auditor-General's reports:

Year	Report No.	Title
1989-90	30	Department of Veterans' Affairs - Repatriation General Hospital Concord - Central Sterilising Supply Department
1989-90	31	Report on Ministerial Portfolios - Autumn Sittings 1990
1989-90	32	Aggregate and departmental financial statements 1988-89
1989-90	33	Department of Defence: Squirrel training helicopters - utilisation and maintenance
1989-90	34	Royal Australian Mint - coin production
1990-91	4	Department of Employment, Education and Training: Risk management - Higher education: recurrent grants - Industry training support
1990-91	6	Survey of Internal Audit in the Commonwealth Public Sector
1990-91	7	Department of Foreign Affairs and Trade: Passport issue and control
1990-91	8	Department of Social Security: payment of pensions overseas
1990-91	9	Department of the Arts, Sport, the Environment, Tourism and Territories: Antarctic Supply Vessel - chartering arrangements
1990-91	11	Department of Community Services and Health: National AIDS Program

3.35 Appendix E lists the reports tabled by the Auditor-General in 1990-91, together with details of which parliamentary committee is examining each report.

Chapter 4

OTHER ACTIVITIES OF THE COMMITTEE

4.1 In addition to its inquiry workload, the Committee engaged in a number of other activities during the year. This Chapter gives a brief overview of those activities.

Approval of Departmental Annual Report Guidelines

4.2 During the year the Committee was again required to approve guidelines for departmental annual reports. This requirement comes from the *Public Service Act 1922*.

4.3 Sub-section 25(6) of the *Public Service Act 1922* requires that the secretary of a department prepare and furnish to the Minister administering the department an annual report on the department for the year ended 30 June.

4.4 Sub-section 25(7) provides that reports prepared under sub-section 25(6) shall be in accordance with the guidelines from time to time presented to the Parliament by the Prime Minister after approval by the Joint Committee of Public Accounts.

4.5 On 8 March 1991 the Prime Minister wrote to the Chairman of the Committee attaching proposed new guidelines for approval by the Committee. Having considered the proposed guidelines, the Committee agreed to their approval subject to certain changes being made. One important change was that the guidelines refer to Recommendation 2 of Report 304 and state that the standing committees of the House of Representatives are assigned the ongoing role of conducting reviews of departmental operations. Report 304, tabled in November 1989, set out the Committee's views on annual report guidelines for Commonwealth departments and was the catalyst for the new guidelines.

4.6 In September 1989 the Committee conducted an inquiry into the guidelines applying to departmental annual reports, with a view to determining the extent and nature of any revision to the guidelines which may have been required. The Committee's Report 304 was tabled in November 1989.

4.7 The Prime Minister agreed to the Committee's changes and the new guidelines were tabled in the House of Representatives on 10 April 1991. The guidelines state:

The [Committee], in its Report 304, has recommended that the standing committees of the House of Representatives be assigned the ongoing role of conducting reviews of departmental operations based upon the annual reports of departments. A motion will be moved in the House to give effect to this recommendation.¹

4.8 The Committee anticipates that a motion to give effect to its recommendation will be moved in the House of Representatives during the 1991 Budget Sittings.

4.9 The Committee believes the guidelines are a significant improvement on those previously used by Commonwealth departments and that the examination of annual reports by standing committees of the House of Representatives will do much to enhance the accountability of executive government to the Parliament.

Conferences and Seminars

4.10 Throughout the year, the Chairman and other members of the Committee received numerous requests to speak on the role and work of the Committee, current inquiries and matters related to the work of the Committee. Where possible these requests were accepted. Some of the speaking engagements are listed below.

Asset Management

4.11 On 16 July 1990 the Chairman gave the opening address to a Conference on Public Sector Management which was organised by the Royal Australian Institute of Public Administration.

1. Department of the Prime Minister and Cabinet. Guidelines for the preparation of departmental annual reports, April 1991, para. 1.10.

4.12 The Chairman said in his address that the topic of asset management was now very much on the agenda, not the least of all because of the trend towards the commercialisation and/or privatisation of public sector organisations. The address was also an opportunity for the Chairman to reiterate the Committee's view that asset management was of fundamental importance to both good public sector management and to the general issue of accountability.

Accountability: Past, Present and Future

4.13 On 28 August 1990 the Vice-Chairman, Senator Watson, spoke at a five-day conference held in Canberra on Public Sector Performance. The topic of his speech was 'Accountability: past, present and future'.

4.14 The speech provided an opportunity to explore numerous accountability issues and to participate in what is an ongoing debate about the shape and form of accountability in today's changing public sector. Senator Watson sought to give attendees an understanding of accountability from the Committee's perspective and encouraged them to think critically about the reforms that have occurred and to participate in the accountability debate.

Annual Reporting Guidelines

4.15 On 30 April 1991 the Chairman spoke at a Public Sector Accounting Conference held in Sydney. His speech dealt with issues arising from the then current *Inquiry into the Annual Reporting Guidelines for Statutory Authorities and the Inquiry into the Social Responsibilities of Commonwealth Statutory Authorities and Government Business Enterprises*.

Auditing for Public Accountability

4.16 In May this year the Queensland Electoral and Administrative Review Commission held a two-day seminar on the general theme of Auditing for Public Accountability.

4.17 The Vice-Chairman, Senator Watson, spoke at the seminar on the relationship between the Commonwealth Auditor-General and parliamentary committees. In his speech, Senator Watson drew upon the findings contained in the Committee's Report No. 296, The Auditor-General, Ally of the People and the Parliament.

Visitors

4.18 During the year the Committee met with several visiting individuals and groups. The meetings provided an opportunity for all concerned to learn and to exchange views on issues of mutual interest. Visitors included:

- . a delegation from the Indonesian State Audit Board;
- . the New Zealand Minister of Regional Development and Associate Minister of Immigration and Employment, the Hon Roger Maxwell, MP;
- . a delegation from the Parliament of Western Samoa led by the Speaker, the Hon A'Eau Penuiamina Leavaiseeta, MP;
- . representatives of the Australian Accounting Research Foundation Legislation Review Board;
- . Congressman Gary Teves from the Philippines Congress;
- . Mr Brian Waldron, National President of the Australian Society of Certified Practising Accountants and other members of the Society; and
- . members of the National Accountants in Government Committee of the Australian Society of Certified Practising Accountants.

Seventh Biennial Conference of Public Accounts Committees

4.19 The Seventh Biennial Conference of Public Accounts Committees was held in Darwin in May 1991. The Committee was represented at the conference by the Vice-Chairman, Senator Watson, Senator Bronwyn Bishop and Mr Eric Fitzgibbon, MP. The Secretary and Deputy Secretary of the Committee also attended.

4.20 The Conference provides a forum for members and secretariat staff of the Commonwealth, State and Territory Public Accounts Committees to exchange ideas and report on their activities of the previous two years. Representatives of the New Zealand, Papua New Guinea and Canadian Public Accounts Committees were also present at the Conference and provided an international perspective on the issues under discussion.

4.21 On behalf of the Committee, Senator Watson made a joint presentation with Mr James Guthrie of the University of New South Wales entitled "The Adoption of Corporate Forms of Government Undertakings: Accountability Issues for the 1990s".

4.22 Senator Watson focussed on the work the Committee has been undertaking in this area through its Inquiry into Annual Reporting Guidelines for Statutory Authorities and the Inquiry into the Social Responsibilities of Commonwealth Statutory Authorities and Government Business Enterprises. In addition, the following major papers were presented:

- . "Public Accounts Committees - A Bureaucrat's Perspective", by Mr David Shand, Commissioner, Public Sector Management Commission, Queensland;
- . "Annual Reporting and the Parliament", by Mr Nick Catania, MLA, Chairman of the Public Accounts Committee of Western Australia;
- . "The Format of the Public Accounts", by Mr Kevin Hamilton, MLA, Chairman of the Public Accounts Committee of South Australia;
- . "Auditing in the Aftermath of the Fitzgerald Commission of Inquiry", by Mr Ches Baragwanath, Auditor-General for Victoria;
- . "An Overview of the Public Accountability Process in Canada with a special emphasis on Canadian Public Accounts Committees: What they have in common, major differences and proposed reforms", by Mr Barry Pashak, MLA, Chairman of the Standing Committee on Public Accounts, Alberta, Canada; and
- . "The Relationship between Public Accounts Committees and Auditors-General", by the Hon Theo Theophanous, MLC, Chairperson of the Victorian Economic and Budget Review Committee.

4.23 The Annual General Meeting of the Australasian Council of Public Accounts Committees, which was formed in 1989 to facilitate regular interaction between the committees, was held during a break in conference proceedings.

Chapter 5

ISSUES ARISING FROM THE COMMITTEE'S ACTIVITIES

5.1 This Chapter highlights a number of general matters which the Committee addressed during the year and which it considers warrant mention.

Publication of Evidence by Sectional Committees

5.2 In the Committee's Report 298 on its activities in 1988-89, attention was drawn to the issue of the protection offered to publishers of evidence given to sectional committees. The Committee had been advised by the Attorney-General's Department that there was some doubt about the extent to which protection was offered to persons other than Committee members, witnesses and staff of Hansard when publishing or otherwise using material which had been authorised for publication by a sectional committee, under sub-section 2(2) of the *Parliamentary Papers Act 1908*.

5.3 There was, and is, no question that complete protection is given when evidence is authorised by the full Committee, nor is there any doubt that Committee members, witnesses and staff of Hansard are protected, as these people are classified as participants in the proceedings of Parliament and therefore fully protected by the *Parliamentary Privileges Act 1987*.

5.4 The issue has arisen because while the Committee, under the *Public Accounts Committee Act 1951*, can form sectional committees, the Act does not empower a sectional committee generally to authorise the publication of evidence. And whereas the *Parliamentary Papers Act 1908* empowers a committee to authorise the publication of evidence and documents, and the publication of any evidence or document under that authority is immune from civil or criminal legal action, that Act does not apply to sub-committees.

5.5 As journalists reporting the proceedings of public hearings conducted by sectional committees are most affected by this anomaly, the Chairman has, since this discovery, made a statement at the commencement of each hearing cautioning the media to exercise care in reporting fairly and accurately.

5.6 At the same time, the Committee initiated action to rectify the problem. Agreement was sought, and received, from the Attorney-General to amend

the definition of 'Committee' in the *Parliamentary Papers Act 1908* so as to include sub-committees or sectional committees.

5.7 However, as noted in Report 307 Activities 1989-90, in a letter dated 28 December 1989 the then Attorney-General, the Hon Lionel Bowen, MP, informed the Committee that adequate protection was conferred by section 16(2)(d) of the *Parliamentary Privileges Act 1987*. Notwithstanding this, the Attorney-General noted that a question was raised about the relationship between the Parliamentary Papers Act and the Parliamentary Privileges Act which ought to be clarified and he advised that the necessary legislation would be introduced as soon as practicable.

5.8 In June 1990, the Chairman wrote to the Attorney-General, the Hon Michael Duffy, MP, seeking urgent advice as to the timing of this legislation. As indicated in Report 307, Mr Duffy reiterated the comments made by his predecessor. Furthermore, he referred to aspects of the relationship of the *Parliamentary Privileges Act 1987* to other related legislation which it would wish to consider at the same time. He concluded by saying that his Department was considering the matter "with a view to the preparation and introduction of any necessary legislation as soon as practicable having regard to overall priorities."

5.9 The most recent advice from the Attorney-General, following a letter from the Chairman in September 1990, is that sectional committees do not have the power to publish written or oral evidence and that while progress has been made on resolving the relationship between the two Acts "having regard to available resources and other priorities it may be some time before it can be completed."

5.10 The delay in finalising this matter is of considerable concern to the Committee.

Developments in Response to Report 296

5.11 In March 1989 the Committee tabled its Report 296 The Auditor-General: Ally of the People and Parliament, which proposed a major reform of the then Australian Audit Office. The Government presented its response to the recommendations in the Report in November of that year. While in agreement with the majority of the recommendations requiring decision, the Government reserved its decision on those recommendations concerning the issues of:

whether the Audit Office should be established as a statutory authority;

the level of resources for the Office; and

the mandate of the Auditor-General.

5.12 The Government then commissioned the South Australian Auditor-General, Mr Tom Sheridan, to conduct a review of the capacity of the Audit Office to improve further the use of existing resources. At the same time, the Government deferred its consideration of the issues of mandate and statutory authority status until it received the report of Mr Sheridan's review.

