

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

REPORT 322

REPORT OF ACTIVITIES 1991-92

December 1992

The Parliament of the Commonwealth of Australia
Joint Committee of Public Accounts

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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

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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 Joint Committee of Public Accounts, I am pleased to present the Committee's report of activities for the financial year 1 July 1991 to 30 June 1992. This annual 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 commenced with the Minister for Immigration announcing that the Government had accepted the key recommendations made by the Committee in its Report 310 on the Business Migration Program. In effect, this announcement meant the winding up of the Business Migration Program and signalled the conclusion of one of the Committee's most effective inquiries.

At the conclusion of the year, the Committee had presented eight reports to the Parliament. These reports covered a wide range of subjects including Defence computing systems, the administrative and financial relationship between Medicare and Medibank Private and the social responsibilities of Commonwealth statutory authorities and government business enterprises.

While the acceptance of recommendations in a report is important from the Committee's point of view, this year has demonstrated again that change often occurs during an inquiry as issues and concerns are brought into focus. This was the case with the Inquiry into the Supply Systems Redevelopment Project, an inquiry concerned with the development and implementation of computer systems for Defence's supply needs. The Committee believes that this inquiry contributed significantly to the progress of the Supply Systems Redevelopment Project and to the level of commitment to the Project shown by the Department of Defence and the three Services. The Committee also believes that the Inquiry was a catalyst for

change and, in another area, stemmed a significant leap in the prices of computer software paid by the Commonwealth.

On the subject of information technology, the year saw a number of developments within the Parliament which have been of benefit to the Committee: an electronic mail system was introduced, enabling the fast sending and receiving of material in an electronic form, and a trial loading of transcripts of evidence onto the Parliamentary Database was undertaken. As part of this trial, transcripts of evidence from two Public Accounts Committee inquiries (the Inquiry into the Midford Paramount Case and the Inquiry into the Supply Systems Redevelopment Project) were loaded onto the Database. The facility to readily and quickly access evidence has been a real boon to the operation of the Committee and it is hoped that in the not too distant future submissions and other documents may also be stored electronically.

During 1991-92 the Committee initiated two major inquiries, one into the Australian Taxation Office and the other into Human Resource Management in the Australian Public Service. Both inquiries attracted a substantial amount of interest.

The Inquiry into Human Resource Management was initiated in response to a perceived need for there to be a greater focus on the management of people in the Australian Public Service. The last few years have seen reforms and advances in a range of public sector management areas but none have really focused on people. So while the Committee applauded both the financial reforms that have occurred and the focus on achieving results, it was strongly of the view that the human element needed to be addressed.

The interest in the area of Human Resource Management is no more evident than in the number of conferences organised throughout the year on the subject. Various members of the Committee and I were invited to speak at these conferences. It was not possible to accept all invitations but whenever possible we welcomed the opportunity to explain our work in this very important area. I am sure that members of the Committee would agree with me that as members of the Joint Committee of Public Accounts we have a responsibility to explain our role and work to those who are part of the public sector.

At the conclusion of the year, arrangements were being finalised for the Committee to conduct its own one day conference on human resource management in conjunction with the Royal Australian Institute of Public Administration.

During the year the Committee continued its review of the role and work of the Independent Auditor - the auditor who audits the Australian National Audit Office!

This review, perhaps understandably, did not attract the same degree of interest as the inquiries into Human Resource Management and the Tax Office but it was nevertheless of great significance in terms of public accountability. The Committee was pleased with the involvement of the main players in this area and welcomed submissions from a number of overseas audit offices.

In recent years the Committee's reports of activities have reported on progress in relation to recommendations made by the Committee in its Report No. 296, *The Auditor-General: Ally of the People and the Parliament - Reform of the Australian Audit Office*. While responses to many of the recommendations have now been implemented, progress is slow on a few others. As at the end of 1991-92 there is very little to report on the introduction of new financial management legislation to replace the *Audit Act 1901*. Officers of the Department of Finance and the Auditor-General and his officers have continued to brief and consult with the Committee on this matter. Related to this legislation is the establishment of an Audit Committee of the Australian Parliament. Again, there is little progress to report in this area.

The Department of Finance and the Australian National Audit Office have continued to provide the Committee with direct support for its work. An officer from the Department of Finance and several officers from the Audit Office were seconded to the Committee's Secretariat during the year and proved to be of great assistance to the Committee. Such secondments provide the individuals concerned with an invaluable experience and are potentially of significant benefit to the individuals' parent organisations.

On behalf of the Committee I wish to acknowledge, with great appreciation, the work of the Committee's permanent staff and the various other areas of the Parliament, such as Hansard, the Sound and Vision Office, the attendants, and the Library, who contribute to our successful operation.

In conclusion, I would like to record my thanks to Senator John Watson, the Committee's Vice Chairman, and all my colleagues on the Committee, for their efforts in furthering the work of the Committee. I also take this opportunity to congratulate Senator Watson for being named during the year by the Australian Society of Certified Practising Accountants as one of the five members of the Society who have done the most to promote the mission and objectives of the Society.

Hon G F Punch, MP
Chairman

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 St George County Council and Sydney County Council, and served as Alderman for Hurstville Municipal Council from 1977-83. 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 1975-80. 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 1985-87. 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 Task Force. 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 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 Australian Labor Party (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 ALP. 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 25 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 Adermann, who was Minister for the Northern Territory, and Minister Assisting the Minister for National Resources from 1975-78, and later Minister for Veterans' Affairs and Minister Assisting the Minister for Primary Industries from 1978-80. 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, its reports to the Parliament have been unanimous, with only one exception.

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 respectively:

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 ...

... 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 1991-92, there were seven 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 (ANAO) 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 ANAO 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 The Committee tabled eight reports in 1991-92. They were:

- . Report 311 - Report of Activities 1990-91
- . Report 312 - Finance Minutes
- . Report 313 - Control of Visitor Entry
- . Report 314 - Eight Performance Audits
- . Report 315 - Social Responsibilities of Commonwealth Statutory Authorities and Government Business Enterprises
- . Report 316 - The Administrative and Financial Relationships between Medicare and Medibank Private
- . Report 317 - A champagne appetite but only a beer income - Defence's Supply Systems Redevelopment Project
- . Report 318 - Public Sector Research and Development: Volume 1 of a Report on Research and Development

2.2 This chapter presents an overview of each report, together with a summary of the Committee's main findings and recommendations where relevant.

Report 311 - Report of Activities 1990-91

2.3 Report 311 is a report on the Committee's activities for the 1990-91 financial year. As with this report, Report 311 presents information on inquiries current at the end of the financial year and those reports tabled during the year.

Report 312 - Finance Minutes

2.4 Report 312 is a consolidated volume of Department of Finance Minutes received and tabled by the Committee in the 1991 calendar year.

2.5 The Department of Finance Minute is the formal response to a Committee report. Under this system the Chairman of the Committee writes to the Minister for Finance upon the tabling of a Committee report, requesting the Minister to arrange the preparation of a Finance Minute. The Department of Finance then refers the report to the appropriate departmental secretaries and coordinates the preparation of responses to the Committee. Responses are usually provided within six months of the tabling of each Committee report.

2.6 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 an annual volume of all the Finance Minutes received in that year with comment as required.

2.7 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.

2.8 In those cases where a Government response on policy matters is required, this is tabled separately from the Finance Minute and within the time frame applying to Government responses to other Committees' reports - that is three months from the date of tabling.

2.9 Report 312 contains the Finance Minutes relating to three Committee reports. These are shown in Table 2.1.

Table 2.1 - Finance Minutes Considered in Report 312

Report Number	Report Title
305	Review of the Finance Minute on Report 270 - Implementation of the Offsets Program - Supplement
308	The Parliamentary Information Systems Office (PISO) 'Unofficial Account'
309	Annual Reporting Guidelines for Statutory Authorities

Report 313 - Control of Visitor Entry

2.10 Report 313 arose from the announcement in June 1990 of the Committee's Inquiry into the Business Migration Program and Control of Visitor Entry. Because of the widespread concern about the Business Migration Program, it was decided to partition the Inquiry and examine the Business Migration Program before proceeding to matters relating to the control of visitor entry.

2.11 The Committee received 57 submissions from 41 organisations and individuals and conducted three public hearings, the first being on 19 October 1990. As well, inspections were made of the Entry Control Points at the Kingsford-Smith Airport, Sydney and the entry Operations Centre at the Department of Immigration, Local Government and Ethnic Affairs Central Office in Canberra. The report was tabled on 18 December 1991.

2.12 In examining the development and implementation of the Immigration Records and Information System, and Travel and Immigration Processing System, the Committee observed that the Department had developed a system which allows for the rapid processing of visitor and temporary entry visa applications, while maintaining an effective screen to prevent the entry of persons whose presence in Australia would not be desirable.

2.13 Recommendations in the report include:

- the areas of resource levels for compliance activity within the Department of Immigration, Local Government and Ethnic Affairs; and
- the establishment of a working party with membership from the Department, the Australian Federal Police and State police forces to measure the extent of criminal activity of persons entering Australia on visitor and temporary entry visas.

Report 314 - Eight Performance Audits

2.14 Report 314 outlines the Committee's findings on matters contained in eight performance audit reports of the Auditor-General tabled in Parliament between May and November 1990. Examination of the Auditor-General's reports and the auditees' responses to his recommendations is carried out by the Committee in accordance with the *Public Accounts Committee Act 1951*.

