



The Parliament of the Commonwealth of Australia

Joint Committee of Public Accounts

Report No. 328

Report of Activities 1992-93

December 1993

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**Joint Committee of Public Accounts**



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ISBN [... ..]

# JOINT COMMITTEE OF PUBLIC ACCOUNTS

## *Eighteenth Committee*

Mr Les Scott, MP (Chairman)

Senator Warwick Parer (Vice-Chairman)<sup>1</sup>

Senator John Watson (Vice-Chairman)<sup>2</sup>

Senator Terry Aulich <sup>3</sup>	Mr Ken Aldred, MP
Senator Bronwyn Bishop	Hon Bob Brown, MP
Senator Barney Cooney <sup>4</sup>	Mr Eric Fitzgibbon, MP
Senator Kay Denman <sup>5</sup>	Mr Alan Griffin, MP
Senator Patricia Giles <sup>6</sup>	Mr Chris Haviland, MP
Senator the Hon Margaret Reynolds	Hon Leo McLeay, MP
Senator the Hon Michael Tate <sup>7</sup>	Mr Alex Somlyay, MP
	Mr Bill Taylor, MP
	Mr Mark Vaile, MP

Secretary: Mr Trevor Rowe (until 26 November 1993)

Secretary: Mr Grant Harrison (from 29 November 1993)

- 
1. Appointed 19 August 1993
  2. Discharged 19 August 1993
  3. Discharge 17 August 1993
  4. Appointed 19 August 1993
  5. Appointed 30 September 1993
  6. Discharged 17 August 1993
  7. Appointed 5 July 1993, Discharged 19 August 1993

# JOINT COMMITTEE OF PUBLIC ACCOUNTS

## Seventeenth Committee

Hon Gary Punch, MP (Chairman)

Senator John Watson (Vice-Chairman)

Senator Terry Aulich<sup>1</sup>

Mr Ken Aldred, MP

Senator Bronwyn Bishop

Hon Janice Crosio, MP

Senator Patricia Giles

Mr Eric Fitzgibbon, MP

Senator Stephen Loosely<sup>2</sup>

Mr Duncan Kerr, MP

Senator the Hon Margaret Reynolds

Mr John Langmore, MP

Mr Gary Nehl, MP

Mr Les Scott, MP

Mr Peter Shack, MP

Mr Alex Somlyay, MP

Secretary: Mr Trevor Rowe

- 
1. Appointed 6 March 1991
  2. Discharged 6 March 1991

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## CHAIRMAN'S REVIEW



(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 1992 to 30 June 1993. 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.

In the year under review the Committee presented seven reports to the Parliament. These reports covered a wide range of subjects including human resource management in the Australian Public Service, support for private sector research and development activities, and management in a number of Commonwealth organisations - including the Australian Customs Service.

The Department of Finance and the Australian National Audit Office (ANAO) have continued to assist the Committee in its work. Both the Department and the ANAO have discussed issues with the Committee at private meetings, have appeared or assisted at public hearings, and have agreed to second officers to work on the Committee secretariat. During 1992-93 one officer from the Department of Finance and several officers from the ANAO were seconded to the secretariat. This support has been of great assistance to the Committee.

I would also like to express my appreciation for 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 former Vice-Chairman of the Committee, to Senator Warwick Parer, the current Vice-Chairman, and to all my colleagues on the Committee, for their efforts in furthering the work of the Committee.

Les Scott, MP  
Chairman

## COMMITTEE MEMBERS' BIOGRAPHICAL DETAILS

The members of the Eighteenth Committee of the 37th Parliament are shown below. Except where otherwise indicated, members were appointed to the Committee by the Senate and the House of Representatives on 12 May 1993.

### Mr Les Scott, MP (Chairman)

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. He was Queensland State President and Federal Vice President of the Union at the time of his election. In addition to his Chairmanship of the Joint Committee of Public Accounts, he is also currently serving on the House of Representatives Aboriginal and Torres Strait Islander Affairs Committee and the Joint Select Committee on Certain Family Law Issues. Mr Scott has also been a Deputy Chairman of Committees since 8th May 1990.

### Senator Warwick Parer (Vice-Chairman)

When he entered the Senate in 1984, Queensland Liberal Senator Warwick Parer brought with him the experience of a successful professional career in business and industry. Senator Parer has held a number of senior executive positions within the coal industry, including: Administration Manager, Utah Development Company; Chairman of Australian Coal Exporters; founder and Managing Director, Queensland Energy Management Pty. Ltd; and Director, Coal Resources of Queensland Pty. Ltd. He was Deputy Chairman of the Queensland Institute of Technology and an honorary trustee of the Committee for the Economic Development of Australia.