5.13 This review was completed in early 1990 and in December 1990 the Government announced its decision that the Australian National Audit Office would not receive any funds additional to the \$2 million per annum increase which it had agreed to in its initial response to the Committee's Report. The Government's view was that initiatives already undertaken by the Auditor-General or suggested in the review could lead to significant additional resources, equivalent to 60 full-time staff, becoming available for efficiency auditing over the next two years. The Government agreed to a recommendation made by Mr Sheridan that the Office charge for its financial statement audits, including those of departments of state, and that it retain revenue from these audits.

5.14 In terms of the other two outstanding issues, the Government rejected the proposal that the Audit Office become a statutory authority but agreed that the Auditor-General should be the sole external auditor of all Commonwealth-owned or controlled entities. The Government did, however, decide that the Minister for Finance could provide exemptions to this.

5.15 Report 296 also recommended that the *Audit Act 1901* be repealed and replaced by two separate acts covering audit and financial administration. This recommendation was one of the first accepted by the Government and drafting of the new legislation is well underway. During the year, the Committee discussed the proposed content of this legislation with both the Auditor-General and the Secretary of the Department of Finance.

5.16 In particular, the Committee advised the Department of Finance of its view that an audit committee of Parliament, as recommended in Report 296, should be established permanently by means of the new Auditor-General Act, which the Department is responsible for drafting. The purpose of this committee would be to advise the Auditor-General on Parliament's audit priorities and to consider the Audit Office's finances in detail. While the Committee acknowledges the Government's response that the audit committee is a matter for the Parliament to decide, it believes that the inclusion of provision for the establishment of the

committee in the forthcoming Auditor-General Bill would be the most efficient way of allowing Parliament to consider the recommendation.

Performance of Witnesses and Observers

5.17 The Committee is greatly assisted by the witnesses who appear before it at its public and *in camera* hearings and, in general, the level and preparedness of witnesses has been satisfactory. Regrettably, during the year the Committee had occasion to write to one departmental secretary about the performance of his witnesses at a public hearing. In drawing attention to this matter, the Committee reminds all departments and agencies of the need to ensure that witnesses are *adequately prepared so as to be able to properly respond to the matters raised by the Committee during the course of its inquiries.*

5.18 Observers from the Department of Finance and the Australian National Audit Office attend each of the Committee's hearings. Their role is to provide the Committee with expert advice on matters under consideration as the need arises during the hearings. With few exceptions, the Committee has found its observers to be most helpful. During the year the Committee considered it timely to review the role of observers and wrote to the Department of Finance and the Audit Office, outlining its expectations of observers and seeking suggestions that they may wish to make which would enhance observers' input to the Committee's inquiries.

Hon G F Punch, MP
Chairman
4 September 1991

APPENDICES

DUTIES OF THE COMMITTEE

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

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

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

OPERATIONAL DATA

This Appendix provides information on the membership of the Committee and its sectional committees, the inquiries each committee managed, and the number and duration of meetings held 1990-91.

Full Committee

Mr Punch (Chairman), Senator Watson (Vice-Chairman), Senator Aulich (from 6.3.91), Senator Bishop, Senator Giles, Senator Loosley (from 24.8.90 to 6.3.91), Senator Reynolds, Senator Schacht (to 24.8.90), Mr Aldred, Mrs Crosio, Mr Fitzgibbon, Mr Kerr, Mr Langmore, Mr Nehl, Mr Scott, Mr Shack, Mr Somlyay.

Inquiries:

- . Review of the Auditor-General's Reports; and
- . Review of the Independent Auditor.

In 1990-91, the Full Committee met 18 times, for a total of 18 hours.

Sectional Committees

Sectional Committee A

Mr Punch (Chairman), Senator Bishop, Senator Watson, Mrs Crosio, Mr Fitzgibbon (from 13.3.91), Mr Scott, Mr Somlyay.

Inquiries:

- . The Parliamentary Information Systems Office (PISO) 'Unofficial Account';
- . Department of Defence's Computer Redevelopment Program, the Supply Systems Redevelopment Project; and
- . Midford Paramount Case and Related Matters.

In 1990-91, Sectional Committee A met 15 times, for a total of 63 hours.

Sectional Committee B

Mr Punch (Chairman), Senator Giles, Senator Reynolds, Senator Watson, Mr Fitzgibbon, Mr Nehl, Mr Somlyay (to 13.3.91).

Inquiries:

- . Annual Reporting Guidelines for Statutory Authorities; and
- . Social Responsibilities of Statutory Authorities and Government Business Enterprises.

In 1990-91, Sectional Committee B met 21 times, for a total of 53 hours.

Sectional Committee C

Mr Punch (Chairman), Senator Aulich (from 17.4.91), Senator Bishop, Mr Aldred, Mr Fitzgibbon, Mr Kerr, Mr Langmore, Mr Scott, Mr Shack.

Inquiry:

- . Research and Development.

In 1990-91, Sectional Committee C met 35 times, for a total of 101 hours.

Sectional Committee D

Mr Punch (Chairman), Senator Bishop, Senator Reynolds, Mr Aldred, Mrs Crosio, Mr Fitzgibbon, Mr Nehl, Mr Shack, Mr Somlyay.

Inquiry:

- . Business Migration Program and Control of Visitor Entry.

In 1990-91, Sectional Committee D met 22 times, for a total of 50 hours.

APPENDIX C

SECRETARIAT STAFFING

The permanent staff engaged with the Committee as at 30 June 1991 were:

Secretary:	Mr Trevor Rowe
Deputy Secretary:	Ms Jennifer Blood
Inquiry Officers:	Mr Richard Cavanagh Dr Sarah Hnatiuk Ms Fiona Taylor
Administrative Officers:	Mrs Laraine Brennan Miss Yolanda Campagna Mrs Lorraine Hendy

Three secondees from the Australian National Audit Office assisted the Committee during 1990-91: Mrs Jenny Peachey, Dr Michael Ryan and Mr David Spedding.

No consultants were engaged by the Committee in 1990-91.

APPENDIX D

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

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

<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>
Commonwealth Finance:	12 Dec 1918	120 of 1917-18
(a) Credit Balances; (b) Method of Departmental Payments		
<i>Commonwealth Railways</i>	8 Oct 1919	180 of 1917-18-19
Second General Report	13 May 1920	30 of 1920
Commonwealth Shipbuilding	17 Nov 1920	75 of 1920
The Purchase of Saw-mills and Timber Areas in Queensland	26 Nov 1920	82 of 1920
Transactions of the War Service Homes Commissioner with Mr J T Caldwell	6 Apr 1921	83 of 1920-21
The Purchase of Saw-Mills and Timber Areas	20 May 1921	113 of 1920-21
War Service Homes Commission (New South Wales)	6 Jul 1921	121 of 1920-21
War Service Homes Commission (Tasmania)	27 Oct 1921	149 of 1920-21
War Service Homes Commission (Western Australia)	4 Nov 1921	151 of 1920-21
War Service Homes Commission (Queensland)	5 Dec 1921	164 of 1920-21
War Service Homes Commission (Victoria)	29 Jun 1922	11 of 1922
War Service Homes (South Australia)	30 Jun 1922	12 of 1922
War Service Homes Commission	27 Jul 1922	32 of 1922
<i>Sugar</i>	15 Sep 1922	48 of 1922
<i>Sugar</i>	13 Oct 1922	68 of 1922
Third General Report	13 Jun 1923	5 of 1923
Expenditure Upon Air Services	4 Jul 1923	19 of 1923
War Service Homes Disposals	22 Aug 1923	42 of 1923
Lithgow Housing Scheme	28 Mar 1924	50 of 1923-24

<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>
Canberra Housing	2 Apr 1924	58 of 1923-24
Expenditure of Munitions Supply	9 Jul 1924	88 of 1923-24
Expenditure on the Royal Australian Naval College and the Royal Military College	20 Aug 1924	99 of 1923-24
Certain Transactions between the Co-operative Estates Limited, of Hobart, and the War Service Homes Commission	3 Oct 1924	129 of 1923-24
Expenditure on Oil Exploration, Development, Refining, Etc, in the Commonwealth and Papua	21 Aug 1925	34 of 1925
Fourth General Report	4 Mar 1926	10 of 1926
Expenditure on Oil Exploration, Development, Refining, Etc, in the Commonwealth and Papua	3 Mar 1926	11 of 1926
Expenditure on Oil Exploration, Development, Refining, Etc, in the Commonwealth and Papua	25 Mar 1926	18 of 1926
Commonwealth Government Shipping Activities - Interim Report	11 Aug 1926	66 of 1926
Pacific Islands Shipping Facilities	23 Mar 1927	97 of 1926-27
Commonwealth Government Shipping Activities, including Cockatoo Island Dockyard	28 Sep 1927	132 of 1926-27
Communications between Tasmania and the Mainland	9 Nov 1927	131 of 1926-27
Transport Facilities within the Federal Capital Territory	22 Mar 1928	221 of 1926-27-28
Housing and Building Costs Generally in the Federal Capital Territory	19 Sep 1928	261 of 1926-27-28
Fifth General Report	7 Mar 1929	13 of 1929
Temporary Employment in the Commonwealth Public Service	22 Aug 1929	38 of 1929

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

LIST OF REPORTS PRESENTED BY THE PUBLIC ACCOUNTS
COMMITTEE: 1952-1991

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
1	Supplementary Estimates 1951-52	6 Mar 1953	160 of 1951-52-53	9 16
2	Variations in Annual Appropriations under Section 37 of the Audit Act 1901-1952	26 Mar 1953	176 of 1951-52-53	3 16
3	Administrative Arrangements Order together with Treasury Minute on 2nd Report of Committee 1952-53	15 Sep 1953	201 of 1951-52-53	9 16
4	Department of National Development	25 Sep 1953	207 of 1951-52-53	*
5	Department of Works	6 Oct 1953	208 of 1951-52-53	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	*
11	Joint Coal Board: Plant and Equipment	7 Apr 1954	10 of 1954	16
12	Postmaster-General's Department	13 Apr 1954	14 of 1954	19

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

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

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
30	Being an Epitome of the Reports of the 1st Committee and of the relevant Treasury Minutes	28 Mar 1957	2 of 1957-58	*
31	Advance to the Treasurer: Presentation of Supplementary Estimates	21 May 1957	13 of 1957-58	33
32	Department of Health: Canberra Abattoir	10 Sep 1957	36 of 1957-58	44
33	Expenditure from Advance to the Treasurer and variations under Section 37 of the Audit Act 1901-1957: Commonwealth Consolidated Revenue Fund for the year 1956-57	9 Oct 1957	39 of 1957-58	44
34	The Trust Fund	4 Dec 1957	69 of 1957-58	108
35	The Northern Territory Administration: Interim Report	5 Dec 1957	71 of 1957-58	*
36	The Northern Territory Administration - Part I	29 Apr 1958	25 of 1958	57
37	The Northern Territory Administration - Part II	14 May 1958	26 of 1958	57
38	Index to the 1st to the 34th Reports of the Committee	14 May 1958	24 of 1958	*
39	Project 500 - St Mary's	15 May 1958	28 of 1958	*
40	The Finance Statement	19 Aug 1958	39 of 1958	44
41	Expenditure from Advance to the Treasurer; Commonwealth Consolidated Revenue Fund for the year 1957-58	25 Sep 1958	65 of 1958	51
42	Treasury Regulation 52	8 Oct 1958	60 of 1959-60	48

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
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 Report - Supplementary Estimates and Variations under Section 37 of the Audit Act 1901-1955; Commonwealth Consolidated Revenue Fund for year 1955-56; 26th Report - Commonwealth Office of Education; 28th Report - Supplementary Estimates and Variations under Section 37 of the Audit Act 1901-1955; Commonwealth Consolidated Revenue Fund for the year 1955-56; 32nd Report - Department of Health: Canberra Abattoir; 33rd Report - Expenditure from Advance to the Treasurer and Variations under Section 37 of the Audit Act 1901-1957; Commonwealth Consolidated Revenue Fund for the year 1956-57; and 40th Report - The Finance Statement	26 Nov 1959	112 of 1959-60	*
45	Index to the 1st to the 41st Report of the Committee	3 Dec 1959	114 of 1959-60	*
46	Outstanding Claims - Section 36 (2) and 51 (f) of the Audit Act 1901-1959	10 Mar 1960	2 of 1960-61	51
47	Broadcasting and Television Services - Underspending of Capital Works and Service Division - No. 58 - Item 1	18 Aug 1960	57 of 1960-61	57
48	Treasury Regulation 52 (Second Report)	30 Aug 1960	58 of 1960-61	61
49	Form of Estimates - Miscellaneous Services	11 Oct 1960	62 of 1960-61	53