2.15 The reports examined included:

- Department of Veterans' Affairs - Repatriation General Hospital Concord - Central Sterilising Supply Department (Report 30 1989-90);
- Royal Australian Mint - coin production (Report 34 1989-90);
- Department of Employment, Education and Training Portfolio - Risk Management - Higher Education: recurrent grants - Industry Training Support (Report 4 1990-91);
- Survey of Internal Audit in the Commonwealth Public Sector (Report 6 1990-91);
- Department of Foreign Affairs and Trade - Passport issue and control (Report 7 1990-91);
- Department of Social Security - payment of pensions overseas (Report 8 1990-91);

- . Department of the Arts, Sport, the Environment, Tourism and Territories - Antarctic Supply Vessel - chartering arrangements (Report 9 1990-91); and
- . Department of Community Services and Health - National Aids Program (Report 11 1990-91).

2.16 The Committee noted that the Auditor-General had identified a number of concerns and made recommendations to address them. The Committee was pleased with the generally high rate of acceptance by auditees of the Auditor-General's recommendations, but found two areas of concern remaining. They related to:

- . the rejection by the Department of Finance of the Auditor-General's recommendation that the new financial administration legislation require all Commonwealth organisations to have an internal audit function; and
- . the absence of an adequately funded, efficiently operating internal audit program in the Department of Employment, Education and Training.

2.17 The Committee believes that internal audit has a very important role to play in the Commonwealth public sector in providing management with assurance on the adequacy of financial and other management controls. It also contributes to the improvement of public sector accountability and administration. The Committee strongly supported the recommendations of the ANAO to strengthen the internal audit function and recommended that:

- . the Department of Employment, Education and Training ensure that it has an adequately resourced internal audit unit to undertake the Department's audit program; and
- . the new financial administration legislation require that all Commonwealth organisations establish an effective internal audit function.

2.18 During the conduct of this review, the Committee noted the importance of the work performed by the Auditor-General. His role in enhancing the efficiency and effectiveness with which government agencies operate is vital, with his office representing a link in the accountability of these bodies to the Parliament. The Committee was pleased to note that the ANAO had embarked on

a program of follow-up audits, as recommended in the Committee's Report 296. It believes that this move will increase the pressure on auditees to improve their efficiency and effectiveness.

2.19 The Committee regrets that a number of recommendations made by the Committee in its Report 296, which were designed to strengthen the position of the ANAO and confirm its direct relationship with Parliament, were rejected or ignored by the Government. The Committee urges the Government to make a greater commitment to supporting the ANAO by ensuring that it is an independent, properly resourced, highly professional and apolitical office.

Report 315 - Social Responsibilities of Commonwealth Statutory Authorities and Government Business Enterprises

2.20 The Committee's Report 315 presents the findings of the Committee's Inquiry into the Social Responsibilities of Commonwealth Statutory Authorities and Government Business Enterprises. The Inquiry was commenced in September 1989 by the Sixteenth Committee and resumed by the Seventeenth Committee in June 1990 following the March Federal election. It was launched in the context of a number of significant changes that occurred in the operations of the public sector in Australia during the 1980s. An increased emphasis on cost-effectiveness and on commercial returns for commercially-oriented authorities led to concern that achievement of financial targets might be at the expense of the performance of these agencies' social responsibilities.

2.21 The focus of the Inquiry was the development of measurement and reporting of the performance by statutory authorities and government business enterprises (GBE) of their social responsibilities. Their social responsibilities were seen as including responsibilities to their employees and clients, which were considered in terms of the social justice principles of access, equity and participation. In addition, responsibilities to the wider community and the environment were considered important.

2.22 The Committee noted that social responsibilities may be imposed on organisations by law or regulation or undertaken voluntarily. Some of the budget-dependent statutory authorities claimed that their whole reason for being was to fulfil a social responsibility, such as providing a broadcasting service, which the Government had undertaken on behalf of the community. By contrast, the commercial orientation of other organisations precluded their undertaking uneconomic activity unless, like providing equal employment opportunity or training, it is also beneficial to them. While the Committee believed that the behaviour of

government entities should be of the highest standard, they should not be expected to behave with a greater degree of social responsibility than other organisations.

2.23 A theme of the Inquiry was the reporting of social responsibilities. The basis of an effective reporting system is a clear definition of programs' objectives, with targets against which achievements can be measured. Performance information should include a focus on outcomes and the use of several indicators for each program which are collected in the same form over time. It should also rely on both qualitative and quantitative data. The effective use of performance information depends on experienced staff, of which there is a shortage.

2.24 The Committee found that there was considerable variation in the extent of reporting of achievement in equal employment opportunity by different types of statutory authorities, and recommended that it should be more standardised and more consistently monitored and publicly available. The uptake of social justice concerns within the context of program management and budgeting has been slower among statutory authorities than by departments, and should be expedited and extended to the community service obligations (CSO) of GBEs. The use of consultative and advisory groups was seen as an important method of allowing input of community interests. More extensive reporting of performance in relation to responsibilities towards the environment is also specified, including any significant environmental impacts and violations of accepted standards and how these have been rectified. A 'social responsibility summary' was seen as a means of outlining activities undertaken by statutory authorities in relation to their social responsibilities.

2.25 The Committee considered the value of social responsibilities and found that, even when all the impacts of a program can be identified, it may not be cost-effective to attach a value to them and is not always easy to do so. Attaching values to the performance of social responsibilities has been most studied in relation to community service obligations placed on GBEs to provide particular services to certain classes of consumer at less than cost. Monetary values can be much more readily calculated for the costs of these programs than for the benefits they produce. Despite the difficulties associated with cost-benefit analyses, the Committee encouraged their use, particularly before major changes are made to the operation of statutory authorities.

2.26 Costing the provision of CSOs allows assessment of the efficiency with which they are provided and forms the basis for decisions about their funding. While the Government has decided on the method of least avoidable cost for estimating CSO costs, the appropriateness of this method needs to be kept under review.

2.27 Scrutiny of the reports of statutory authorities, especially when feedback is provided, applies pressure on them to behave in a socially responsible manner. So too does the guidance provided by codes of conduct for employees and the presence on the boards and among senior management of people with appropriate personal and professional qualifications.

Report 316 - The Administrative and Financial Relationships Between Medicare and Medibank Private

2.28 Report 316 presents the results of an examination made by the Committee of the financial and administrative relationships between Medicare and Medibank Private.

2.29 The Committee undertook the Inquiry in response to ongoing criticism by the Australian Health Insurance Association of the joint administration of these functions by the Health Insurance Commission. Asset utilisation practices and the method of cost apportionment had also been raised for discussion in Senate Estimates hearings on numerous occasions.

2.30 Despite advertising in the national press only two submissions were received by the closing date for submissions - one from the Health Insurance Commission and one from the Australian Health Insurance Association. As a result the Inquiry was brief. Each organisation was invited to comment on the other's submission and the input of the ANAO was also sought. The Committee decided not to hold public hearings as the issues to be considered in the Inquiry were concise and thoroughly debated in the written evidence.

2.31 Having considered the evidence, the Committee concluded that the present system is equitable and that, should instances of cross-subsidisation arise, they would be highlighted by the audit process.

2.32 Despite its brevity, the Committee considers that the Inquiry has been a valuable one, as it has provided a forum in which these long-standing concerns could be aired and counter arguments presented.

Report 317 - A champagne appetite but only a beer income - Defence's Supply Systems Redevelopment Project

2.33 Report 317 presents the Committee's findings and recommendations on the Supply Systems Redevelopment Project (SSRP), a project which aims to create a common core computing system to cater for the supply needs of the Australian Defence Force - that is the Australian Army, the Royal Australian Navy and the Royal Australian Air Force. SSRP is a very large and complex project and despite having commenced in the mid-1970s, is not scheduled to be completed until 1998.

2.34 SSRP is closely linked to DESINE (the Defence EDP Systems Integrated Network Environment), a concept or strategy aimed at the decentralisation and standardisation of Defence computing. During the Inquiry a significant amount of time was taken up examining various aspects of the DESINE contract - a five year contract with IBM which makes IBM the sole supplier of computing equipment until February 1994. Although the DESINE Request For Tender explicitly sets out a requirement for a network architecture supporting open systems, the Department of Defence was later to describe the solution it acquired through the DESINE contract as an implementation of Systems Applications Architecture (SAA) - an IBM proprietary architecture.

2.35 The Committee expressed its concern about the possibility that the Department of Defence might be unable to move from IBM equipment after the expiration of the DESINE contract without incurring untenable costs and delays through having to redevelop all the systems developed under IBM's SAA. The Committee's view expressed in the Report is that the Department's commitment to IBM and more particularly to SAA, unless carefully managed, would leave it with no easy path to open systems and other vendors' solutions. The Committee found that while the Department set out with a clear intention to support international standards the outcome of the tendering process left it with an unsatisfactory solution. The Committee also found the inclusion of a sole supplier clause in the DESINE contract to have been unsatisfactory and recommended that:

- no future Commonwealth information technology acquisition contract contain a sole supplier clause; and
- no future information technology acquisition contract be written in such a way that a sole supplier could eventuate.

2.36 The Committee considered that the achievements of SSRP have not been encouraging. Progress has been slow and the Project has continued to slip behind schedule. The assessment made by the Committee was that the slippage was to a large extent the result of poor administration and management of the Project at a global level.