Senator Parer has been Coalition spokesman in the Senate for energy and resources; shipping and waterfront reform; land transport; industrial relations; employment and training. He is a former Shadow Minister for Administrative Services, Local Government and the ACT. As well as being Deputy Chairman of the Joint Parliamentary Committee of Public Accounts. Senator Parer is a member of Senate Estimates Committee D.

### **Mr Ken Aldred, MP**

Ken Aldred was first 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. He is actively interested in the areas of economics, industry, defence and immigration. Mr Aldred is currently Patron of the Australia Defence Association. Until recently he was Chairman of the Opposition Immigration & Ethnic Affairs Committee, and was formerly Chairman of the Opposition Treasury & Finance Committee. He has also been Chairman of the Opposition Defence Committee. Mr Aldred joined the Public Accounts Committee in May 1990.

### **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 & Science Policy Committee and has served as the Shadow Minister for Public Administration, Federal Affairs and Local Government. Senator Bishop is a former member of the Senate Standing Committee on Foreign Affairs, Defence & Trade, and Senate Estimates Committee A, and was Deputy Chairman of the Senate Standing Committee on Regulations and Ordinances. She has also served as Chairman of the Coalition's Committee on Trade, Trade Negotiations, Customs and Privatisation, as well as Secretary of the Coalition's Economic and Business Task Force. Senator Bishop is now a member of Senate Estimates Committee D. In addition to these duties, Senator Bishop has been appointed Deputy Chairman of the Pacific Democrat Union.

### **The Hon Bob Brown, MP**

Bob Brown was first elected to the House of Representatives as Member for Hunter in 1980 and again in 1983. He was re-elected in 1984 as the Member for Charlton and has continued to hold the seat in subsequent elections. On 2 September 1988 he was appointed to the Ministry as Minister for Land Transport and Shipping Support, and was reappointed following the 1990 election as Minister for Land Transport - a position he held until the 1993 election when he decided not to stand for the Ministry. Mr Brown has served on the House of Representatives Standing Committee on Expenditure and the Joint Select Committee on the Australia Card. In addition to his membership of the Joint Committee of Public Accounts, Mr Brown is currently a member of two House of Representatives Standing Committees: the Privileges Committee, and the Aboriginal and Torres Strait Islander Affairs Committee. Prior to his election to Federal Parliament,

Mr Brown was a Member the NSW Legislative Assembly. His State service included membership of the Joint Committee of Public Accounts and the Select Committee Public Accounts and Financial Accounts of Statutory Authorities. Mr Brown has also had extensive Local Government Service. He was an Alderman on the Greater Cessnock city Council from 1969-80, and in that period was, on two occasions, Mayor of the Council.

#### Senator Barney Cooney

Senator Cooney was elected to the Senate for the State of Victoria in 1984. Before his election, Senator Cooney practised as a barrister at the Victorian Bar for 21 years, in particular in the Industrial and Common Law jurisdictions. From 1975 to 1982 Senator Cooney held the position of Vice-President on the Victorian Council for Civil Liberties. In 1984 he Chaired the State Government Committee of Inquiry into Workers' Compensation in Victoria. He currently Chairs the Senate Standing Committee on Legal and Constitutional Affairs, and the Senate Select Committee on Matters Arising from Pay Television Tendering Processes. Senator Cooney is also a member of the Senate Scrutiny of Bills Committee, the Joint Committee on Migration and the Joint Committee on Corporations and Securities. Senator Cooney was a member of the Public Accounts Committee from February 1985 to October 1987 and was appointed to the Eighteenth Joint Committee of Public Accounts in August 1993.

#### Senator Kay Denman

Senator Denman was elected to the Senate in August 1993 after the resignation of Michael Tate. After many years as a teacher, including some years in special education, Senator Denman left teaching to become Private Secretary to the Hon Michael Field, MHA, then the Premier of Tasmania. Immediately before entering the Senate she was Manager of the Community Legal Centre in Devonport. Working in many local community groups enhanced Senator Denman's interest in social justice issues, which she will pursue in her time as a Senator representing Tasmania. As well as being on the Joint Committee of Public Accounts, Senator Denman is a member of three Senate Committees - Finance and Public Administration, Community Affairs and Estimates Committee C.

### **Mr Eric Fitzgibbon, 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. Mr Fitzgibbon was also the East Zone Chairman for the Hospital Association of New South Wales. He is Chairman of the House of Representatives Standing Committee on Publications, and a member of the House and Library Committees. He is also a member of the Joint Committee on Foreign Affairs, Defence and Trade.