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
50 and 52	The Reports of the Auditor-General - Financial Year 1958-59 Part I Part II	8 Nov 1960 30 Nov 1960	84 of 1960-61 89 of 1960-61	65 63
51	Expenditure from Advance to the Treasurer - Commonwealth Consolidated Revenue Fund for the year 1959-60 and Treasury Minutes on 41st and 46th Reports	15 Nov 1960	85 of 1960-61	57
53	The Reports of the Auditor-General - Financial Year 1959-60	23 Aug 1961	65 of 1961	65
54	Form of the Estimates: Estimates of Expenditure for Additions, New Works and Other Services Involving Capital Expenditure	6 Sep 1961	70 of 1961	72
55	Form of the Estimates Part I - Schedule of Salaries and Allowances Part II - Deduction and Transfer Items	4 Oct 1961	87 of 1961	99
56	Expenditure from Advance to the Treasurer - Commonwealth Consolidated Revenue Fund for the year 1960-61	18 Oct 1961	112 of 1961	61
57	Treasury Minutes on the: 24th Report - Department of Civil Aviation; 29th Report - The Defence Services and the Estimates; 36th Report - the Northern Territory Administration - Part I; 37th Report - The Northern Territory Administration - Part II; 43rd Report - Expenditure from Advance to the Treasurer - Commonwealth Consolidated Revenue Fund	25 Oct 1961	114 of 1961	*

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	1958-59; 47th Report - Broadcasting and Television Services - Understanding of Capital Works and Service Division - No. 58 - Item 1; and 51st Report - Expenditure from the Advance to the Treasurer - Commonwealth Consolidated Revenue Fund for the year 1959-60 and Treasury Minutes on 41st and 46th Reports			
58	The Reports of the Auditor-General - Financial year 1960-61	25 Oct 1961	115 of 1961	67
59	Index to the 1st to the 58th Reports of the Committee	27 Nov 1962	151 1962-63	*
60	Expenditure from Advance to the Treasurer - Commonwealth Consolidated Revenue Fund for the year 1961-62	27 Nov 1962	152 of 1962-63	65
61	The Reports of the Auditor-General - Financial year 1961-62 - Dept of the Army - Examination and Certification of Overseas Vouchers - Accounting procedures - Dept of Air - Examination and Certification of Overseas Vouchers - Accounting procedures - Dept of the Interior - Bureau of Meteorology - Repatriation Dept - amendments of regulations - The Appropriation Act - Munitions Factories Trust Accounts	2 May 1963	192 of 1962-63	72

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	<ul style="list-style-type: none"> . Canberra Electricity Supply . Dept of Customs and Excise <ul style="list-style-type: none"> - Petroleum Excise Regulations - Duty-free Petroleum Products for Commonwealth Depts - Diesel Fuel Tax - General <p>and Treasury Minutes on the: 48th Report - Treasury Regulations (Second Report); and 56th Report - Expenditure from Advance to Treasurer - Commonwealth Consolidated Revenue Fund for the year 1960-61</p>			
62	The Budget (Financial Documents)	27 Aug 1963	243 of 1962-63	65
63	Expenditure from Advance to the Treasurer (Appropriation Act 1962-63) and Treasury Minute on the 52nd Report - Reports of the Auditor-General - Financial year 1958-59, Part II	28 Oct 1963	305 of 1962-63	65
64	Expenditure from Consolidated Revenue Fund for the year 1962-63 <ul style="list-style-type: none"> . Attorney-General's Dept <ul style="list-style-type: none"> - Reporting Branch Salaries - Administrative Expenses - Patents, Trade Marks and Designs - Commonwealth Police Force Salaries - Buildings, works, fittings and furniture . Dept of National Development <ul style="list-style-type: none"> - Administrative Expenses - Division of National Mapping - Bureau of Mineral Resources - Special Mineral Resources . Dept of Social Services <ul style="list-style-type: none"> - Central Administration - State Establishments 	23 Apr 1964	43 of 1964-65-66	76

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	<ul style="list-style-type: none"> - Buildings, works, fittings and furniture . Dept of External Affairs <ul style="list-style-type: none"> - Salaries - Administrative expenses - Embassy, Indonesia - Repairs and Maintenance . Dept of Interior <ul style="list-style-type: none"> - Real Estate Management - News and Information Bureau - ACT Services - ACT Police - Other Repairs and Maintenance - Capital works and services . Dept of Immigration <ul style="list-style-type: none"> - overseas transfers . Dept of Supply <ul style="list-style-type: none"> - Salaries - Administrative expenses . Commonwealth Railways <ul style="list-style-type: none"> - Trans-Australia Railway - Central Australia Railway - Seat of Govt. Railway - Capital works and services . Dept of the Navy <ul style="list-style-type: none"> - Administrative expenses and general services - Equipment and stores . Dept of Air <ul style="list-style-type: none"> - Administrative expenses and general services - Forces overseas - Equipment and stores . Parliamentary Library <ul style="list-style-type: none"> - Administrative expenses . Dept of Primary Industry <ul style="list-style-type: none"> - Administrative expenses - Administration of Commerce (Trade Descriptions) Act - Division of Agricultural Economics . Dept of Territories <ul style="list-style-type: none"> - Salaries - Administrative expenses - Northern Territory Administration <ul style="list-style-type: none"> - Northern Territory Administration (Capital works and services) 			

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>	<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
65	Treasury Minutes on the: 50th Report - The Reports of the Auditor-General - Financial Year 1958-59 Part I; 53rd Report - The Reports of the Auditor-General - Financial Year 1959-60; 60th Report - Expenditure from the Advance to the Treasurer - Commonwealth Consolidated Revenue Fund for the year 1961-62; 62nd Report - The Budget (Financial Documents); and 63rd Report - Expenditure from Advance to the Treasurer (Appropriation Act 1962-63) and Treasury Minute on the 52nd Report	7 May 1964	45 of 1964-65-66	*		. Dept of Trade - Accounting at overseas posts - Temporary Advances - Special Appropriations - Recording and Recovery of Debts - Internal Audit . Dept of Primary Industry - Expenditure of Excess of Amounts Authorised - Repayment and Advances . Dept of Territories - Business undertakings and Public Utilities - Housing Commission - The Corporation of the City of Darwin - Internal Audit (Papua and New Guinea)			
66	The Reports of the Auditor-General - Financial year 1962-63 . Dept of Interior - Advances for the Purchase or Construction of Houses - Accounting - Hotels and Guest Houses - Parks and Gardens Section - Canberra - Furniture and Equipment in Public Schools . Dept of Territories - Sundry Debtors - Assets and Property Register - Construction of Dwellings Financed from Capitals works and services . Dept of Supply - Accounting for Clothing Factory and Engine Works Activities - Costs of Maintaining Capacity of Factories . Commonwealth Stores Supply and Tender Board	20 May 1964	47 of 1964-65-66	72	67	Treasury Minutes on the: 21st Report - Australian Aluminium Production Commission - Part I; 22nd Report - Australian Aluminium Production Commission - Part II; and 58th Report - The Report of the Auditor-General - Financial Year 1960-61	22 Oct 1964	127 of 1964-65-66	*
					68	Expenditure from Advance to the Treasurer (Appropriation Act 1963-64) . Dept of Interior - Surveys - News and Information Bureau - National Capital Development Commission - ACT General Services - CSIRO . Dept of Air - Administrative Expenses and General Services . Dept of External Affairs - Administrative expenses overseas posts - Salaries	22 Oct 1964	131 of 1964-65-66	79
		52					53		

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	<ul style="list-style-type: none"> - Capital Works and Services . Dept of Trade and Industry <ul style="list-style-type: none"> - Salaries - Tariff Board . Dept of Primary Industry <ul style="list-style-type: none"> - Administration of Commerce (Trade Descriptions) Act - Division of Agricultural Economics . Dept of the Treasury <ul style="list-style-type: none"> - Salaries - Administrative expenses - Superannuation Branch - Bureau of Census and Statistics - Government Printer . Dept of Works <ul style="list-style-type: none"> - Administrative expenses - Repairs and maintenance - Northern Territory general services 	8 Apr 1965	195 of 1964-65-66	*
69	Index to the 1st to the 68th Reports of the Committee	8 Apr 1965	195 of 1964-65-66	*
70	The Reports of the Auditor-General - Financial year 1963-64	8 Apr 1965	160 of 1964-65	79
71	The Northern Territory Administration	23 Sep 1965	206 of 1964-65-66	99
72	Treasury Minutes on the: 54th Report - Form of the Estimates of Expenditure for Additions, New Works and Other Services Involving Capital Expenditure; 61st Report - The Reports of the Auditor-General - Financial year 1961-62 and Treasury Minutes on the: 48th and 56th Reports; and 66th Report - The Report of the Auditor-General - Financial year 1962-63	19 Oct 1965	208 of 1964-65-66	79
73	The Department of Social Services	21 Oct 1965	221 of 1964-65-66	91

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
74	Expenditure from Advance to the Treasurer (Appropriation Act 1964-65) <ul style="list-style-type: none"> . Dept of External Affairs <ul style="list-style-type: none"> - Administrative expenses overseas posts - Salaries . Dept of Health <ul style="list-style-type: none"> - NT Health Services . Dept of the Navy <ul style="list-style-type: none"> - Administrative Expenses and General Services . Prime Minister's Dept <ul style="list-style-type: none"> - Ministers of State - Leaders of the Opposition - Parliamentary Parties - Staffs . Dept of Trade and Industry <ul style="list-style-type: none"> - Commercial Intelligence Services 	8 Dec 1965	248 of 1964-65-66	88
75	Expenditure from the Consolidated Revenue Fund for the year 1964-65 <ul style="list-style-type: none"> . CSIRO <ul style="list-style-type: none"> - Works and Services - Investigations - Grants to research organisations . Dept of External Affairs <ul style="list-style-type: none"> - International development and relief - Salaries - Administrative expenses overseas posts - Buildings, works, equipment and furniture, overseas post . Dept of Immigration <ul style="list-style-type: none"> - Assisted migration . Dept of the Interior <ul style="list-style-type: none"> - Electoral Branch - News and Information Bureau - ACT Services . Dept of National Development <ul style="list-style-type: none"> - Forestry and Timber Bureau - River Murray Commission 	8 Dec 1965	249 of 1964-65-66	91

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	<ul style="list-style-type: none"> . Dept of the Navy - Expenditure by NCDC . Dept of Shipping and Transport - Railway projects . Dept of Trade and Industry - South American Shipping Service - Tariff Board . Dept of Works - Buildings, works, fitting and furniture, . Dept of Customs and Excise - Repairs and Maintenance, . Dept of Immigration and Interior 			
76	Treasury Minute on the 64th Report - Expenditure from Consolidated Revenue Fund for the year 1962-63	9 Dec 1965	250 of 1964-65-66	*
77	Treasury Regulation 53	9 Dec 1965	250 of 1964-65-66	101
78	The Report of the Auditor-General - Financial year 1964-65	24 Mar 1966	274 of 1964-65-66	95
	<ul style="list-style-type: none"> . Dept of the Army - Stores Accounting . Attorney-General's Dept - Courts and Registration Offices in the ACT . Dept of External Affairs - Accounting - overseas offices - Sundry Debtors - Distressed Australians . Dept of the Interior - News and Information Bureau - Parks and Gardens Section . Postmaster-General's Dept - Losses of Stores . Prime Minister's Dept - High Commissioner's Office - UK . Dept of Trade and Industry - Accounting - overseas office 			