2.37 An integral part of SSRP is the development of a common core approach, that is the development of a single computer-based system to satisfy the core supply requirements of all three Services. The Committee considered that this approach had had a major impact on the progress of SSRP. While the approach has potential for considerable cost saving, the Committee believed that it imposed a level of complexity on the Project which would not otherwise have existed. The Committee was therefore not convinced that the common core approach is best for Defence.

2.38 The Committee recommended that the Department of Administrative Services review and where necessary revise the tendering procedures for major information technology acquisitions systems to ensure that requirements as stated in the tender are reflected in the final contract. The Committee also recommended that all departmental annual reports include a detailed listing of current information technology assets. This recommendation stemmed from the fact that became evident during the Inquiry, that billions of dollars are spent on information technology by the Commonwealth each year but very little is known about the equipment and systems owned by Commonwealth departments. The Committee also recommended that Commonwealth agencies adopt a two-stage tendering process for all information technology projects.

Report 318 - Public Sector Research and Development: Volume 1 of a Report on Research and Development

2.39 In September 1989, the Sixteenth Committee responded to public concerns over the funding and conduct of the national research effort by embarking on an inquiry into publicly performed research and development (R&D), 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.

2.40 Following the 1990 Federal election, the Seventeenth Committee identified emerging concerns over the failure to utilise the excellent research conducted in Australia for the nation's industrial development and economic advancement. The Committee resolved to extend the Inquiry's terms of reference to include a review of the Commonwealth's support for private sector investment in R&D, particularly its efficiency and effectiveness.

2.41 Report 318, which was tabled on 25 June 1992, is the first part of the Committee's report on the Inquiry and deals with some of the general issues relating to research and its development and commercialisation and with the Government's support for R&D in the public sector. The crucial point in considering the contribution of R&D to the nation is its interrelatedness with many other facets of national endeavour and the policies determining them. The education system must deliver adequately trained personnel to carry out and manage the research effort and a sufficiently scientifically literate population to understand and exploit the results of research for economic advantage; accommodation and equipment commensurate with the pursuit of sophisticated research must be provided; and research must be an integral part of the industrial process if it is to contribute to the maximum commercially.

2.42 At a time of economic restraint, there is an urgent need for a systematic means of determining priorities both for the national research effort and the development of the research programs of individual research organisations. This in turn requires adequate data on which decisions can be based and which, in many cases, are lacking. The Committee identified two significant general principles for use in planning:

- it is essential that the nation's capacity for long-term basic research be maintained; and

- the public sector research organisations should not be involved in research which the private sector could perform for economic benefit but should concentrate on long-term and public-good research.

2.43 The commercial use of research carried out by public sector research organisations requires the building and strengthening of linkages between them and industry. Making better use of the public sector's research expertise also requires knowledge of the costs of commercialisation so that appropriate vehicles for commercialising research can be selected. In addition, it is necessary to ensure an adequate return on the Government's investment in research, for example, by charging the full cost of carrying out contract research.

2.44 The general issues outlined in the previous paragraphs were the subject of 50 recommendations by the Committee. In addition, the Committee examined five public sector research organisations in detail: CSIRO, the Defence Science and Technology Organisation, the Australian Nuclear Science and Technology Organisation (ANSTO), the Australian Institute of Marine Science and the Bureau of Mineral Resources. A number of common themes emerged from the evidence provided to the Committee by these organisations. They included a shortage of funds for capital works, staffing difficulties, the impact of the efficiency dividend and the requirement to seek funds from external sources, and the inappropriateness of annual and even triennial funding regimes for organisations with long-term programs. Important recommendations arising from the work of ANSTO related to the provision of a nuclear waste repository, regular inspections of ANSTO's reactors and research on radioactive waste management.

Chapter 3

INQUIRIES IN PROGRESS

3.1 This chapter provides a brief description of the inquiries being conducted by the Committee as at 30 June 1992. 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

3.2 The first volume of the Committee's Report on Research and Development was tabled on 25 June 1992. It covered a number of general issues relating to research and its development and commercialisation and the Government's support of public sector research. Volume 2, which is expected to be tabled during the Budget Session of 1992, will deal with the Committee's second term of reference, the Commonwealth's support for the private sector's investment in R&D.

3.3 The background to this part of the Committee's Inquiry is the need for Australia to combat its current account deficit by reducing imports and increasing exports of value-added and sophisticated manufactured goods. With its well-developed capacity for research, Australia should be in a good position to achieve improved performance but this has not proved to be the case.

3.4 Evidence provided to the Committee and a number of recently published reports have identified some of the significant impediments to the process of innovation, in which research is taken to marketable product, process or service. They exist in the taxation regime, the lack of available capital especially to small and medium-sized businesses, the generally small size of Australian firms, insufficient management and marketing skills and inadequate recognition at the corporate level of the need for innovation as a means of developing and maintaining a competitive position.

3.5 A range of government programs have been established to support different stages in taking research to the market. They include stimulation of investment in R & D through taxation measures, grants for precompetitive research such as the *Generic Technology Grants Scheme*, building linkages between researchers and industry through *Cooperative Research Centres* and programs such

as the National Teaching Company Scheme and between industry and large government customers for trialing and demonstration purposes, and assistance in developing management and marketing skills by tertiary institutions and the National Industry Extension Service.

3.6 The Committee will examine these programs from the point of view of their contribution to overcoming the existing impediments to the commercialisation of research. Such an evaluation depends on the availability of data on program performance and the appropriateness of the data collected will be a focus for the Committee's consideration. The administration of the suite of government programs is also an important point for scrutiny, as is the most suitable balance between different types of support to produce maximum effect.

Midford Paramount Case and Related Matters

3.7 The Inquiry into the Midford Paramount Case and Related Matters was referred to the Committee by the Senate on 5 December 1990.

3.8 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 \$4.5m in Customs duties.

3.9 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;

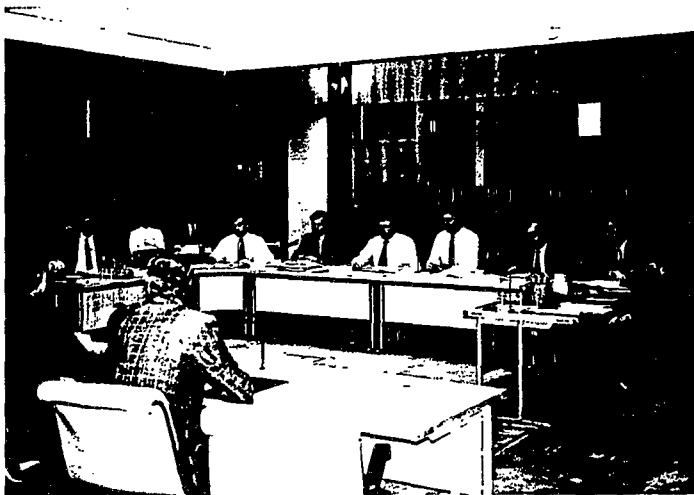
- (c) the practice, propriety and method of the Australian Customs Service of gathering evidence for prosecutions and dealing with the public in the course of such investigations;
- (d) the actions of the Minister for Industry, Technology and Commerce and successive Ministers responsible for Customs 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.

3.10 Up to the end of June 1992 the Committee received 111 public submissions and a significant number of confidential submissions. On 8 August 1991 the first public hearing was held, the delay having resulted from a request from the Director of Public Prosecutions who argued that media coverage of the proceedings might prejudice another matter before the courts. Twelve hearings had been conducted at the end of June 1992. The delays in receiving evidence and the complexity of the Inquiry led to the Senate granting an extension of the reporting date to 20 August 1992.

Review of the Independent Auditor

3.11 In June 1991, the Committee commenced a review of the Independent Auditor of the ANAO. The Independent Auditor is appointed under the *Audit Act 1901* to carry out audits of the ANAO'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.

3.12 The Committee's review is a broad-ranging one, focussing on the role and work of the Independent Auditor. The Committee received 16 submissions from Commonwealth Government departments, private accountants and State Auditors-General. Overseas contributions came from Canada, New Zealand and the United Kingdom. The Committee subsequently took evidence at a public hearing in Canberra on 8 May 1992.



Public hearing held on 8 May 1992 as part of the Review of the Independent Auditor

Review of Auditor-General's Reports

3.13 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 sometimes been referred to the relevant committee for examination. Where these reports have not been referred to another committee, the Joint Committee of Public Accounts has continued its traditional scrutiny role. Work on reviewing a number of Auditor-General's reports continues.

Australian Taxation Office

3.14 In November 1991, the Committee resolved that it would conduct an inquiry into the administrative procedures of the Australian Taxation Office. The Inquiry was advertised nationally on 8-9 February 1992 and invitations to lodge written submissions were provided to all interested community and professional organisations. By 30 June 1992, the Committee had received 58 written submissions,

undertaken inspections of the Taxation Office's National, Adelaide and Parramatta offices and conducted formal public hearings in Canberra and Adelaide.

3.15 The Terms of Reference for this Inquiry illustrate the breadth of the subject under investigation:

To inquire into and report on the administrative procedures adopted by the Australian Taxation Office (ATO) in the collection of taxation revenues pursuant to the *Income Tax Assessment Act 1936-1991*, with particular reference to :

- . the administrative and operational structures of the ATO and the application of common standards of practice across Australia;
- . the efficiency and effectiveness of self assessment;
- . the authority and application of taxation rulings;
- . the use of information technology within the ATO; and
- . the resources of the ATO and their allocation.

3.16 The efficiency of the Australian Taxation Office in collecting taxation revenues plays a significant role in the economic stability of the Australian economy and because of this, the Inquiry is regarded as one of the more important undertaken by the Committee in recent times.