### **Mr Alan Griffin, MP**

Alan Griffin was elected in March 1993 to the Victorian seat of Corinella. Prior to his election, Mr Griffin was an adviser to the Minister for Primary Industries and Energy, the Hon Simon Crean, MP. He had earlier worked as an adviser to the then Minister for Community Services, Kay Setches, MLA in the Kirner State Government. He has worked for a number of other State and Federal MPs from Victoria as well as several Trade Unions. Mr Griffin is a member of the Joint Standing Committee on Electoral Matters and was appointed to the Eighteenth Joint Committee of Public Accounts in May 1993.

### **Mr Chris Haviland, MP**

Chris Haviland was elected to the House of Representatives as the Member for Macarthur in March 1993. He was born in Sydney, and after completing his secondary schooling, joined the Commonwealth Public Service, working in Sydney and, for 4 years, in Perth. Employed by the Department of Health (subsequently Health, Housing and Community Services) from 1975 to 1993, Mr Haviland has carried out inspections and audits of health insurance funds, monitored computer patterns of doctors' services to identify medical fraud and overservicing, and worked as an internal auditor and an equal employment opportunity officer. Mr Haviland joined the ALP in 1979 and has served in a number of party positions. He has also been an active member of the Public Sector Union (formerly the ACOA). He has prepared submissions for JCPA inquiries and represented the union in a wide range of industrial negotiations, AIRC hearings and administrative tribunals. Mr Haviland served as an alderman on Campbelltown City Council from 1987 to 1993, and as a member of the Executive of the New South Wales Local Government Association from 1991 to 1993.

## **The Hon Leo McLeay, MP**

Leo McLeay was elected as the Member for Grandler in 1979. He now represents the electorate of Watson. Before entering Parliament, Mr McLeay was employed as a Telephone Technician and later was Assistant General Secretary of the New South Wales Branch of the Australian Labor Party. From 1986 until 1989 Mr McLeay was Chairman of Committees and Deputy Speaker of the House of Representatives. In August 1989 he was elected as Speaker of the House of Representatives, a position he held until his resignation in February 1993. During his years in Parliament, Mr McLeay has served on numerous committees, including as Chair of the House of Representatives Standing Committee on Expenditure. He was Co-Convenor of the Prime Minister's Taskforce on Retirement Incomes and Joint Chairman of the Joint Parliamentary Committee on the New Parliament House. Mr McLeay is currently Government Whip in the House of Representatives, and serves on the Joint Committee of Public Accounts, and the House of Representatives Committees on Procedure, Selection and Privileges. He is also Chair of the Caucus Transport and Communications Committee.

## **Senator the Hon Margaret Reynolds**

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 has 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 has 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, of Senate Estimates Committee C, and of the Senate Privilege Committee. She also served on the Senate Standing Committee on Legal and Constitutional Affairs, and the Joint Committee on Foreign Affairs, Defence and Trade.

### **Mr Alex Somlyay, MP**

Alex Somlyay was first elected as Member for Fairfax in March 1990. Prior to entering Parliament, he worked as a public servant, consultant economist and company director. He was appointed as Senior Private Secretary to the Hon A E Adermann, who from 1975-78 was Minister for the Northern Territory, and Minister Assisting the Minister for National Resources, and later from (1978-80) Minister for Veterans' Affairs and Minister Assisting the Minister for Primary Industries. Mr Somlyay is the Parliamentary Secretary to the Leader of the Opposition and has acted as Shadow Minister for Tourism and Aviation. He is also a member of the House of Representatives Standing Committees on Banking, Finance and Public Administration, and Legal and Constitutional Affairs.

### **Mr Bill Taylor, MP**

Bill Taylor was elected at a by-election in April 1988 after three decades in the Royal Australian Navy. He was Vice-Chairman, of the Parliamentary Public Works Committee in the 36th Parliament. He is also a member of the Joint Committee on Foreign Affairs, Defence and Trade, as well as chairing the Opposition's Foreign Affairs, Defence and Trade policy committee. Mr Taylor has an extensive academic background in public policy formulation, with particular interests in defence, foreign affairs, civil aviation, rural matters and education.

### **Mr Mark Vaile, MP**

Mark Vaile was elected to represent the seat of Lyne in the House of Representatives in 1993. Mr Vaile comes from a substantial background in private enterprise, most recently spending thirteen years in real estate as a stock and station agent in Wingham, NSW. Mr Vaile also brings with him a strong background in community service. From 1980-85, he was Chairman of the Wingham Chamber of Commerce, from 1981-1992 he was a Member of the Manning Valley Tourist Association, spending two years as chairman of the Association. He was also a Board Member of the Manning Enterprise Centre from 1991-92, and was an Alderman on Greater Taree City Council from 1985-1992, being Deputy Mayor on three occasions in this period. Mr Vaile was first appointed to the Public Accounts Committee in 1993, and was at the same time appointed to the Joint Committee overseeing the National Crime Authority. He is also currently the Secretary of the Coalition Primary Industry, Regional Development and Local Government Committee, and is a member of the Coalition Industrial Relations Committee.