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

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	CSIRO			
	- Postage, telegram and telephone services			
	- Agricultural research			
	- Information and publication			
	- Physical research			
	Dept of Customs and Excise			
	- Temporary and casual employees			
	- Uniforms and protective clothing			
	Dept of External Affairs			
	- Special Commonwealth			
	- African Assistance Plan			
	- Furniture and fittings			
	- Rent and maintenance			
	- Incidental and other expenditure			
	- Salaries and allowances			
	Dept of Immigration			
	- Salaries			
	- Travel			
	- Postage, telegrams and telephone services			
	- Migration Office			
	- salaries of locally engaged personnel			
	Dept of the Interior			
	- Bureau of Meteorology			
	Dept of National Development			
	- Bureau of Mineral Resources			
	Dept of Primary Industry			
	- Postage, telegrams and telephone services			
	- Administration of the Commerce (Trade Descriptions) Act			
	Prime Ministers Dept			
	- Commonwealth Office of Education			
	- Australian Universities Commission			
	- Public Service Board			
	Dept of the Senate			
	- Salaries			
	- Printing etc			
	- Inter-Parliamentary Union conferences			

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	Dept of Social Services			
	- Temporary and casual employees			
	- Postage, telegrams and telephone services			
	Dept of Trade and Industry			
	- Travel			
	- Commercial Intelligence Service			
	Dept of Works			
	- Travel			
83	The National Capital Development Commission	11 Oct 1966	351 of 1964-65-66	97
84	Expenditure from the Consolidated Revenue Fund for the year 1965-66	13 Oct 1966	350 of 1964-65-66	130
	Dept of External Affairs			
	- Economic Development under the Colombo Plan			
	- Capital Works and Services, overseas posts			
	Dept of Housing War Service Home Relief Trust Account			
	Dept of Immigration			
	- Migration Office			
	- furniture and fittings			
	Dept of the Interior			
	- Acquisition of Sites and Building			
	- Dept of the Navy			
	- ACT Police			
	- Clothing and Equipment			
	Dept of National Development			
	- Postage, Telegrams and Telephone Services			
	- Forestry (NT)			
	- Aerial Photography			
	Dept of Primary Industry			
	- Postage			
	- Administration of Commerce (Trade Descriptions) Act			
	Prime Minister's Dept			
	- High Commissioner's Office - UK			

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	. Dept of Industry and Trade - Trade Promotion Visits - Trade Publicity . Dept of the Treasury - Office requisites, equipment etc - Loan Management Expenses . Dept of Works - Furniture & Fittings - Depts of Customs and Excise and Treasury . ACT Capital Works and Services			
S5	Automatic Data Processing	26 Oct 1966	364 of 1964-65-66	122
S6	Automatic Data Processing (The Bureau of Census and Statistics Network)	26 Oct 1966	360 of 1964-65-66	122
S7	The Report of the Auditor-General - Financial Year 1965-66 . Dept of External Affairs - overseas accounts . Dept of the Interior - Miscellaneous Revenue . Dept of the Navy - vehicle replacement policy . Northern Territory Tourist Board - accounting standards . Dept of Primary Industry - Levies and Charges - collection action - accounting . Dept of Trade and Industry - Departmental accounting standards . Depts of Trade and Industry and Primary Industry (Joint Accounting Arrangements)	20 Oct 1966	361 of 1964-65-66	91
S8	Treasury Minute on the 74th Report - Expenditure from the Advance to the Treasurer (Appropriation Act 1964-65)	27 Oct 1966	362 of 1964-65-66	*

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
89	The Sixth Committee	27 Oct 1966	363 of 1964-65-66	*
90	Treasury Minute on the 80th Report - Department of Customs and Excise - Excise Control Procedures	18 May 1967	32 of 1967	*
91	Treasury Minutes on the: 73rd Report - The Department of Social Services; 75th Report - Expenditure from the Consolidated Revenue Fund for the year 1964-65; and 87th Report - The Report of the Auditor-General - Financial Year 1965-66	5 Oct 1967	139 of 1967	*
92	Index to the 1st to the 89th Reports of the Committee	5 Oct 1967	118 of 1967	*
93	Expenditure from the Advance to the Treasurer (Appropriation Act 1966-67) . Dept of Air - Travel . Dept of the Army - Pay and Allowances . Dept of Civil Aviation - Cocos Islands Working Advance . Dept of External Affairs - Salaries - Administrative expenses - Capital works and services . Dept of Housing - Temporary and Casual Employees . Dept of the Interior - travel - ACT City Omnibus Service . Dept of National Development - Bureau of Mineral Resources - Forestry and Timber Bureau . Dept of the Navy - Pay and Allowances - RAN Reserve - Recoverable expenditure - other countries	26 Oct 1967	128 of 1967	135

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	<ul style="list-style-type: none"> . Prime Minister's Dept - High Commissioner's Office - UK - Official Establishments - Repairs and Maintenance 			
94	Department of Immigration	2 Nov 1967	207 of 1967	101
95	Treasury Minutes on the: 78th Report - The Report of the Auditor-General - Financial Year 1964-65; 81st Report - The Supplementary Report of the Auditor-General - Financial Year 1964-65 (The Canberra Community Hospital); and 82nd Report - Expenditure from the Advance to the Treasurer (Appropriation Act 1965-66)	7 May 1968	30 of 1968	*
96	Expenditure from the Consolidated Revenue Fund for the year 1966-67 <ul style="list-style-type: none"> . Dept of Air <ul style="list-style-type: none"> - RAAF - Pay and Allowance in the nature of pay - Administrative expenses and general services - Forces overseas - buildings and works - Equipment and stores - Aircraft and associated initial equipment - Recoverable expenditure - other countries . Dept of Civil Aviation <ul style="list-style-type: none"> - Civil Aviation Facilities - North Atlantic Air Navigation facilities . Dept of customs and Excise <ul style="list-style-type: none"> - office services - purchases of launches . Dept of Defence <ul style="list-style-type: none"> - Administrative expenses - Recruiting campaign - medical fees - Recoverable expenditure - USA 	7 May 1968	31 of 1968	135

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	<ul style="list-style-type: none"> . Dept of Education and Science <ul style="list-style-type: none"> - Commonwealth Technical Scholarships Scheme - Australian National University - research and investigation in advanced education . Dept of External Affairs <ul style="list-style-type: none"> - Publications - Communication Equipment - International Atomic Energy Agency - Eastern Regional Organisation of Public Administration - OECD Assistance Committee - International Development and Relief Salaries - Administrative Expenses - Capital Works . Dept of Health <ul style="list-style-type: none"> - Payments to the States . Dept of Housing <ul style="list-style-type: none"> - Salaries . Dept of the Interior <ul style="list-style-type: none"> - Bureau of Meteorology - Capital Works and Services - Dept of Civil Aviation - Acquisition of Sites and Buildings - Dept of Health . Dept of Labour and National Services <ul style="list-style-type: none"> - Administration of National Service Act . Dept of National Development <ul style="list-style-type: none"> - Expenditure under the River Murray Waters Act . Dept of the Navy <ul style="list-style-type: none"> - Travel - General Stores - Ships, Aircraft, Machinery and Plant Repair - Naval Construction - Recoverable expenditure - UK, other countries 			

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	<ul style="list-style-type: none"> . Postmaster-General' Dept - Stores and Material - Capital works and services . Dept of Primary Industry - Office requisites and equipments - salaries - recoverable expenditure - UK - payments to or for the States . Repatriation Dept - telephone rental concessions to pensions . Dept of Shipping and Transport - purchase Ships, materials and equipments . Dept of Territories - Christmas Island - salaries - Papua and New Guinea - Miscellaneous Service - Capital Works and Services . Dept of Works - Furniture and Fittings - Depts of Civil Aviation and Immigration - Repairs and Maintenance - Dept of Territories - Buildings, Works, Fittings and Furniture - Capital works and Services - Dept of Territories 	6 Jun 1968	52 of 1968	*
97	Treasury Minute on the 83rd Report - The National Capital Development Commission	6 Jun 1968	52 of 1968	*
98	The Report of the Auditor-General - Financial Year 1966-67 <ul style="list-style-type: none"> . Accounting arrangements - North America . Attorney-General's Dept - Commonwealth Police - Force Salaries Fraud . Dept of National Development - Sundry Debtors 	6 Jun 1968	53 of 1968	136

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	<ul style="list-style-type: none"> . Dept of the Navy - Stores and Store - Accounting - Destroyers . Norfolk Island Administration - Internal revenue . Postmaster-Generals Dept - Losses and Stores . Dept of Shipping and Transport - Purchase of the M.V. "Noel Buxton" . Dept of Supply - Weapons Research Establishment, Woomera - Community Store . Dept of Works - Customs House, Melbourne 	6 June 1968	54 of 1968	*
99	Treasury Minutes on the: 55th Report - Form of the Estimates Part I - Schedule of Salaries and Allowances Part II - Deduction and Transfer Items; and 71st Report - The Northern Territory Administration	6 June 1968	54 of 1968	*
100	Expenditure from the Advance to the Treasurer (Appropriation Acts 1967-68) <ul style="list-style-type: none"> . Attorney-General's Dept - Patent, Trade Marks, Designs and Copyright Offices - Travel - Courts Office (NT) - Jurors' and Witnesses' Fees . Dept of External Territories - Capital Works and Services . Dept of the Interior - Bureau of Meteorology - ACT Services - ACT Police - salaries - NT Services - salaries 	7 Nov 1968	214 of 1968	116

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	<ul style="list-style-type: none"> . Dept of Supply <ul style="list-style-type: none"> - Salaries and payments in the nature of salaries - Patent Fees - Weapons Research Establishment . Dept of Trade and Industry <ul style="list-style-type: none"> - Commercial Intelligence Service - Administrative expenses and salaries 	7 Nov 1968	215 of 1968	*
101	Treasury Minutes on the 18th Report - The form and content of the financial documents presented to Parliament; 77th report - Treasury Regulation 53; and 94th report - Department of Immigration			
102	Expenditure from the Consolidated Revenue Fund for the year 1967-68 (Appropriation Acts 1967-68) <ul style="list-style-type: none"> . Dept of Air - Salaries Dept of the Army - Arms, Armament and Equipment . Attorney-General's Dept <ul style="list-style-type: none"> - High Court - Administrative Expenses - Bankruptcy Branch - Salaries - Conciliation and Arbitration - Administrative Expenses - Office of the Commissioner of Trade Practices - Administrative Expenses - Australian Police College - Salaries . Dept of Civil Aviation <ul style="list-style-type: none"> - Postage, Telegrams and telephone services 	21 Nov 1968	219 of 1968	120

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	<ul style="list-style-type: none"> - Aircraft, launches, vehicles, engines and equipment . Dept of Education and Science <ul style="list-style-type: none"> - Commonwealth Scholarships Scheme . Dept of External Affairs <ul style="list-style-type: none"> - Population Commission - Administrative expenses - Overseas posts - administrative expenses . Dept of External Territories <ul style="list-style-type: none"> - Capital Works and Services . Dept of the Interior <ul style="list-style-type: none"> - News and Information Bureau - Meteorological services - Capital Works and Services . Dept of the Navy <ul style="list-style-type: none"> - Machinery and Plant for Naval Dockyards and Establishments . Postmaster-General's Dept <ul style="list-style-type: none"> - Stores and material - Engineering Services - Technical and other services . Prime Minister's Dept <ul style="list-style-type: none"> - Assistance to Australian composers - official establishments - Furniture and Fittings . Dept of Trade and Industry <ul style="list-style-type: none"> - Australian Industrial Research and Development Grants Board - Commercial Intelligence Service - Administrative expenses and Salaries 			
103	Financial Regulations	27 Nov 1968	216 of 1968	111
104	Commonwealth Serum Laboratories Commission	6 Mar 1969	10 of 1969	138
105	The Report of the Auditor-General - Financial Year 1967-68	20 Mar 1969	12 of 1969	136

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	. Dept of the Army - Army Pay Accounting Service			
	. Dept of External Affairs - Embassy Accommodation, Paris			
	. Dept of Health - Northern Territory Health Services			
	. Dept of the Navy - HMAS Albatross on fire			
	. Superannuation Board - 'Buy Back' investments			
	. Higher Duties Allowances - Overpayments			
106	Commonwealth Fire Board	17 Apr 1969	22 of 1969	136
107	Subscriber Trunk Dialling Telephone Facilities (STD)	1 May 1969	23 of 1969	126
108	Treasury Minute on the 34th Report - The Trust Fund	22 May 1969	51 of 1969	*
109	The Supplementary Report of the Auditor-General - Financial Year 1967-68 . Australian Egg Board . War Service Homes Insurances Trust Account	22 May 1969	52 of 1969	116
110	The Australian Broadcasting Commission	28 Aug 1969	173 of 1969	117
111	Treasury Minute on the 103rd Report - Financial Regulations	23 Sep 1969	159 of 1969	*
112	Commonwealth Advertising	23 Sep 1969	160 of 1969	131
113	The Report of the Auditor-General - Financial Year 1968-69 . Army - Purchase of Utilities and Amplifiers	25 Sept 1969	161 of 1969	136