3.17 The Committee previously examined the Taxation Office in 1987 when it inquired into a proposal to re-equip and redevelop the computer environment of the Office. The Committee's report on that inquiry, Report 287, has formed a useful background for the Committee's consideration of the Taxation Office's modernisation program, which is intended to equip the Office into the 21st century.

Human Resource Management

3.18 The Committee identified the need for this Inquiry in recognition of two factors; one was the extensive legislative and administrative changes which have occurred in the management of the Australian Public Service (APS) in the previous decade. The other factor was the Committee's conviction that the future productivity

of the APS would depend to a large degree on the quality and commitment of the staff of the APS and their ability to implement and/or adapt to these changes.

3.19 The Committee's purpose in conducting this Inquiry was to assess the impact of the reforms, in particular those associated with the abolition of the Public Service Board as the central human resource management agency for the APS and the decentralisation of its functions to a number of other coordinating agencies and line departments.

3.20 The current emphasis on decentralisation of central agency functions and devolution of management practices to departments and agencies has created a changed climate. Agencies have had more opportunity to manage and to achieve the satisfaction which accompanies improved efficiency whilst providing improved job satisfaction for staff and improved client satisfaction in terms of service delivery. At the same time, agencies have not had the support of a single central agency for direction and guidance to facilitate this approach. Consequently the APS has been faced with the dilemmas of preserving fundamental APS principles in a climate of devolution and diversity whilst at the same time recognising the value of devolution and diversity and facilitating its implementation.

3.21 The Committee resolved to undertake the Inquiry on 9 October 1991 and agreed on the following terms of reference:

To inquire into the efficiency and effectiveness of management of human resources in the Australian Public Service with particular reference to:

- . recruitment and staff career development;
- . the effects of corporate restructuring and general rationalisation on human resources;
- . professional training and development; and
- . the Senior Executive Service.

3.22 In January 1992 the Inquiry was advertised in the national press inviting submissions. Interested parties in both the private and public sectors were also contacted and invited to lodge submissions by 13 March 1992. Because of the interest generated in the Inquiry, the Committee extended the date by which submissions would be received to allow all parties the maximum opportunity to contribute and respond to matters raised. As of 30 June 1992, 78 submissions had been received.

3.23 The issue of human resource management in the public sector generally has been a major focus for conferences and seminars this year. For example, the Chairman delivered the keynote address to an AIC conference on 'Human Resource Management in the Public Sector' in Sydney in June.

3.24 In addition, the Committee is particularly anxious to obtain the views of public servants and for this reason is planning to hold a seminar in July 1992. The seminar is to be co-hosted by the Royal Institute of Public Administration, Australia (ACT Division) and is scheduled to be held on 22 July 1992 at Parliament House.

3.25 Prior to the commencement of public hearings, the Committee is being briefed by staff from the Public Service Commission, who also facilitated an inspection of their premises. Hearings are to commence in July, with the report due to be tabled in December 1992.

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.

Conferences

4.2 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 included:

Financial Management Reforms and Accountability

4.3 On 7 November 1992 the Chairman addressed the Public Sector Accountants Committee of the ACT Division of the Australian Society of Certified Practising Accountants.

4.4 The Chairman commented in his address on the information being provided to the Parliament and how with the introduction of program budgeting and program management there has been a greater emphasis given to reporting information on performance. He noted that the information being provided to Parliament still needs to be refined.

4.5 Other issues covered included the running costs system, the training/education to be undertaken, devolution and the attitude change in respect of interdepartmental charging for the provision of goods and services.

Annual Reporting in the Public Sector

4.6 On 29 November 1991 the Chairman spoke at an IIR Conference on Annual Reporting in the Public Sector held in Sydney. The title of his speech was 'Organisational Accountability and Annual Reports'.

4.7 He spoke with particular reference to the Committee's Reports 299, 304 and 309 which deal with various aspects of annual reporting. One of the main points made in this speech was the importance of having a well-informed Parliament as part of the democratic process and thus having comprehensive annual reports of the activities of government agencies.

Accountability in the Public Sector

4.8 On 31 March 1992 Senator Bronwyn Bishop addressed the ACT Division of the Australian Society of Certified Practising Accountants on the subject of 'Accountability in the Public Sector'.

4.9 Senator Bishop stated that the counterbalance to efficiency within the Public Service is the need to strike the proper level of accountability. It was her view that a direct link between the Public Service and the Parliament only served to enhance the proper relationship between the Government of the day and the Public Service.

4.10 Senator Bishop's address provided a critique of the Exposure Draft on Accountability prepared by the Management Improvement Advisory Committee. She drew upon arguments put forward by the Auditor-General, Mr John Taylor, AO, and said that the Executive should be subject to outside scrutiny. It is regrettable that the Exposure Draft detracted from the roles of the Auditor-General and the Parliament in the accountability process and seemed to accept the Executive as the head of the accountability pyramid.

Social Responsibilities of Commonwealth Statutory Authorities and Government Business Enterprises

4.11 On 3 April 1992 the Chairman presented the keynote address to a Conference on Meeting the Challenge of User Pays and Community Service Obligations. His address focussed on the findings of the Committee's Inquiry into the Social Responsibilities of Commonwealth Statutory Authorities and Government Business Enterprises.

4.12 The issues covered by the Chairman included the definition of the term 'social responsibility', corporate citizenship, measuring the performance of social responsibilities, and valuing and promoting socially responsible behaviour. He concluded by stating that the Inquiry into Social Responsibilities was part of the Committee's push to maintain and enhance the accountability of government bodies to the Parliament.

The Public Accounts Committee and Auditors

4.13 On 26 May the Vice Chairman, Senator John Watson, addressed a Conference on 'Practical Issues in Public Sector Auditing'. The topic of his address was 'The Public Accounts Committee and Auditors'.

4.14 Senator Watson commenced his address by restating that the Committee is a revered and pre-eminent committee of the Parliament and gave a brief overview of the Committee's role, method of operation and powers. He then set out the means by which the Committee links itself to both external and internal auditors in the Commonwealth public sector. In effect this is achieved through formal and informal meetings and by the inquiries established by the Committee into areas of concern to auditors. Senator Watson provided an overview of the Committee's then current Review of the Independent Auditor and some of the issues raised in the Committee's Report 296, *The Auditor-General: Ally of the People and the Parliament*.

Strategic Human Resource Management in the Public Sector

4.15 Following the announcement of the Committee's Inquiry into Human Resource Management in the Australian Public Service the Chairman received numerous requests to speak on the subject of Human Resource Management. On 17 June 1992 he presented a keynote address to a Conference on Strategic Human Resource Management in the Public Sector. The title of his address was 'Effectiveness and Efficiency of the Management of Human Resources in the APS'.

4.16 The Chairman provided an overview of the numerous changes in the human resources area that had occurred at the Commonwealth level and explained that the Committee's Inquiry arose out of a realisation that the future productivity of the Public Service will to a large degree depend on the quality and commitment of the staff of the Australian Public Service. A critical factor in achieving maximum productivity is the way in which the human resources of the Public Service are managed, particularly in a rapidly changing environment.

4.17 The Chairman then addressed the four terms of reference for the Inquiry: recruitment and staff career development, corporate restructuring and rationalisation, professional training and development, and the Senior Executive Service.

Australian Accounting Research Foundation

4.18 During the year members of the Committee maintained contact with professional bodies such as the Australian Accounting Research Foundation.

4.19 A focus of this contact was a lunchtime meeting on 22 May 1992 organised by members of the Public Sector Accounting Standards Board of the Australian Accounting Research Foundation. This meeting was attended by members and staff of the Foundation, the Committee and Senate Standing Committee on Finance and Public Administration. The gathering provided an opportunity for open discussion about a range of public sector accounting issues, in particular accountability and accrual accounting.

4.20 During 1991-92 the Foundation issued its Exposure Draft 55, *Financial Reporting by Government Departments*. The Committee viewed the Exposure Draft as an attempt to improve the relevance and reliability of government financial information and prepared a submission to the Foundation setting out its views.

Australasian Council of Public Accounts Committees

4.21 The Australasian Council of Public Accounts Committees did not meet during the 1991-92 financial year. However, contact between member committees and their respective secretariats continued on an informal basis. During the latter part of the year, the Committee was finalising arrangements for the Mid-Term Meeting of the Council to be held in Canberra on 21 July 1992.

Chapter 5

ISSUES ARISING FROM THE COMMITTEE'S ACTIVITIES

5.1 This chapter highlights a number of matters which relate to the work of the Committee and which the Committee considers warrant mention.

Publication of Evidence by Sectional Committees

5.2 The issue of publication of evidence by the Committee's sectional committees was presented in the Committee's Report 298, *Report of Activities July 1988-June 1989*, Report 307, *Activities 1989-90* and again last year in Report 311, *Activities 1990-91*.

5.3 All three reports referred to the issue of the protection offered to publishers of evidence given to sectional committees. To date the matter remains unresolved and for the benefit of those interested in this matter the text from Report 311 explaining the issue is reproduced below in paragraphs 5.4-5.11.

5.4 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 subsection 2(2) of the *Parliamentary Papers Act 1908*.

5.5 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*.

5.6 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.

5.7 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.

5.8 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.

5.9 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, he 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.

5.10 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. 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 his Department 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'.

5.11 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'.

5.12 The delay in finalising this matter remains a matter of concern to the Committee, not only in terms of the legal issue to be resolved but also now in terms of the operations of the Attorney-General's Department.

Developments in Response to Report 296

5.13 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.

5.14 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.

5.15 This review was completed in early 1990 and in December 1990 the Government announced its decision that the ANAO would not receive any funds additional to the \$2m per annum increase which the Government 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 those audits.

5.16 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.

5.17 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 work has commenced on the drafting of the new legislation. During the year, the Committee was briefed on the proposed content of this legislation by officers from the Department of Finance and the ANAO.

5.18 During the year the Committee reiterated to the Department of Finance 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.

5.19 Although the Committee acknowledges the Government's response that the audit committee is a matter for the Parliament to decide, it has continued to argue 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. During the year the Committee wrote to the Prime Minister on this issue. However, it now appears the Auditor-General bill will not be introduced into the Parliament until 1993 and under these circumstances the Committee is considering alternative courses of action.

Interruption to Public Hearing

5.20 On 29 May 1992 a public hearing being conducted by the Committee was briefly adjourned following continued interruption by a person observing the hearing from the public gallery. This person had made a submission to the Inquiry and demanded the right to speak while evidence was being given by an invited group of witnesses. Despite requests from the Chairman to refrain from interrupting the proceedings, the person continued to claim a right to be heard. Eventually the Chairman declared a short adjournment and attendants were asked to remove the person from the Committee Room.

5.21 This type of occurrence is rare. Nevertheless, for future inquiries the Committee will ensure that correspondence to those who have made submissions to an inquiry will clarify the status of observers in the public gallery.

Quality of Submissions

5.22 The quality of submissions is a recurring theme in the Committee's reports of its activities. In general the standard of written evidence presented to the Committee is good with some submissions being outstanding; however, there are occasions when submissions from departments are difficult to digest.

5.23 During the year there were a number of occasions when submissions were found to be nothing more than a collection of related papers, indicating that no attempt had been made to provide any real synthesis of the available information. While in certain cases this may be unavoidable, the Committee generally views this approach as unsatisfactory. Accountability depends on good quality information being presented in a clear and logical manner. Failure to present information in this way only serves to hinder the work of the Committee.

Online Evidence

5.24 The year saw the successful completion of a pilot study to assess the loading of transcripts of evidence from public hearings onto the Parliamentary Database. The pilot study was organised by the Department of the Parliamentary Reporting Staff and involved a small number of inquiries being conducted by Senate and House of Representatives Standing Committees and two inquiries being conducted by the Joint Committee of Public Accounts.

5.25 The pilot study proved to be a success and now work is proceeding towards the loading of all current inquiry hearings onto the Parliamentary Database. The advantages of this facility are significant. Not only can committees now interrogate their evidence faster and more systematically but they have the potential to complete reports in a shorter time frame as a result of having quick and ready access to their evidence.

Scrutiny by House of Representatives Standing Committees

5.26 In Report 304, *Guidelines for Departmental Annual Reports*, the Committee 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. Similar recommendations were also made by the House of Representatives Standing Committee on Finance and Public Administration and the House of Representatives Procedure Committee. In making this recommendation the Joint Committee of Public Accounts saw that

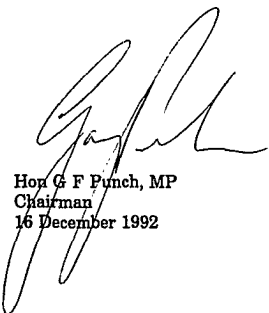
reviews by House of Representatives Standing Committees would provide an incentive for the improvement of the reports. Such reviews would also complement the well-established Senate Estimates process and give Members of the House of Representatives the opportunity to gain an insight into the operations of departments.

5.27 Sessional Order 28B was subsequently amended to state that:

Annual reports of government departments and statutory authorities tabled in the House shall stand referred to the relevant committee for any inquiry the committee may wish to make.

5.28 The Committee notes that as at 30 June 1992 Standing Committees have not sought to initiate inquiries based on annual reports or to undertake significant reviews of aspects of departmental administration.

5.29 The Committee also notes that few Standing Committees are taking the opportunity to examine reports of the Auditor-General which fall within their area of responsibility. However, this does not mean that these reports are not receiving parliamentary scrutiny as the Joint Committee of Public Accounts has a statutory responsibility to examine reports of the Auditor-General. It should be noted that as the number of Auditor-General's reports tabled continues to grow this is having a significant effect on the workload of the Committee.



Hon G F Punch, MP
Chairman
16 December 1992

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 and the inquiries each committee managed during 1991-92.

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

Sectional Committees

Sectional Committee A

Mr Punch (Chairman), Senator Watson, Senator Bishop, 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.

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.

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.

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 addition to these Sectional Committees, two Sectional Committees were established to conduct the Inquiry into Human Resource Management and the Inquiry into the Australian Taxation Office. The memberships of these Sectional Committees are:

New Sectional Committee A

Mr Punch (Chairman), Senator Bishop, Mrs Crosio, Mr Fitzgibbon, Senator Giles, Mr Langmore, Senator Reynolds, Mr Scott, Mr Somlyay.

Inquiry:

Inquiry into Human Resource Management.

New Sectional Committee B

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

Inquiry:

Inquiry into the Australian Taxation Office.

New Sectional Committee C

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

Inquiry:

Inquiry into the Relationship between the Health Insurance Commission and Medibank Private.

SECRETARIAT STAFFING

The staff engaged with the Committee as at 30 June 1992 were:

Secretary:	Mr Trevor Rowe
Sectional Committee Secretaries:	Dr John Carter Dr Sarah Hnatiuk Ms Sue Morton
Inquiry Officer:	(vacant)
Secondees:	Mr Simon Edwards (Department of Finance) Mr David Spedding (Australian National Audit Office) Mr Tony Lawrence (Australian National Audit Office)
Administrative Officers:	Mrs Laraine Brennan Miss Yolanda Campagna Mrs Lorraine Hendy

Other staff who worked in the Secretariat during the year were:

- . Ms Jennifer Blood
- . Mr Richard Cavanagh
- . Mr Patrick Regan
- . Mrs Geraldine Skinner
- . Ms Fiona Taylor
- . Ms Jane Vincent

In addition to the secondees listed above, two officers from the Australian National Audit Office assisted the Committee during 1991-92. They were:

- . Dr Michael Ryan
- . Mr John Wood

During 1991-92 the Committee engaged one consultant, Mr Stuart Alford of Ernst & Young, to assist with the Review of the Independent Auditor.

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
Sugar	15 Sep 1922	48 of 1922
Sugar	13 Oct 1922	68 of 1922
Third General Report	13 Jun 1923	5 of 1923
Expenditure Upon Air Services	4 Jul 1923	19 of 1923
War Service Homes Disposals	22 Aug 1923	42 of 1923
Lithgow Housing Scheme	28 Mar 1924	59 of 1923-24

<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>
Canberra Housing	2 Apr 1924	58 of 1923-24
Expenditure 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: 1952-1992**

<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 Orgainsations; 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 1 - The Budget Speech; the Estimates of Receipts and Expenditure and the Appropriation Bills	11 Nov 1954	37 of 1954-55	101
19	Treasury Minute and Comments of Postmaster-General's Department on 12th Report of the 1952-54 Joint Committee of Public Accounts - Postmaster-General's Department	5 May 1955	97 of 1954-55	*

<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 590 - St Mary's	15 May 1958	28 of 1958	*
40	The Finance Statement	19 Aug 1958	39 of 1958	44
41	Expenditure from Advance to the Treasurer: Commonwealth Consolidated Revenue Fund for the year 1957-58	25 Sep 1958	65 of 1958	51
42	Treasury Regulation 52	8 Oct 1958	60 of 1959-60	48