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	. Navy - Search and Rescue Craft			
	. Dept of Social Security - Reconciliation of Drawing Accounts			
114	The Seventh Committee	25 Sep 1969	162 of 1969	*
115	Expenditure from Advance to Advance to the Treasurer (Appropriation Acts 1968-69) . Dept of Interior - War Graves - Administrative Expenses - ACT Police, Stationary - NT Forestry Branch - Acquisition of Sites and Buildings - Loans to ACT Building Societies	23 Apr 1970	55 of 1970	132
116	Treasury Minutes on the: 100th Report - Expenditure from the Advance to the Treasurer (Appropriation Acts 1967-68); and 109th Report - The Supplementary Report of the Auditor-General - Financial Year 1967-68	7 May 1970	62 of 1970	*
117	Treasury Minute on the: 110th Report - The Australian Broadcasting Commission	11 Jun 1970	102 of 1970	*
118	Expenditure from the Consolidated Revenue Fund for the year 1968-69 (Appropriation Acts 1968-69) . Dept of Air - Research & Development . Dept of Education and Science - Capital Works, ANU - Curriculum Development	11 Jun 1970	103 of 1970	138

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	. Dept of External Affairs			
	- Overseas Service, Furniture and Fittings			
	. Dept of Housing			
	- Migrant Transitory, Accomodation, Furniture and Fittings			
	. Dept of Interior			
	- News & Information Bureau, Administrative Expenses			
	- Social, Cultural & Community Services ACT			
	- Welfare of NT Aborigines, Education, Building Repairs			
	- Acquisition of Sites & Buildings for Army, Dept of 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			
	. Prime Ministers 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 and Works			

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
119	The Supplementary Report of the Auditor-General - Financial Year 1968-69	12 Jun 1970	104 of 1970	129
	. 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			
120	Treasury Minute on the 102nd Report - Expenditure from the Consolidated Revenue Fund for the year 1967-68 (Appropriation Acts 1967-68)	4 Sep 1970	254 of 1970	*
121	The Department of Shipping and Transport	4 Sep 1970	155 of 1970	143
122	Treasury Minutes on the: 85th Report - Automatic Data Processing; and 86th Report - Automatic Data Processing (The Bureau of Census and Statistics Network)	15 Sep 1970	156 of 1970	*
123	Expenditure from Advance to the Treasurer (Appropriation Acts 1969-70)	28 Oct 1970	235 of 1970	145
	. Dept of Civil Aviation			
	- Capital Works and Services			
	. Dept of Education and Science			
	- ACT Pre School Teachers Salaries			
	. Dept of Interior			
	- Postage, Telegrams & Telephone Services			

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	<ul style="list-style-type: none"> - Salaries - Rent . Australian Broadcasting Control Board <ul style="list-style-type: none"> - Expenditure under the Broadcasting & Television Act . Repatriation Dept <ul style="list-style-type: none"> - Salaries . Taxation Office <ul style="list-style-type: none"> - Remission of Taxes . Dept of Works <ul style="list-style-type: none"> - Furniture & Fittings - Repairs and Maintenance - Building & Works 	30 Oct 1970	237 of 1970	142
124	Expenditure from the Consolidated Revenue Fund for the year 1969-70 (Appropriation Acts 1969-70) <ul style="list-style-type: none"> . Dept Education & Science <ul style="list-style-type: none"> - Administrative Expenses - Assistance to ACT Independent Schools - Australian Universities Commission - Capital Works ANU and CCAE - Optical Telescope - NT Education Services . Dept Interior <ul style="list-style-type: none"> - Rent - Australian War Memorial - ACT Flats Caretaking - Acquisition of Sites & Buildings . Dept National Development <ul style="list-style-type: none"> - Natmap Salaries . PMG's Dept <ul style="list-style-type: none"> - Subsidy for Landline Services for News Relays . Prime Minister's Dept <ul style="list-style-type: none"> - Publication Expenses of Office of Aboriginal Affairs 			

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	<ul style="list-style-type: none"> . Commonwealth Railways <ul style="list-style-type: none"> - Stores and Materials - Administrative Expenses - Buildings Plant & Equipment . Dept Works <ul style="list-style-type: none"> - Buildings & Works for Taxation Office - Sound Broadcasting Transmission, ABC . Dept Defence <ul style="list-style-type: none"> - Computer Purchase . Dept Supply <ul style="list-style-type: none"> - 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 - Subscriber Trunk Dialling Telephone Facilities (STD)	18 Feb 1971	261 of 1971	*
127	The Report of the Auditor-General - Financial Year 1969-70 <ul style="list-style-type: none"> . Dept Education & Science <ul style="list-style-type: none"> - Fire Damage to Lyneham School . Dept Social Services <ul style="list-style-type: none"> - Fraud at Lithgow Regional Office . Dept Works <ul style="list-style-type: none"> - Defence Works Programme . Australian Wool Board <ul style="list-style-type: none"> - Fire in Botany Wool Stores . Responsibilities of the Auditor-General 	7 Apr 1971	239 of 1971	143
128	The Australian Tourist Commission	6 May 1971	105 of 1971	136
129	Treasury Minute on the 119th Report - The Supplementary Report of the Auditor-General - Financial Year 1968-69	3 Aug 1971	106 of 1971	*

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
130	Treasury Minute on the 84th Report - Expenditure from the Consolidated Revenue Fund for the year 1965-66	5 Aug 1971	107 of 1971	*
131	Treasury Minute on the 112th Report - Commonwealth Advertising	5 Aug 1971	137 of 1971	*
132	Treasury Minute on the 115th Report - Expenditure from the Advance to the Treasurer (Appropriation Acts 1968-69)	5 Aug 1971	138 of 1971	*
133	Expenditure from Advance to the Treasurer (Appropriation Acts 1970-71) <ul style="list-style-type: none"> . Parliamentary Library <ul style="list-style-type: none"> . Parliamentary Librarian Salary . Joint House Dept <ul style="list-style-type: none"> . Travelling Expenses . Dept Civil Aviation <ul style="list-style-type: none"> . Salaries . Dept Education & Science <ul style="list-style-type: none"> . Matric Conversion Board, Salaries . Dept External Territories <ul style="list-style-type: none"> . Cocos Island, Incidental Expenditure . Dept Health <ul style="list-style-type: none"> . NT Health Services Salaries . Dept Interior <ul style="list-style-type: none"> . Electoral Branch Salaries . ACT Children's Centre . Dept Primary Industry <ul style="list-style-type: none"> . Travelling Costs in Admin of Commerce Act . BAE Salaries . Dept Navy <ul style="list-style-type: none"> . Payment Under Commonwealth Employees Compensation Act . Dept Air - Hire of Equipment <ul style="list-style-type: none"> . Administrative Expenses 	10 Nov 1971	255 of 1971	145

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	<ul style="list-style-type: none"> . Dept Supply <ul style="list-style-type: none"> . Working Capital Advances . Furniture Removals and Storage 			
134	Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1970-71) <ul style="list-style-type: none"> . Dept Civil Aviation <ul style="list-style-type: none"> . Air Services Subsidies . Capital Works . Dept Education & Science <ul style="list-style-type: none"> . University Training for National Servicemen . Assistance to NT Independent Schools . Dept External Territories <ul style="list-style-type: none"> . Salaries for Australian School of Pacific Administration . Dept Health <ul style="list-style-type: none"> . ACT Health Services . NT Health Services . Dept Interior <ul style="list-style-type: none"> . Rent for Foreign Affairs . Administrative Expenses for Electoral Branch . ACT Services . Rent for Dept Supply . Dept Prime Minister & Cabinet <ul style="list-style-type: none"> . Administrative Expenses for UK High Commissioner's Office & for Official Establishments . Dept Social Services <ul style="list-style-type: none"> . Subsidies to Senior Citizens Centres & Home Care Services . Dept Navy <ul style="list-style-type: none"> . Administrative Expenses 	8 Dec 1971	18 of 1972	143
135	Treasury Minutes on the: 93rd Report - Expenditure from the Advance to the Treasurer (Appropriation	9 Mar 1972	75 of 1972	*

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>	<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	Act 1966-67); and 96th Report - Expenditure from the Consolidated Revenue Fund for the Year 1966-67					118th Report - Expenditure from the Consolidated Revenue Fund for the year 1968-69 (Appropriation Acts 1968-69)			
136	Treasury Minutes on the: 98th Report - The Report of the Auditor-General - Financial Year 1966-67; 105th Report - The Report of the Auditor-General - Financial Year 1967-68; 106th Report - Commonwealth Fire Board; 113th Report - The Report of the Auditor-General - Financial Year 1968-69 and 128th Report - the Australian Tourist Commission	27 Apr 1972	76 of 1972		139	Internal Audit	12 Sept 1972	181 of 1972	149
					140	Expenditure from the Advance to the Treasurer (Appropriation Acts 1971-72) - 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 - Dept Supply - Administrative Expenses - Defence Research Establishments Salaries - Furniture Removals - Dept Trade & Industry - Trade Commissioner - Salaries and Other Expenditure	21 Sept 1972	182 of 1972	149
137	The Report of the Auditor-General - Financial Year 1970-71 - Dept Army - Loss by Fire of Workshop Building - Purchase of Prime-Movers and Semi-Trailers - Dept Foreign Affairs - Accounting at Overseas Posts - Dept Interior - NT Misappropriations - PMG's Dept - Hirers' Television & Broadcast Licences - Dept Supply - Sale of Waste Paper - Dept Works - Recoverable Administrative Charges - Construction of Incinerator - Fire Prevention in Computer Installations	18 May 1972	77 of 1972	149	141	Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1971-72) - Dept Air - Overtime - Aircraft Purchase, Manufacture & Lease	24 Oct 1972	215 of 1972	149
138	Treasury Minutes on the: 104th Report - Commonwealth Serum Laboratories Commission; and	12 Sept 1972	180 of 1972	*					

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	<ul style="list-style-type: none"> . Dept Army - ANZUK Logistic Support Trust Account - Transportation Equipment . Attorney-General's Dept - Commonwealth Police Force . Dept Education & Science - Canberra School of Music - Assistance for NT Independent Schools . Dept Environment, Aborigines and the Arts - Commonwealth Archives Equipment . Dept Immigration - Migrant Hostels - Overseas Posts Property Maintenance & Furniture . Dept Primary Industry - Expenditure on War Service Land Settlement Scheme - Wool Reaserch 	24 Oct 1972	218 of 1972	*
142	Treasury Minute on the: 124th Report - Expenditure from the Consolidated Revenue Fund for the Year 1969-70 (Appropriation Acts 1969-70)	24 Oct 1972	218 of 1972	*
143	Treasury Minutes on the: 121st Report - The Department of Shipping and Transport; 127th Report - The Report of the Auditor-General - Financial Year 1969-70; and 134th Report - Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1970-71)	23 Mar 1973	105 of 1973	*
144	Department of Education and Science	29 May 1973	106 of 1973	159
145	Treasury Minutes on the 123rd Report - Expenditure from the Advance to the Treasurer (Appropriation Acts 1969-70); and 133rd Report - Expenditure from the Advance to the Treasurer (Appropriation Acts 1970-71)	13 Sep 1973	213 of 1973	*

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
146	<ul style="list-style-type: none"> The Report of the Auditor-General - Financial Year 1971-72 . Dept Air - Accounting for Supplies Purchased Overseas . Dept Civil Aviation - Fraudulent Salary Payments . Defence Services - Procurement in USA . Public Service Board - Incorrect Payments to Officers Leaving the Service . Dept Supply - Production Capacity at Government Factories - Over Expenditure by the Government Aircraft Factories . Dept Treasury - Works Services Trust Account . Dept Works - Tullamarine Airport Claim Against Private Consultant 	18 Oct 1973	214 of 1973	159
147	<ul style="list-style-type: none"> Expenditure from the Advance to the Treasurer (Appropriation Acts 1972-73) . 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 	19 Nov 1973	334 of 1973	156

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	<ul style="list-style-type: none"> . Dept Primary Industry <ul style="list-style-type: none"> - Forestry & Timber Bureau - Tobacco Industry Trust Account - Export Inspection Services . Dept Science <ul style="list-style-type: none"> - Metric Conversion Board . Dept Services & Property <ul style="list-style-type: none"> - Overtime . Dept Works <ul style="list-style-type: none"> - Building & Works for Dept Education NT 	29 Nov 1973	269 of 1973	156
148	Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1972-73) <ul style="list-style-type: none"> . Attorney-General's Dept <ul style="list-style-type: none"> - ACT Police Clothing & Equipment . Dept Capital Territory <ul style="list-style-type: none"> - ACT Police - Paid Parking Equipment - Vehicle Test Station Equipment - ACT Housing Trust Account . Dept Education <ul style="list-style-type: none"> - Commonwealth Teaching Service Scholarships . Dept Immigration <ul style="list-style-type: none"> - Adult Migrant Education . Dept Labour <ul style="list-style-type: none"> - Training Expenses . Dept Northern Territory <ul style="list-style-type: none"> - Service Charges for Nhulunbuy Township - Capital Works & Services - Loans for Encouragement of Primary Production - NT Housing Commission . Dept Services and Property <ul style="list-style-type: none"> - Administration of the Commonwealth Electoral Act 	29 Nov 1973	269 of 1973	156
149	Treasury Minutes on the: 137th Report - The Report of the Auditor-General - Financial Year 1970-71; 139th Report - Internal Audit; 140th Report - Expenditure from the Advance	28 Nov 1974	308 of 1974	*

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	to the Treasurer (Appropriation Acts 1971-72); and 141st Report - Expenditure Consolidated Revenue Fund (Appropriation Acts 1971-72)			
150	The Report of the Auditor-General - Financial year 1972-73 <ul style="list-style-type: none"> . Dept Aboriginal Affairs <ul style="list-style-type: none"> - Aboriginal Self-Help Housing . Dept Army <ul style="list-style-type: none"> - Purchase of Trailer-Mounted Refrigerators . Dept Defence <ul style="list-style-type: none"> - Cleaning Contract . PMG's Dept <ul style="list-style-type: none"> - Common User Data Network . Dept Supply <ul style="list-style-type: none"> - Payment in Advance for Fork-Lift Trucks . Dept Works <ul style="list-style-type: none"> - Payment in Advance for Supplies Act - Accelerated Expenditure NT 	28 Nov 1974	309 of 1974	164
151	Payment of Accounts	4 Dec 1974	327 of 1974	164
152	Expenditure from the Advance to the Treasurer (Appropriation Acts 1973-74) <ul style="list-style-type: none"> . Attorney-General's Dept <ul style="list-style-type: none"> - Payment in Lieu of Leave to Widow of Judge . Dept Customs & Excise <ul style="list-style-type: none"> - Payment to PMG for Collection of Import Duty . Office of Australian Development Assistnace Agency <ul style="list-style-type: none"> - Administrative Expenses - Colombo Plan . Dept Prime Minister and Cabinet <ul style="list-style-type: none"> - Australian Council for the Arts . Dept Science <ul style="list-style-type: none"> - Patents Office - Administrative Expenses 	11 Dec 1974	310 of 1974	161

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	<ul style="list-style-type: none"> . 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) <ul style="list-style-type: none"> . Attorney-General's Dept - NT Police Force . Commonwealth Railways - North Australia Railways . 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 and Cabinet - Tariff Adjustment Reduction . Dept Tourism & Recreation - Development of Tourist Attractions - Community Recreation Complexes - National Sporting Organisations 	4 Jun 1975	97 of 1975	161

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	<ul style="list-style-type: none"> . Dept Transport - Transport Equipment . Dept Treasury - Australian Taxation Office . Dept Urban & Regional Development - National Estate 			
155	Index - 1st to 142nd Reports	4 Jun 1975	98 of 1975	*
156	Treasury Minutes on the: 147th Report - Expenditure from the Advance to the Treasurer (Appropriation Acts 1972-73); and 148th Report - Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1972-73)	5 Jun 1975	84 of 1975	*
157	The Report of the Auditor-General - Financial Year 1973-74 <ul style="list-style-type: none"> . Dept Defence - Industrial Wheeled Tractors - RAAF Base Tindal . Dept Education - Tertiary Allowance Scheme - Salaries . Dept Manufacturing Industry - Production Performance Allowance Scheme . Dept Prime Minister & Cabinet - Australian Council for the Arts 	27 Apr 1976	97 of 1976	169
158	Expenditure from the Advance to the Treasurer (Appropriation Acts 1974-75) <ul style="list-style-type: none"> . Dept Defence - Aircraft & Equipment . Dept Education - Aboriginal Study Grants - Adult Secondary Education Scheme . Dept Housing & Construction - Capital Works 	20 May 1976	131 of 1976	166

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	<ul style="list-style-type: none"> . Dept Labour & Immigration - Employment Training . Dept Prime Minister & Cabinet - Official Hospitality . Dept Services & Property - Administrative Expenses . Dept Social Security - Welfare Salaries . Dept Special Minister of State - Archives - Grants Commission 	20 May 1976	132 of 1976	*
159	Treasury Minutes on the: 144th Report - Department of Science and Education; and 146th Report - The Report of the Auditor-General - Financial Year 1971-72			*
160	<ul style="list-style-type: none"> Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1974-75) . 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 	1 Jun 1976	133 of 1976	166

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
161	Treasury Minutes on the: 152nd Report - Expenditure from the Advance to the Treasurer (Appropriation Acts 1973-74); and 154th Report - Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1973-74)	14 Oct 1976	302 of 1976	*
162	Inquiry into the Financial Administration of the Department of Aboriginal Affairs	24 Mar 1977	77 of 1977	*
163	<ul style="list-style-type: none"> Expenditure from the Advance to the Treasurer (Appropriation Acts 1975-76) . Dept Aboriginal Affairs - Hire & Running Costs of Motor Vehicles . Dept Administrative Services - Office Services - Acquisition of National Relics - Cocos Islands . Attorney-General's Dept - Postage & Telephones . Dept Capital Territory - Hire & Running Costs of Motor Vehicles - ACT Police . Dept Defence - Replacement Equipment & Stores . Dept Education - TEAS . Dept Industry & Commerce - Tourism Development Loans . Dept National Resources - Atomic Energy Commission . Dept Prime Minister & Cabinet - Childhood Services . Dept Science - Antarctic Division 	24 May 1977	128 of 1977	170

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	. Dept Social Security - Council for Rehabilitation of the Disabled . Dept Treasury - Capital Works			
164	Treasury Minutes on the: 150th Report - The Report of the Auditor-General - Financial Year 1972-73; and 151st Report - Payment of Accounts	26 May 1977	89 of 1977	*
Spec	Proceedings of the Conference of Commonwealth and State Public Accounts Committees	27 Oct 1977	224 of 1977	*
165	The Report of the Auditor-General - Financial Year 1974-75 . Dept Construction - Extension to Sydney Telephone Exchange - Wellington Telephone Exchange . Dept Environment, Housing & Community Development - Expenditure Without Warrant Authority . Dept Industry & Commerce - Australian Government Clothing Factory	13 Oct 1977	229 of 1977	170

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
166	Finance Minutes on: Report 158 - Expenditure from the Advance to the Treasurer (Appropriation Acts 1974-75); and Report 160 - Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1974-75)	4 Nov 1977	230 of 1977	*
167	The Report of the Auditor-General - Financial Year 1975-76 . Dept Administrative Services - Commonwealth Government Stores Trust Account . Dept Construction - Fire Protection . Dept Foreign Affairs - Unauthorised Payment . Dept Northern Territory - Public Utility Services . Dept Productivity - Mirage Aircraft . Dept Social Security - Internal & External Fraud	4 Nov 1977	232 of 1977	180
168	Expenditure from the Advance to the Treasurer (Appropriation Acts 1976-77) . Dept Administration Services - Commonwealth Police - Salaries to Staff of Minister - 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	4 Nov 1977	231 of 1977	177

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
169	. Dept Science - Turn-Around Ranging Station Finance Minute on Report 157 - The Report of the Auditor-General - Financial Year 1973-74	31 May 1978	53 of 1978	*
170	Finance Minute on Reports: 153 - Delays in Occupancy of Leased Premises; 163 - Expenditure from the Advance to the Treasurer (Appropriation Acts - 1975-76); and 165 - The Report of the Auditor-General - Financial Year 1974-75	21 Nov 1978	337 of 1978	*
171	The Report of the Auditor-General - Financial Year 1976-77 . 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	21 Nov 1978	338 of 1978	180

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
172	. Dept Environment, Housing & Community Development - CALF . Superannuation Fund - Financial Statements 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) . Dept Defence - Travelling & Subsistence . Dept Immigration & Ethnic Affairs - Assisted Migration Programme . Dept Industry & Commerce - Assistance to Shipbuilding Industry	21 Nov 1978	340 of 1978	177
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

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
177	Finance Minute on Reports 168 - Expenditure from the Advance to the Treasurer (Appropriation Acts 1976-77); and 173 - Expenditure for the Advance to the Minister for Finance (Appropriation Acts 1977-78)	6 Nov 1979	276 of 1979	*
178	Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1978-79) <ul style="list-style-type: none"> . Dept Defence <ul style="list-style-type: none"> - Naval Construction - Variation in Estimates - Replacement Weapons & Armaments - Fuels - Defence Cooperation, Indonesia - Defence Research Salaries . Dept Foreign Affairs <ul style="list-style-type: none"> - Unrecouped Expenditure . Dept Science & the Environment <ul style="list-style-type: none"> - Antarctic Division, Telephone Billings 	13 Nov 1979	286 of 1979	180
179	Annual Report 1979	5 Sept 1980	260 of 1980	*
180	Finance Minutes on Reports: 171 - The Report of the Auditor-General - Financial Year 1976-77; and 178 - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1978-79)	28 Aug 1980	261 of 1980	*
181	Canberra Commercial Development Authority	28 Aug 1980	225 of 1980	214
182	Pharmaceutical Benefits Scheme - Chemists Remuneration	16 Sep 1980	233 of 1980	206
183	Finance Minutes on Reports: 174 - Use of ADP in the Commonwealth Public Sector	16 Sep 1980	234 of 1980	*
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<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
	- Acquisition of Systems in the Public Service; and 175 - Use of ADP in the Commonwealth Public Sector - the MANDATA Project			
184	Internal Audit in the Australian Public Service - A Discussion Paper	11 Feb 1981	1 of 1981	211
185	Finance Minute on Report 176 - The Report of the Auditor-General - Financial Year 1977-78	13 Feb 1981	67 of 1981	*
186	Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1979-80) <ul style="list-style-type: none"> . Dept Finance <ul style="list-style-type: none"> - Expenditure in Excess of Governor-General's Warrant . Dept Social Security <ul style="list-style-type: none"> - Administrative Expenses . Dept Transport <ul style="list-style-type: none"> - Salaries . Dept Veterans' Affairs <ul style="list-style-type: none"> - Repatriation Benefits 	13 Feb 1981	64 of 1981	217
187	Reports of the Auditor-General - Financial Year 1978-79 <ul style="list-style-type: none"> . Dept Defence <ul style="list-style-type: none"> - Repair & Overhaul of Aircraft . Dept Primary Industry <ul style="list-style-type: none"> - Apprehension of Foreign Fishing Vessels . Dept Social Security <ul style="list-style-type: none"> - 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
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<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
191	Commonwealth Government Financial Administration - A Handbook	10 Nov 1981	211 of 1981	*
192	Collection & Dissemination of Statistics - A Discussion Paper	10 Nov 1981	237 of 1981	207
193	Reports of the Auditor-General 1979-80 and March 1981 <ul style="list-style-type: none"> . Dept Defence - HMAS Stirling . Dept Transport - Second Hobart Bridge . ACT Schools Authority - Delays in Presentation of Financial Statements . Dept Foreign Affairs - Accounting at Overseas Posts 	20 Apr 1982	84 of 1982	220
194	Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1980-81) <ul style="list-style-type: none"> . Australian Federal Police - Administrative Expenses . Dept Defence - Medical & Dental Services . Depts Finance & Defence - Natural Disaster Relief . Dept Industry & Commerce - Reserve Capacity Maintenance 	20 Apr 1982	85 of 1982	208
195	Finance Minute on Report 172 - Financing and Administration of Property owned or leased Overseas by the Commonwealth Government	20 Apr 1982	86 of 1982	*
196	The Australian War Memorial Conservation & Curatorial Functions	27 Apr 1982	87 of 1982	221