<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 38 (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 <ul style="list-style-type: none"> . Dept of the Army <ul style="list-style-type: none"> - Examination and Certification of Overseas Vouchers - Accounting procedures . Dept of Air <ul style="list-style-type: none"> - Examination and Certification of Overseas Vouchers - Accounting procedures . Dept of the Interior <ul style="list-style-type: none"> - Bureau of Meteorology . Repatriation Dept <ul style="list-style-type: none"> - amendments of regulations . The Appropriation Act <ul style="list-style-type: none"> - 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 			
	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			
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>
	- Buildings, works, fittings and furniture			
	. Dept of External Affairs			
	- Salaries			
	- Administrative expenses			
	- Embassy, Indonesia			
	- Repairs and Maintenance			
	. Dept of Interior			
	- Real Estate Management			
	- News and Information Bureau			
	- ACT Services			
	- ACT Police			
	- Other Repairs and Maintenance			
	- Capital works and services			
	. Dept of Immigration			
	- overseas transfers			
	. Dept of Supply			
	- Salaries			
	- Administrative expenses			
	. Commonwealth Railways			
	- Trans-Australia Railway			
	- Central Australia Railway			
	- Seat of Govt. Railway			
	- Capital works and services			
	. Dept of the Navy			
	- Administrative expenses and general services			
	- Equipment and stores			
	. Dept of Air			
	- Administrative expenses and general services			
	- Forces overseas			
	- Equipment and stores			
	. Parliamentary Library			
	- Administrative expenses			
	. Dept of Primary Industry			
	- Administrative expenses			
	- Administration of Commerce (Trade Descriptions) Act			
	- Division of Agricultural Economics			
	. Dept of Territories			
	- Salaries			
	- Administrative expenses			
	- Northern Territory Administration			
	- Northern Territory (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>
65	Treasury Minutes on the: 50th Report - The Reports of the Auditor-General - Financial Year 1958-59 Part I; 53rd Report - The Reports of the Auditor-General - Financial Year 1959-60; 60th Report - Expenditure from the Advance to the Treasurer - Commonwealth Consolidated Revenue Fund for the year 1961-62; 62nd Report - The Budget (Financial Documents); and 63rd Report - Expenditure from Advance to the Treasurer (Appropriation Act 1962-63) and Treasury Minute on the 52nd Report	7 May 1964	45 of 1964-65-66	*
66	The Reports of the Auditor-General - Financial year 1962-63 <ul style="list-style-type: none"> . Dept of Interior <ul style="list-style-type: none"> - Advances for the Purchase or Construction of Houses - Accounting - Hotels and Guest Houses - Parks and Gardens Section <ul style="list-style-type: none"> - Canberra - Furniture and Equipment in Public Schools . Dept of Territories <ul style="list-style-type: none"> - Sundry Debtors - Assets and Property Register - Construction of Dwellings Financed from Capitals works and services . Dept of Supply <ul style="list-style-type: none"> - Accounting for Clothing Factory and Engine Works Activities - Costs of Maintaining Capacity of Factories . Commonwealth Stores Supply and Tender Board 	20 May 1964	47 of 1964-65-66	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"> . Dept of Trade <ul style="list-style-type: none"> - Accounting at overseas posts - Temporary Advances - Special Appropriations - Recording and Recovery of Debts - Internal Audit . Dept of Primary Industry <ul style="list-style-type: none"> - Expenditure of Excess of Amounts Authorised - Repayment and Advances . Dept of Territories <ul style="list-style-type: none"> - Business undertakings and Public Utilities - Housing Commission - The Corporation of the City of Darwin - Internal Audit (Papua and New Guinea) 			
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) <ul style="list-style-type: none"> . Dept of Interior <ul style="list-style-type: none"> - Surveys - News and Information Bureau - National Capital Development Commission - ACT General Services - CSIRO . Dept of Air <ul style="list-style-type: none"> - Administrative Expenses and General Services . Dept of External Affairs <ul style="list-style-type: none"> - Administrative expenses overseas posts - Salaries 	22 Oct 1964	131 of 1964-65-66	79

<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 			
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 form 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"> - Forrestry 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 64th, 61st and 66th Reports	24 Mar 1966	275 of 1964-65-66	
80	Department of Customs and Excise - Excise Control Procedures	31 Mar 1966	276 of 1964-65-66	90
81	The Supplementary Report of the Auditor-General - Financial year 1964-65 (The Canberra Community Hospital)	18 Aug 1966	319 of 1964-65-66	95
82	Expenditure from the Advance to the Treasurer (Appropriation Act 1965-66) <ul style="list-style-type: none"> - Dept of Air <ul style="list-style-type: none"> - Temporary and exempt employees - Office requisites and equipments etc - Attorney-General's Dept <ul style="list-style-type: none"> - High Court - Travel expenses - Courts and Registration Offices Jurors' and Witnesses' fees - Courts Office (NT) - Temporary and Casual employees - Dept of Civil Aviation <ul style="list-style-type: none"> - Salaries 	11 Oct 1966	352 of 1964-65-66	95

<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"> . CSIRO <ul style="list-style-type: none"> - Postage, telegram and telephone services - Agricultural research - Information and publication - Physical research . Dept of Customs and Excise <ul style="list-style-type: none"> - Temporary and casual employees - Uniforms and protective clothing . Dept of External Affairs <ul style="list-style-type: none"> - Special Commonwealth African Assistance Plan - Furniture and fittings - Rent and maintenance - Incidental and other expenditure - Salaries and allowances . Dept of Immigration <ul style="list-style-type: none"> - Salaries - Travel - Postage, telegrams and telephone services - Migration Office - salaries of locally engaged personnel . Dept of the Interior <ul style="list-style-type: none"> - Bureau of Meteorology . Dept of National Development <ul style="list-style-type: none"> - Bureau of Mineral Resources . Dept of Primary Industry <ul style="list-style-type: none"> - Postage, telegrams and telephone services - Administration of the Commerce (Trade Descriptions) Act . Prime Ministers Dept <ul style="list-style-type: none"> - Commonwealth Office of Education - Australian Universities Commission - Public Service Board . Dept of the Senate <ul style="list-style-type: none"> - Salaries - Printing etc - Inter-Parliamentary Union conferences 			

<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 Social Services <ul style="list-style-type: none"> - Temporary and casual employees - Postage, telegrams and telephone services . Dept of Trade and Industry <ul style="list-style-type: none"> - Travel - Commercial Intelligence Service . Dept of Works <ul style="list-style-type: none"> - Travel 			
83	The National Capital Development Commission	11 Oct 1966	351 of 1964-65-66	97
84	Expenditure from the Consolidated Revenue Fund for the year 1965-66 <ul style="list-style-type: none"> . Dept of External Affairs <ul style="list-style-type: none"> - Economic Development under the Colombo Plan - Capital Works and Services, overseas posts . Dept of Housing War Service Home Relief Trust Account . Dept of Immigration <ul style="list-style-type: none"> - Migration Office - furniture and fittings . Dept of the Interior <ul style="list-style-type: none"> - Acquisition of Sites and Building - Dept of the Navy - ACT Police - Clothing and Equipment . Dept of National Development <ul style="list-style-type: none"> - Postage, Telegrams and Telephone Services - Forestry (NT) - Aerial Photography . Dept of Primary Industry <ul style="list-style-type: none"> - Postage Administration of Commerce (Trade Descriptions) Act . Prime Minister's Dept <ul style="list-style-type: none"> - High Commissioner's Office - UK 	13 Oct 1966	350 of 1964-65-66	130

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	<ul style="list-style-type: none"> . Dept of Industry and Trade <ul style="list-style-type: none"> - Trade Promotion Visits - Trade Publicity . Dept of the Treasury <ul style="list-style-type: none"> - Office requisites, equipment etc - Loan Management Expenses . Dept of Works <ul style="list-style-type: none"> - Furniture & Fittings - Depts of Customs and Excise and Treasury . ACT Capital Works and Services 			
85	Automatic Data Processing	26 Oct 1966	364 of 1964-65-66	122
86	Automatic Data Processing (The Bureau of Census and Statistics Network)	26 Oct 1966	360 of 1964-65-66	122
87	The Report of the Auditor-General - Financial Year 1965-66 <ul style="list-style-type: none"> . Dept of External Affairs <ul style="list-style-type: none"> - overseas accounts . Dept of the Interior <ul style="list-style-type: none"> - Miscellaneous Revenue . Dept of the Navy - vehicle replacement policy . Northern Territory Tourist Board <ul style="list-style-type: none"> - accounting standards . Dept of Primary Industry <ul style="list-style-type: none"> - Levies and Charges - collection action - accounting . Dept of Trade and Industry <ul style="list-style-type: none"> - Departmental accounting standards . Depts of Trade and Industry and Primary Industry (Joint Accounting Arrangements) 	20 Oct 1966	361 of 1964-65-66	91
88	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) <ul style="list-style-type: none"> . Dept of Air - Travel . Dept of the Army - Pay and Allowances . Dept of Civil Aviation <ul style="list-style-type: none"> - Cocos Islands Working Advance . Dept of External Affairs <ul style="list-style-type: none"> - Salaries - Administrative expenses - Capital works and services . Dept of Housing - Temporary and Casual Employees . Dept of the Interior <ul style="list-style-type: none"> - travel - ACT City Omnibus Service . Dept of National Development <ul style="list-style-type: none"> - Bureau of Mineral Resources - Forestry and Timber Bureau . Dept of the Navy <ul style="list-style-type: none"> - 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 Minuta - 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>
	Dept of Education and Science			
	- Commonwealth Technical Scholarships Scheme			
	- Australian National University research and investigation in advanced education			
	Dept of External Affairs			
	- Publications			
	- Communication Equipment			
	- International Atomic Energy Agency			
	- Eastern Regional Organisation of Public Administration			
	- OECD Assistance Committee			
	- International Development and Relief Salaries			
	- Administrative Expenses			
	- Capital Works			
	Dept of Health			
	- Payments to the States			
	Dept of Housing			
	- Salaries			
	Dept of the Interior			
	- Bureau of Meteorology			
	- Capital Works and Services			
	- Dept of Civil Aviation			
	- Acquisition of Sites and Buildings			
	- Dept of Health			
	Dept of Labour and National Services			
	- Administration of National Service Act			
	Dept of National Development			
	- Expenditure under the River Murray Waters Act			
	Dept of the Navy			
	- Travel			
	- General Stores			
	- Ships, Aircraft, Machinery and Plant Repair			
	- Naval Construction			
	- Recoverable expenditure			
	- UK, other countries			

<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 <ul style="list-style-type: none"> - Stores and Material - Capital works and services . Dept of Primary Industry <ul style="list-style-type: none"> - Office requisites and equipments - salaries - recoverable expenditure - UK - payments to or for the States . Repatriation Dept <ul style="list-style-type: none"> - telephone rental concessions to pensions . Dept of Shipping and Transport <ul style="list-style-type: none"> - purchase Ships, materials and equipments . Dept of Territories <ul style="list-style-type: none"> - Christmas Island - salaries - Papua and New Guinea - Miscellaneous Service - Capital Works and Services . Dept of Works <ul style="list-style-type: none"> - Furniture and Fittings - Depts of Civil Aviation and Immigration - Repairs and Maintenance - Dept of Territories - Buildings, Works, Fittings and Furniture - Capital works and Services - Dept of Territories 			
97	Treasury Minute on the 83rd Report - The National Capital Development Commission	6 Jun 1968	52 of 1968	*
98	The Report of the Auditor-General - Financial Year 1966-67 <ul style="list-style-type: none"> . Accounting arrangements <ul style="list-style-type: none"> - North America . Attorney-General's Dept <ul style="list-style-type: none"> - Commonwealth Police Force Salaries Fraud . Dept of National Development <ul style="list-style-type: none"> - 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 <ul style="list-style-type: none"> - Stores and Store Accounting - Destroyers . Norfolk Island Administration <ul style="list-style-type: none"> - Internal revenue . Postmaster-General's Dept <ul style="list-style-type: none"> - Losses and Stores . Dept of Shipping and Transport <ul style="list-style-type: none"> - Purchase of the M.V. "Noel Buxton" . Dept of Supply <ul style="list-style-type: none"> - Weapons Research Establishment, Woomera - Community Store . Dept of Works <ul style="list-style-type: none"> - Customs House, Melbourne 			
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 <ul style="list-style-type: none"> - Patent, Trade Marks, Designs and Copyright Offices - Travel - Courts Office (NT) - Jurors' and Witnesses' Fees . Dept of External Territories <ul style="list-style-type: none"> - Capital Works and Services . Dept of the Interior <ul style="list-style-type: none"> - 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 			
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	7 Nov 1968	215 of 1968	*
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 - <i>administrative expenses</i> . 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>
	<ul style="list-style-type: none"> . 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) <ul style="list-style-type: none"> . 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) <ul style="list-style-type: none"> . 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, Accommodation, 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 <ul style="list-style-type: none"> . Australian Dairy Produce Board <ul style="list-style-type: none"> - Delay in Submission of Dairy Industry Stabilisation Account . Canberra Community Hospital <ul style="list-style-type: none"> - Outstanding Debts . National Library of Australia <ul style="list-style-type: none"> - Stocktaking . Superannuation Fund <ul style="list-style-type: none"> - Late Presentation of Financial Statements 	12 Jun 1970	104 of 1970	129
120	Treasury Minute on the 102nd Report - Expenditure from the Consolidated Revenue Fund for the year 1967-68 (Appropriation Acts 1967-68)	4 Sep 1970	254 of 1970	•
121	The Department of Shipping and Transport	4 Sep 1970	155 of 1970	143
122	Treasury Minutes on the: 85th Report - Automatic Data Processing; and 86th Report - Automatic Data Processing (The Bureau of Census and Statistics Network)	15 Sep 1970	156 of 1970	•
123	Expenditure from Advance to the Treasurer (Appropriation Acts 1969-70) <ul style="list-style-type: none"> . Dept of Civil Aviation <ul style="list-style-type: none"> - Capital Works and Services . Dept of Education and Science <ul style="list-style-type: none"> - ACT Pre School Teachers Salaries . Dept of Interior <ul style="list-style-type: none"> - Postage, Telegrams & Telephone Services 	28 Oct 1970	235 of 1970	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"> - 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 			
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 	30 Oct 1970	237 of 1970	142

<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 <i>Taxation Office</i> - 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 Minuta - 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"> - Metric 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>
	Act 1966-67); and 96th Report - Expenditure from the Consolidated Revenue Fund for the Year 1966-67			
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	
137	The Report of the Auditor-General - Financial Year 1970-71 <ul style="list-style-type: none"> . Dept Army <ul style="list-style-type: none"> - Loss by Fire of Workshop Building - Purchase of Prime-Movers and Semi-Trailers . Dept Foreign Affairs <ul style="list-style-type: none"> - Accounting at Overseas Posts . Dept Interior <ul style="list-style-type: none"> - NT Misappropriations . PMG's Dept - Hirers' Television & Broadcast Licences . Dept Supply <ul style="list-style-type: none"> - Sale of Waste Paper. . Dept Works <ul style="list-style-type: none"> - Recoverable Administrative Charges - Construction of Incinerator - Fire Prevention in Computer Installations 	18 May 1972	77 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>
	118th Report - Expenditure from the Consolidated Revenue Fund for the year 1968-69 (Appropriation Acts 1968-69)			
139	Internal Audit	12 Sept 1972	181 of 1972	149
140	Expenditure from the Advance to the Treasurer (Appropriation Acts 1971-72)	21 Sept 1972	182 of 1972	149
	<ul style="list-style-type: none"> Dept Air <ul style="list-style-type: none"> - Pay for Citizen's Air Force - Civil Personnel Salaries - Administrative Expenses Attorney-General's Dept <ul style="list-style-type: none"> - Australian Police in UN Peacekeeping Force in Cyprus Dept Education & Science <ul style="list-style-type: none"> - ACT School Janitor Services - ACT Pre-School Education - NT Schools Cleaning - NT Commonwealth Teachers' Salaries Dept External Territories <ul style="list-style-type: none"> - PNG Public Service, Salaries & Training Dept Supply <ul style="list-style-type: none"> - Administrative Expenses - Defence Research Establishments Salaries - Furniture Removals Dept Trade & Industry <ul style="list-style-type: none"> - Trade Commissioner - Salaries and Other Expenditure 			
141	Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1971-72)	24 Oct 1972	215 of 1972	149
	<ul style="list-style-type: none"> Dept Air <ul style="list-style-type: none"> - Overtime - Aircraft Purchase, Manufacture & Lease 			