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
197	Coal Export Duty	29 Apr 1982	88 of 1982	205
198	Department of Industry & Commerce - Government Aircraft Factories	4 May 1982	93 of 1982	242
199	The Form & Standard of Financial Statements for Commonwealth Undertakings - A Discussion Paper	28 Oct 1982	255 of 1982	210
200	Annual Report 1981-82	9 Dec 1982	446 of 1982	*
201	Efficiency Audit - Administration of Bilateral Aid	10 Nov 1982	315 of 1982	271
202	The Selection & Development of Senior Managers in the Commonwealth Public Service	28 Oct 1982	311 of 1982	245
203	Medical Fraud & Overservicing - Progress Report	9 Dec 1982	445 of 1982	212
204	Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1981-82) <ul style="list-style-type: none"> . Government Printer - Loss on Operations . Student Assistance Programs - Isolated Children . Dept Capital Territory - Salaries & Allowances . Dept Aviation - Air Services Subsidy 	19 Oct 1983	177 of 1983	235
205	Finance Minute on Report 197 - Coal Export Duty	20 Oct 1983	148 of 1983	*
206	Finance Minute on Report 182 <ul style="list-style-type: none"> - Pharmaceutical Benefits Scheme - Chemists Remuneration 	1 Nov 1983	248 of 1983	*

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
207	Finance Minute on Report 192 - Collection & Dissemination of Statistics - A Discussion Paper	2 Nov 1983	228 of 1983	*
208	Finance Minute on Report 194 - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1980-81)	3 Nov 1983	226 of 1983	*
209	Reports of the Auditor-General - 1980-81 - Dept Social Security - Assistance for Homeless Persons - National Benefits System - Dept Finance - Expenditure in Excess of Governor-General's Warrant - Closing of Accounts at Year End	8 Nov 1983	247 of 1983	230
210	Finance Minute on Report 199 - The Form & Standards for Financial Statements for Commonwealth Undertakings - A Discussion Paper	9 Nov 1983	245 of 1983	*
211	Finance Minute on Report 184 - Internal Audit in the Australian Public Service - A Discussion Paper	10 Nov 1983	236 of 1983	*
212	Finance Minute on Report 203 - Medical Fraud and Overservicing - Progress Report	15 Nov 1983	251 of 1983	*

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213	Income Maintenance Programs Volume 1 - A Discussion Paper Volume 2 - Program Descriptions	1 Dec 1983	308 of 1983 321 of 1983	246
214	Finance Minute on Report 181 - Canberra Commercial Development Authority	6 Dec 1983	310 of 1983	*
215	Finance Minute on Report 190 - Inquiry into Petroleum Royalties & Excise	30 Nov 1983	319 of 1983	*
216	Joint Committee of Public Accounts - Annual Report 1982-83	8 Dec 1983	314 of 1983	*
217	Finance Minute on Report 186 - Expenditure from the Advance to the Minister for Finance (Appropriation Acts)	13 Dec 1983	312 of 1983	*
218	Finance Minute on Report 187 - Reports of the Auditor-General - Financial Year 1978-79	13 Dec 1983	313 of 1983	*
219	Finance Minute on Report 189 - Airport fire tenders	15 Dec 1983	315 of 1983	*
220	Finance Minute on Report 193 - Reports of the Auditor-General 1979-80 and March 1981	14 Dec 1983	316 of 1983	*
221	Finance Minute on Report 196 - The Australian War Memorial Conservation & Curatorial Functions	14 Dec 1983	317 of 1983	*

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
222	Report of the Auditor-General - March 1982 <ul style="list-style-type: none"> . Dept Defence <ul style="list-style-type: none"> - Mobile Radio - Terminals - HMAS Tobruk - Helicopters for FFG's . Dept Health <ul style="list-style-type: none"> - Commonwealth Medical Benefits . Dept Home Affairs & Environment <ul style="list-style-type: none"> - Norfolk Island Administration . Dept of Primary Industry <ul style="list-style-type: none"> - Levies, Taxes & Charges . Dept Social Security <ul style="list-style-type: none"> - Commonwealth Rehabilitation Service 	7 Dec 1983	318 of 1983	231
223	HMAS Tobruk	7 Mar 1984	65 of 1984	227
224	Excise & Deferred Customs Duties	10 Oct 1984	229 of 1984	234
225	Stratplan - Dept. of Social Security ADP Re-equipment Program, Volume I - First Report; Volume II - Appendices to First Report; Occupational Health & Safety Aspects of VDU Use	18 Oct 1984	269 of 1984 268 of 1984	237
226	Report of Activities July 1983 - Dec 1984	9 May 1985	198 of 1985	*
227	Finance Minute on Report 223 - HMAS Tobruk	10 May 1985	181 of 1985	*
228	Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1982-83) <ul style="list-style-type: none"> . Dept Aviation <ul style="list-style-type: none"> - Office Requisites Expenditure 	24 June 1985	163 of 1985	251

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	<ul style="list-style-type: none"> . Dept Defence <ul style="list-style-type: none"> - Salary & Payments in the Nature of Salary ; CMF & Cadets . Dept Transport <ul style="list-style-type: none"> - Administration Expenses: Fuel, Light & Power 			
229	Reports of the Auditor-General - 1981-82 and September 1982 <ul style="list-style-type: none"> . Dept Communications <ul style="list-style-type: none"> - Internal Audit - Australian Telecommunications Commission . Dept Defence <ul style="list-style-type: none"> - Cockatoo Island Dockyard - Repair & Refit of Submarines . Dept Education & Youth Affairs <ul style="list-style-type: none"> - Secondary Allowance Schemes - Overpayment Procedures - Curriculum Development Centre . Dept Foreign Affairs <ul style="list-style-type: none"> - Internal Audit . Dept Industry & Commerce <ul style="list-style-type: none"> - Cargo Control & Accounting - Australian Industry Development Corporation. . Dept Primary Industry - Australian Apple & Pear Corporation <ul style="list-style-type: none"> - Australian Dairy Corporation (1981-2) . Dept Science & Technology <ul style="list-style-type: none"> - Australian Industrial Research & Development Incentives . Dept Social Security <ul style="list-style-type: none"> - Internal Audit - Telephone Rental Concessions to Pensioners 	18 June 1985	184 of 1985	258

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	<ul style="list-style-type: none"> . Dept Territories & Local Government - Darwin Cyclone Tracy Relief Trust Fund . Dept Treasury <ul style="list-style-type: none"> - Australian Taxation Office - Posting & Transfers - Australian Taxation Office - Company Tax Instalments . Dept Veterans' Affairs <ul style="list-style-type: none"> - Telephone Rental Concessions to Pensioners 			
230	Finance Minute on Report 209 - Reports of the Auditor-General - 1980-81	15 May 1985	160 of 1985	265
231	Finance Minute on Report 222 - Report of the Auditor-General - March 1982	23 May 1985	209 of 1985	*
232	Report of the Auditor-General - May 1983 <ul style="list-style-type: none"> . Dept Administrative Services <ul style="list-style-type: none"> - Special Broadcasting Service . Dept Aviation <ul style="list-style-type: none"> - QANTAS Airways Limited . Dept Defence <ul style="list-style-type: none"> - the Minehunter Catamaran - Repair & Maintenance of Navy Ships . Dept Education & Youth Affairs <ul style="list-style-type: none"> - Secondary Allowance Schemes - Overpayment Procedures - School to Work Transition Program - Adult Secondary Education Assistance School - Curriculum Development Centre . Dept Finance <ul style="list-style-type: none"> - Superannuation Fund Investment Trust 	28 May 1985	204 of 1985	265

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	<ul style="list-style-type: none"> . 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 <ul style="list-style-type: none"> - Investment of Trust Account Moneys . Dept Social Security <ul style="list-style-type: none"> - Recovery of Overpayments - Issue of Replacement Cheques . Dept Trade & Resources <ul style="list-style-type: none"> - Export Finance & Insurance Corporation 			
233	Reports of the Auditor-General 1982-83 & September 1983 <ul style="list-style-type: none"> . Dept Administrative Services <ul style="list-style-type: none"> - Australian Government Publishing Service . Attorney-General's Dept. <ul style="list-style-type: none"> - Bankruptcy Act 1966 . Dept Aviation <ul style="list-style-type: none"> - Air Navigation Charges - Domestic Airline Operators - Departmental Residences . Dept Finance <ul style="list-style-type: none"> - Closure of Geneva Accounting Office - 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 	29 May 1985	208 of 1985	274

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	<ul style="list-style-type: none"> . Dept Treasury - Expenditures in Excess of Warrants of the Governor-General . Australian Taxation Office - Authorisation of Refunds - Dividends & Interest Withholding Tax . Fraudulent Negotiation of Cheques . Recovery of Outstanding Revenue, Debts & Overpayments 			
234	Finance Minute on Report 224 - Excise & Deferred Customs Duties	12 Nov 1985	347 of 1985	*
235	Finance Minute on Report 204 - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1981-82)	23 Aug 1985	251 of 1985	*
236	Medical Fraud & Overservicing - Pathology	11 Sept 1985	264 of 1985	260
237	Finance Minute on Report 225 - Stratplan - Dept. of Social Security ADP re-equipment program	19 Sept 1985	276 of 1985	275
238	Public Hospitals in the Australian Capital Territory	25 Nov 1985	361 of 1985	275
239	Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1983-84) <ul style="list-style-type: none"> . Dept Defence Support . Dept Education & Youth Affairs . Dept Territories & Local Government 	26 Nov 1985	358 of 1985	266
240	Report of the Auditor-General March 1984 <ul style="list-style-type: none"> . Dept Defence - Major Exercise 	8 Nov 1985	390 of 1985	273

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	<ul style="list-style-type: none"> . Dept Defence Support - Manufacture of Munitions . Dept Employment & Industrial Relations - Unemployment Benefit Administration - Public Sector Training - Salary Payments . Dept Finance - Treasury Remote Input/Output System (TRIO) - Centralised System for Reconciliation of Drawing Accounts (RECO) . Dept Foreign Affairs - ADAB - Emergency Humanitarian Assistance & Disaster Relief - ADAB - Deseccated Coconut Factory - Tonga . Dept Health - National Biological Standards Laboratory (NBSL) . Dept Housing & Construction - Departmental Accounting & Information System & Central Office ADP - Environment Controls . Dept Immigration and Ethnic Affairs - Adult Migrant Education Program (AMEP) . Dept Social Security - Unemployment, Sickness & Special Benefits - Recovery of Overpayments . Dept Treasury - Recovery of Tax - Australian Taxation Office - Wool Tax . Dept Veterans' Affairs - Cheque Production & Distribution - Telephone Rental Concessions to Pensioners 			

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	<ul style="list-style-type: none"> . Australian Broadcasting Corporation (ABC) <ul style="list-style-type: none"> - Hiring & Flying of Aircraft . Australian National Railways Commission <ul style="list-style-type: none"> - Acquisition & Development of Computer Based Systems 	14 Nov 1985	351 of 1985	278
241	Report of the Auditor-General - 1983-84 & September 1984 <ul style="list-style-type: none"> . Dept Administrative Services <ul style="list-style-type: none"> - Property Directorate - Property Management Information Systems . Dept Defence/Defence Support <ul style="list-style-type: none"> - Navy Weapons - Laser Airborne Depth Sounders (LADS) . Dept Defence Support <ul style="list-style-type: none"> - Munitions Production Trust Account - Internal Audit . Dept Education & Youth Affairs <ul style="list-style-type: none"> - Central Administration of Student Assistance Programs . Dept Finance <ul style="list-style-type: none"> - Commonwealth Superannuation Scheme - Employer Contributions by Approved Authorities or other Bodies . Dept Health <ul style="list-style-type: none"> - Internal Audit . Dept Housing & 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 & Energy <ul style="list-style-type: none"> - Internal Audit 			