<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 <ul style="list-style-type: none"> - ANZUK Logistic Support Trust Account - Transportation Equipment . Attorney-General's Dept <ul style="list-style-type: none"> - Commonwealth Police Force . Dept Education & Science <ul style="list-style-type: none"> - Canberra School of Music - Assistance for NT Independent Schools . Dept Environment, Aborigines and the Arts <ul style="list-style-type: none"> - Commonwealth Archives Equipment . Dept Immigration <ul style="list-style-type: none"> - Migrant Hostels - Overseas Posts Property Maintenance & Furniture . Dept Primary Industry <ul style="list-style-type: none"> - Expenditure on War Service Land Settlement Scheme - Wool Reaserch 			
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	<p>The Report of the Auditor-General - Financial Year 1971-72</p> <ul style="list-style-type: none"> . Dept Air <ul style="list-style-type: none"> - Accounting for Supplies Purchased Overseas . Dept Civil Aviation <ul style="list-style-type: none"> - Fraudulent Salary Payments . Defence Services <ul style="list-style-type: none"> - Procurement in USA . Public Service Board <ul style="list-style-type: none"> - Incorrect Payments to Officers Leaving the Service . Dept Supply <ul style="list-style-type: none"> - Production Capacity at Government Factories - Over Expenditure by the Government Aircraft Factories . Dept Treasury <ul style="list-style-type: none"> - Works Services Trust Account . Dept Works <ul style="list-style-type: none"> - Tullamarine Airport Claim Against Private Consultant 	18 Oct 1973	214 of 1973	159
147	<p>Expenditure from the Advance to the Treasurer (Appropriation Acts 1972-73)</p> <ul style="list-style-type: none"> . Attorney-General's Dept <ul style="list-style-type: none"> - Overtime - Court Reporting Branch Salaries - Office of Commissioner of Trade practices - Commonwealth Police Force Salaries and Other Expenditure . Dept Capital Territory <ul style="list-style-type: none"> - Administrative Expenses . Dept Education <ul style="list-style-type: none"> - ACT Pre-School Education . Dept Northern Territory <ul style="list-style-type: none"> - 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 			
148	<p>Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1972-73)</p> <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 Nhulumbuy 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	289 of 1973	156
149	<p>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</p>	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 Assistance 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 <ul style="list-style-type: none"> - Overseas Property Bureau . Dept Special Minister of State <ul style="list-style-type: none"> - 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 <ul style="list-style-type: none"> - NT Police Force . Commonwealth Railways <ul style="list-style-type: none"> - North Australia Railways . Dept Defence <ul style="list-style-type: none"> - Computer Services - Equipment & Stores . Dept Education <ul style="list-style-type: none"> - Capital Works . Dept Health <ul style="list-style-type: none"> - Serum Laboratories Commission . Dept Media <ul style="list-style-type: none"> - AGPS - Stores Suspense Trust Account . Dept Minerals & Energy <ul style="list-style-type: none"> - BMR Contract Investigations . Dept Northern Territory <ul style="list-style-type: none"> - Traffic Administration . Dept Prime Minister and Cabinet <ul style="list-style-type: none"> - Tariff Adjustment Reduction . Dept Tourism & Recreation <ul style="list-style-type: none"> - Development of Tourist Attractions - Community Recreation Complexes - National Sporting Orgainsations 	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 <ul style="list-style-type: none"> - Transport Equipment . Dept Treasury <ul style="list-style-type: none"> - Australian Taxation Office . Dept Urban & Regional Development <ul style="list-style-type: none"> - 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 <ul style="list-style-type: none"> - Industrial Wheeled Tractors - RAAF Base Tindal . Dept Education <ul style="list-style-type: none"> - Tertiary Allowance Scheme - Salaries . Dept Manufacturing Industry <ul style="list-style-type: none"> - Production Performance Allowance Scheme . Dept Prime Minister & Cabinet <ul style="list-style-type: none"> - 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 <ul style="list-style-type: none"> - Aircraft & Equipment . Dept Education <ul style="list-style-type: none"> - Aboriginal Study Grants - Adult Secondary Education Scheme . Dept Housing & Construction <ul style="list-style-type: none"> - 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 <ul style="list-style-type: none"> - Employment Training . Dept Prime Minister & Cabinet <ul style="list-style-type: none"> - Official Hospitality . Dept Services & Property <ul style="list-style-type: none"> - Administrative Expenses . Dept Social Security <ul style="list-style-type: none"> - Welfare Salaries . Dept Special Minister of State <ul style="list-style-type: none"> - Archives - Grants Commission 			
159	Treasury Minutes on the: 144th Report - Department of Science and Education; and 146th Report - The Report of the Auditor-General - Financial Year 1971-72	20 May 1976	132 of 1976	*
160	Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1974-75) <ul style="list-style-type: none"> . Attorney-General's Dept <ul style="list-style-type: none"> - Australian Legal Aid Office . Dept Capital Territory <ul style="list-style-type: none"> - Administrative Expenses . Dept Education <ul style="list-style-type: none"> - Assistance for Isolated Children . Dept Environment <ul style="list-style-type: none"> - Consultant Fees - Acquisition of Land for Nature Conservation . Dept Labour & Immigration <ul style="list-style-type: none"> - Administrative Expenses . Dept Media <ul style="list-style-type: none"> - Film Australia . Dept Social Security <ul style="list-style-type: none"> - Homeless Persons Assistance . Dept Tourism & Recreation <ul style="list-style-type: none"> - 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	Expenditure from the Advance to the Treasurer (Appropriation Acts 1975-76) <ul style="list-style-type: none"> . Dept Aboriginal Affairs <ul style="list-style-type: none"> - Hire & Running Costs of Motor Vehicles . Dept Administrative Services <ul style="list-style-type: none"> - Office Services - Acquisition of National Relics - Cocos Islands . Attorney-General's Dept <ul style="list-style-type: none"> - Postage & Telephones . Dept Capital Territory <ul style="list-style-type: none"> - Hire & Running Costs of Motor Vehicles - ACT Police . Dept Defence <ul style="list-style-type: none"> - Replacement Equipment & Stores . Dept Education - TEAS . Dept Industry & Commerce <ul style="list-style-type: none"> - Tourism Development Loans . Dept National Resources <ul style="list-style-type: none"> - Atomic Energy Commission . Dept Prime Minister & Cabinet <ul style="list-style-type: none"> - Childhood Services . Dept Science <ul style="list-style-type: none"> - 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 <ul style="list-style-type: none"> . Dept Administrative Services - Commonwealth Government Stores Trust Account . Dept Construction <ul style="list-style-type: none"> - Fire Protection . Dept Foreign Affairs <ul style="list-style-type: none"> - Unauthorised Payment . Dept Northern Territory <ul style="list-style-type: none"> - Public Utility Services . Dept Productivity <ul style="list-style-type: none"> - Mirage Aircraft . Dept Social Security <ul style="list-style-type: none"> - Internal & External Fraud 	4 Nov 1977	232 of 1977	180
168	Expenditure from the Advance to the Treasurer (Appropriation Acts 1976-77) <ul style="list-style-type: none"> . Dept Administration Services <ul style="list-style-type: none"> - Commonwealth Police - Salaries to Staff of Minister - Capital Works . Attorney-General's Dept <ul style="list-style-type: none"> - Legal Aid . Dept Capital Territory <ul style="list-style-type: none"> - ACT Police . Dept Defence <ul style="list-style-type: none"> - Increase in Contract Price of Armoured Vehicles . Dept National Resources <ul style="list-style-type: none"> - 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>
	. Dept Science - Turn-Around Ranging Station			
169	Finance Minute on Report 157 - The Report of the Auditor-General - Financial Year 1973-74	31 May 1978	53 of 1978	*
170	Finance 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>
	<ul style="list-style-type: none"> . Dept Environment, Housing & Community Development - CALF . Superannuation Fund - Financial Statements 			
172	Financing and Administration of Property owned or leased Overseas by the Commonwealth Government	21 Nov 1978	339 of 1978	195
173	Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1977-78) <ul style="list-style-type: none"> . Dept Defence <ul style="list-style-type: none"> - Travelling & Subsistence . Dept Immigration & Ethnic Affairs <ul style="list-style-type: none"> - Assisted Migration Programme . Dept Industry & Commerce <ul style="list-style-type: none"> - 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 <ul style="list-style-type: none"> . Dept Defence <ul style="list-style-type: none"> - RAN Pipelines, Fremantle . Dept Education <ul style="list-style-type: none"> - TEAS Eligibility & Overpayments . Dept Primary Industry <ul style="list-style-type: none"> - 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	*

<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) . Dept Finance - Expenditure in Excess of Governor-General's Warrant . Dept Social Security - Administrative Expenses . Dept Transport - Salaries . Dept Veterans' Affairs - Repatriation Benefits	13 Feb 1981	64 of 1981	217
187	Reports of the Auditor-General - Financial Year 1978-79 . Dept Defence - Repair & Overhaul of Aircraft . Dept Primary Industry - Apprehension of Foreign Fishing Vessels . Dept Social Security - Payment of Pensions & Benefits Overseas	5 March 1981	65 of 1981	218
188	Annual Report 1980-81	27 Oct 1981	235 of 1981	*
189	Airport Fire Tenders	27 Oct 1981	259 of 1981	219
190	Inquiry into Petroleum Royalties and Excise	27 Oct 1981	236 of 1981	215

<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 <ul style="list-style-type: none"> - HMAS Stirling . Dept Transport <ul style="list-style-type: none"> - Second Hobart Bridge . ACT Schools Authority <ul style="list-style-type: none"> - Delays in Presentation of Financial Statements . Dept Foreign Affairs <ul style="list-style-type: none"> - 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 <ul style="list-style-type: none"> - Administrative Expenses . Dept Defence <ul style="list-style-type: none"> - Medical & Dental Services . Depts Finance & Defence <ul style="list-style-type: none"> - Natural Disaster Relief . Dept Industry & Commerce <ul style="list-style-type: none"> - 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	*

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
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

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
	<ul style="list-style-type: none"> . Dept 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 	18 June 1985	184 of 1985	258
223	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 			

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
	<ul style="list-style-type: none"> . Dept Territories & Local Government <ul style="list-style-type: none"> - 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	180 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

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
	<ul style="list-style-type: none"> . Dept 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

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
	<ul style="list-style-type: none"> . Dept 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

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
.	Dept 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			
	- Dessicated 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			

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
	<ul style="list-style-type: none"> . 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 			
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 	14 Nov 1985	351 of 1985	278

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
	<ul style="list-style-type: none"> . Dept 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 198 - 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 19 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 <ul style="list-style-type: none"> . Dept Community Services <ul style="list-style-type: none"> - Children's Services Program . Dept Defence <ul style="list-style-type: none"> - Pave Tack Target Designation System . Dept Employment & Industrial Relations <ul style="list-style-type: none"> - Wage Pause Program . Adult Wage Subsidy Scheme . Dept Finance <ul style="list-style-type: none"> - Commonwealth Superannuation Scheme - Employer Contributions by Approved Authorities or Other Bodies . Dept Health <ul style="list-style-type: none"> - National Acoustic Laboratories - Central Register of Medical Practitioners . Dept Housing & Construction <ul style="list-style-type: none"> - Payments to States for Housing Assistance . Dept Immigration & Ethnic Affairs <ul style="list-style-type: none"> - Refugee & Special Humanitarian Programs . Dept Social Security <ul style="list-style-type: none"> - Family Allowance - Family Income Supplement - Recovery of Overpayments - Double Orphans' Pensions . Dept Territories <ul style="list-style-type: none"> - Administrator of the Commissioner for Housing Loans Scheme . Dept Veterans' Affairs <ul style="list-style-type: none"> - 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	*

<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

<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 & Sitings of the Senate	1 Dec 1988	317 of 1988	*

<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

<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, 312, 321
306	Finance Minutes	20 Dec 1990	440 of 1990	*
307	Activities 1989-90	20 Dec 1990	441 of 1990	*
308	The Parliamentary Information Information Systems Office (PISO) 'Unofficial Account'	14 Mar 1991	172 of 1991	312
309	Annual Reporting Guidelines for Statutory Authorities	16 May 1991	171 of 1991	312
310	Business Migration Program	21 Jun 1991	170 of 1991	321
311	Activities 1990-91	4 Sept 1991	222 of 1991	*
312	Finance Minutes	19 Dec 1991	304 of 1991	*
313	Control of Visitor Entry	19 Dec 1991	305 of 1991	321
314	Eight Performance Audits	2 April 1992	80 of 1992	321
315	Social Responsibilities of Commonwealth Statutory Authorities and Government Business Enterprises	2 April 1992	81 of 1992	321
316	The Administrative and Financial Relationships between Medicare and Medibank Private	4 June 1992	140 of 1992	*
317	A champagne appetite but only a beer income - Defence's Supply Systems Redevelopment Project	25 June 1992	169 of 1992	n.p.

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318	Public Sector Research and Development: Volume 1 of a Report on Research and Development	25 June 1992	170 of 1992	n.p.
319	Review of the Independent Auditor - Watching the Watchdog	5 Nov 1992	250 of 1992	n.p.
320	Review of Six Performance Audits	12 Nov 1992		n.p.
321	Finance Minutes	17 Dec 1992		n.p.

- * not applicable
- n.p. not yet presented
- + Government response
- # new guidelines tabled 10 April 1991

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