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	<ul style="list-style-type: none"> . Dept Social Security <ul style="list-style-type: none"> - Invalid Pensions - Recovery of Overpayments - Departmental Protective Security . Dept of Territories & Local Government <ul style="list-style-type: none"> - Financial Statements Outstanding - Industrial Wages Payroll System . Dept of Veterans' Affairs <ul style="list-style-type: none"> - ADP System Development - Pension Overpayments & other Debtors - Procurement & Supply 			
242	Finance Minute on Report 188 - Dept of Industry & Commerce - Government Aircraft Factories	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	267
244	Munitions Production Trust Account	19 Mar 1986	32 of 1986	268
245	Finance Minute on Report 202 - The Selection & Development of Senior Managers in the Commonwealth Public Service	26 May 1986	107 of 1986	*
246	Finance Minute on Report 213 - Income Maintenance Programs	27 May 1986	109 of 1986	*
247	Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1984-85) <ul style="list-style-type: none"> . Dept Aviation . Dept Defence 	29 May 1986	110 of 1986	269

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
248	Reports of the Auditor-General - April 1985 . Dept Community Services - Children's Services Program . Dept Defence - Pave Tack Target Designation System . Dept Employment & Industrial Relations - Wage Pause Program . Adult Wage Subsidy Scheme . Dept Finance - Commonwealth Superannuation Scheme - Employer Contributions by Approved Authorities or Other Bodies . Dept Health - National Acoustic Laboratories - Central Register of Medical Practitioners . Dept Housing & Construction - Payments to States for Housing Assistance . Dept Immigration & Ethnic Affairs - Refugee & Special Humanitarian Programs . Dept Social Security - Family Allowance - Family Income Supplement - Recovery of Overpayments - Double Orphans' Pensions . Dept Territories - Administration of the Commissioner for Housing Loans Scheme . Dept Veterans' Affairs - National Computer Centre - Pension Overpayments & Other Debtors . Aussat Pty Ltd . Australian National Airlines Commission	10 June 1986	133 of 1986	283

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
	. Australian National Gallery . Australian National University . Australian Shipping Commission			
249	Proposed Computer Acquisition for Repatriation General Hospitals	12 June 1986	135 of 1986	301
250	Australia Post - An Audit Discontinued	17 Sept 1986	236 of 1986	276
251	Finance Minute on Report 228 - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1982-83)	30 May 1986	111 of 1986	*
252	JOB SEEKER - Computer Acquisition by the Dept of Employment & Industrial Relations	13 Jun 1986	134 of 1986	301
253	Proposed Computer Acquisition by the Australian Audit Office	11 Jun 1986	132 of 1986	279
254	Project DESINE - Dept of Defence Computer Proposal	25 Sept 1986	245 of 1986	301
255	Report of Activities - January 1985 to June 1986	18 Mar 1987	198 of 1986	*
256	Forward Obligation of Government Expenditure	15 Oct 1986	260 of 1986	301
257	Review of Efficiency Audit - Quarantine Services	22 Oct 1986	267 of 1986	301
258	Finance Minute on Report 229 - Reports of the Auditor-General 1981-82 - Sept 1982	21 Oct 1986	262 of 1986	*
259	Dept of Community Services Computer Acquisition	23 Oct 1986	272 of 1986	301

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
260	Finance Minute on Report 236 - Medical Fraud & Overservicing - Pathology	20 Nov 1986	338 of 1986	*
261	Review of Efficiency Audit - ACTION	27 Nov 1986	356 of 1986	301
262	Departmental Annual Report - Guidelines	27 Nov 1986	341 of 1986	301
263	Aspects of Defence Equipment Support Vol. 1	28 Nov 1986	340 of 1986	301
	Vol. 2 Technical Documentation	28 April 1987	107 of 1987	301
264	Public Accounts Committee and the Senate	19 Mar 1987	75 of 1987	*
265	Finance Minute on Report 232 - Report of the Auditor-General - May 1983	6 May 1987	116 of 1987	*
266	Finance Minute on Report 239 - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1983-84)	24 Mar 1987	76 of 1987	*
267	Finance Minute on Report 243 - Review of Defence Project Management	26 Mar 1987	83 of 1987	*
268	Finance Minute on Report 244 - Munitions Production Trust Account	25 Mar 1987	79 of 1987	*
269	Finance Minute on Report 247 - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1984-85)	31 Mar 1987	82 of 1987	*
270	Implementation of the Offsets Program	30 Apr 1987	108 of 1987	301
271	Finance Minute on Report 201 - Efficiency Audit - Administration of Bilateral Aid	5 May 1987	109 of 1987	*
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<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
272	Administration of the Commonwealth's Property Function	4 May 1987	110 of 1987	301
273	Finance Minute on Report 240 - Report of the Auditor-General - March 1984	12 May 1987	118 of 1987	*
274	Finance Minute on Report 233 - Reports of the Auditor-General 1982-83 & Sept 1983	26 May 1987	138 of 1987	*
275	Finance Minute on Report 238 - Public Hospitals in the Australian Capital Territory	27 May 1987	139 of 1987	*
276	Finance Minute on Report 250 - Australia Post - An Audit Discontinued	28 May 1987	141 of 1987	
277	Four Efficiency Audits · Special Youth Employment Training Program · Administration of the Export Development Grants Act 1974 by the EDG Board · Administration of Widow's Pension & Supporting Parent's Benefit Programs by the Dept of Social Security · Administration of the Disability Pension & Service Pension Schemes by the Repatriation Commission & the Dept of Veterans' Affairs	2 Jun 1987	162 of 1987	*
279	Finance Minute on Report 253 - Proposed Computer Acquisition by the Australian Audit Office	2 Jun 1987	161 of 1987	*
280	Defence Science & Technology Organisation - Task Cost Management	2 Jun 1987	160 of 1987	301
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<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
281	Report of Activities July 1986 - June 1987	10 Dec 1987	358 of 1987	*
282	Review of Efficiency Audit - Australian Wool Corporation Property Operations	10 Dec 1987	359 of 1987	301
283	Finance Minute on Report 248 - Report of the Auditor-General April 1985	10 Dec 1987	361 of 1987	*
284	Stratplan - Department of Social Security ADP Re-equipment Program - Final Report	10 Dec 1987	362 of 1987	301
285	Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1985-86)	10 Dec 1987	360 of 1987	301
286	Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1986-87)	10 Dec 1987	363 of 1987	301
287	Australian Taxation Office Computer System Re-equipment & Redevelopment	10 Dec 1987	364 of 1987	301
288	Review of Efficiency Audit - Administration of Capital Grants to Non-government Schools	10 Dec 1987	357 of 1987	301
289	Advance to the Minister for Finance	19 April 1988		301
290	A Better Deal for our Veterans	26 May 1988		301
291	Revised Procedures for Reports of the Joint Committee of Public Accounts	26 May 1988		*
292	Public Accounts Committee & Sittings of the Senate	1 Dec 1988	317 of 1988	*
		108		

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
293	Report of Activities 1987-88	1 Dec 1988	318 of 1988	*
294	Five Efficiency Audits - Army Mapping - Principal Item Stock Control Entitlement System - Licensing & Administration of Customs Agents - Administration of Meat Inspection Services - Offshore Petroleum Royalties & Excise	1 Dec 1988	319 of 1988	301
295	Therapeutic Goods	21 Dec 1988	320 of 1988	301
296	The Auditor-General : Ally of the People & Parliament - Reform of the Australian Audit Office	6 April 1989	40 of 1989	+
297	Management of the Antarctic Division	14 June 1989	161 of 1989	306
298	Report of Activities July 1988 - June 1989	5 Oct 1989	229 of 1989	*
299	Compliance with Guidelines for the Preparation of Departmental Annual Reports	5 Oct 1989	231 of 1989	306
300	Reports of the Auditor-General - March 1988, Sept 1988 & April 1989	21 Dec 1989	485 of 1989	*
301	Finance Minutes	21 Dec 1989	501 of 1989	*
302	Engagement of External Consultants by Commonwealth Departments	21 Dec 1989	486 of 1989	306
		109		

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
303	Review of Auditor-General's Efficiency Audits - Dept of Defence: Safety Principles for Explosives and RAAF Explosive Ordinance	21 Dec 1989	487 of 1989	306
304	Guidelines for Departmental Annual Reports	21 Dec 1989	488 of 1989	#
305	Review of Finance Minute on Report 270 - 'Implementation of the Offsets Program'	21 Dec 1989	489 of 1989	306
306	Finance Minutes	20 Dec 1990	440 of 1990	*
307	Activities 1989-90	20 Dec 1990	441 of 1990	*
308	The Parliamentary Information Systems Office (PISO) 'Unofficial Account'	14 Mar 1991	172 of 1991	n.p.
309	Annual Reporting Guidelines for Statutory Authorities	16 May 1991	171 of 1991	n.p.
310	Business Migration Program	21 Jun 1991	170 of 1991	n.p.
*	not applicable			
n.p.	not yet presented			
+	Government response			
#	new guidelines tabled 10 April 1991			

1990-91 AUDITOR-GENERAL'S REPORTS

This Appendix provides information on the Auditor-General's reports tabled in 1990-91, together with details of the parliamentary committee which is examining each report.

<u>Report No.</u>	<u>Title</u>	<u>Committee referred to</u>
1	ACT Administration - to Self Government Day	
2	ACT Government Service	
3	Department of Defence - Australia's Army Reserve	Joint Committee on Foreign Affairs, Defence and Trade
4	Department of Employment, Education and Training - Risk Management - Higher Education: recurrent grants - Industry Training Support	JCPA
5	Report on Ministerial Portfolios - Budget Sitings 1990	Aboriginal Affairs Committee Sections 6.4 and 6.5
6	Survey of Internal Audit in the Commonwealth Public Sector	JCPA
7	Department of Foreign Affairs and Trade - passport issue and control	JCPA

Report No.	Title	Committee referred to
8	Department of Social Security - payment of pensions overseas	JCPA
9	Department of Arts, Sport the Environment, Tourism and Territories - Antarctic Supply Vessels - chartering arrangements	JCPA
10	Australian Bureau of Statistics - Data collection for the Consumer Price Index	House of Representatives Standing Committee on Finance and Public Administration
11	Department of Community Services and Health - National Aids Program	JCPA
12	Aboriginal and Torres Strait Islander Commission - Community Development - Employment Projects	
13	Australian International Development Assistance Bureau - aid to Papua New Guinea	Joint Committee on Foreign Affairs, Defence and Trade
14	Aggregate Financial Statement prepared by the Minister for Finance for the year ended 30 June 1990	
15	Department of Foreign Affairs and Trade - Officers entitlements, and other staff related matters	
16	Department of Veterans' Affairs - Treatment of Services Control	

Report No.	Title	Committee referred to
17	Department of Social Security Telephone Rental Concession - Financial Management and Information System - Human Resources Management System	
18	Specific Purpose Payments to and through the States and Northern Territory	House of Representatives Standing Committee on Finance and Public Administration
19	Attorney-General's Portfolio - Bankruptcy Administration - Australian Federal Police; major crimes investigations - Proceeds of Crime	
20	Report on Ministerial Portfolio - Autumn Sittings 1991	
21	Department of Administrative Services - Australian Government Analytical Laboratories	
22	Aggregate and Departmental Financial Statements 1989-1990	
23	Implementation of Program Evaluation - Stage 1	
24	Department of Veterans' Affairs - Transport Services - Personnel and Pay Administration System	
25	Australian Federal Police - Efficiency and Effectiveness of Fraud Investigations	House of Representatives Standing Committee on Finance and Public Administration

Report No.	Title	Committee referred to
26	Report on the audit of the Australian Wheat Board 1989-90	
27	Australian Customs Service - Diesel Fuel Rebate Scheme	
28	Department of Administrative Services - Estate Management	
29	Department of Employment Education and Training - JOBTRAIN	
30	Department of Social Security - Age Pension Sub-program - Income and Assets Testing - Real Estate	
31	Department of Community Services and Health - Nursing Homes Payment Systems	
32	Department of Community Services and Health - Administration of the Medicare Benefits Schedule	
33	Departmental Administrative Activities	
34	Department of Administrative Services. Services provided to Members of Parliament and their Staff	
35	Potential Erosion of Accountability to the Parliament - Australian Wool Realisation Commission - Australian Wool Corporation	