## 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 six statutory committees of the Parliament.

1.2 The present Committee is the eighteenth 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, four of whom are appointed by the Senate and 11 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 two exceptions.

## Independence

1.5 The Public Accounts Committee Act 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 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 the 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 1992 there were five sectional committees in operation and in 1993 there were three.

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 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.

## Responses to Committee Reports

1.13 The Committee has a unique system of follow-up to its reports which is known as the Finance Minute process. After the Committee has tabled a report in the Parliament, the Department of Finance co-ordinates the responses of relevant Commonwealth Departments to recommendations about administrative matters.

1.14 The accepted practice is that responses by departments are incorporated into a Finance Minute which is usually received by the Committee within 6 months of the relevant report being tabled. The Finance Minute is tabled in the Parliament as soon as practicable after receipt by the Committee. In addition, the Committee publishes an annual compilation of all Finance Minutes tabled in each calendar year. This annual compilation provides an opportunity for the Committee to comment on one or more of the Finance Minutes. However, the Committee is always free to take other action in advance of this. For example, a separate report dealing with a particular Finance Minute could be prepared, or the Committee may decide to re-open a particular inquiry.

1.15 On several occasions the Committee has considered the Finance Minute process in terms of the quality of the responses provided and the timeliness of this fundamental response mechanism. The Committee recognises that the Department of Finance cannot take responsibility for the substance of responses provided by other agencies. Nevertheless, the Committee expects that, as part of its co-ordinating responsibilities, the Department of Finance would seek to ensure that the Finance Minute represents a cohesive and consistent Government response.

1.16 In those cases where the Committee has made recommendations of a policy nature, a Government response, separate to the Finance Minute process, is provided. This response is tabled separately from the Finance Minute, and within the time frame applying to Government responses to other parliamentary committee reports: that is, three months from the date of report tabling.

## Chapter 2

### REPORTS PRESENTED

2.1 The Committee tabled seven reports in 1992-93. They were:

- . *Report 319 - Review of the Independent Auditor: Watching the Watchdog*
- . *Report 320 - Review of Six Performance Audits*
- . *Report 321 - Finance Minutes*
- . *Report 322 - Report of Activities 1991-92*
- . *Report 323 - Managing People in the Australian Public Service: Dilemmas of Devolution and Diversity*
- . *Report 324 - Commonwealth Support for Private Sector Investment in Research and Development: Volume 2 of a Report on Research and Development*
- . *Report 325 - The Midford Paramount Case and Related Matters: Customs and Midford Shirts - The Paramount Case of a Failure of Customs*

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 319 - Review of the Independent Auditor: Watching the Watchdog**

2.3 In June 1991 the Committee called for submissions as part of its review of the role and work of the Independent Auditor. Under the *Audit Act 1901* the Independent Auditor is appointed by the Governor-General on the advice of the Minister for Finance to undertake audits of the work of the ANAO.

2.4 The role of the Independent Auditor had been briefly reviewed by the Committee in its 1989 report of an inquiry into the ANAO (*Report 296 - The Auditor-General: Ally of the People and Parliament*). Acknowledging the critical role of the ANAO the Committee believed that Parliament's evaluation of the work of the Independent Auditor was appropriate in terms of reassuring both the Parliament, Government Agencies and the public that the ANAO was performing in accordance with the highest professional accounting standards and was being evaluated to meet such expectations.

2.5 The Committee received sixteen 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.

2.6 Among its conclusions, the Committee considered that there should be a more formal arrangement between the Independent Auditor and the Parliament, with either an audit committee of Parliament or the Committee being consulted in the appointment of the Independent Auditor and in the formulation of relevant legislation. There should also be more formal contact between the Committee and the Independent Auditor.

2.7 The Committee was of the opinion that the Independent Auditor had performed a valuable role in ensuring the ANAO conducted its affairs in a financial and operationally efficient manner.

### **Report 320 - Review of Six Performance Audits**

2.8 *Report 320* contains the Committee's review of audit reports relating to the Attorney-General's portfolio and the Departments of Administrative Services, Defence, Social Security and Veterans' Affairs. The Committee was concerned by the Auditor-General's findings of inadequacies in administrative systems, the maintenance of records, and performance monitoring. It noted, however, that there was a high rate of acceptance by auditees of the recommendations made by the Auditor-General. The Committee identified two areas of particular concern and made recommendations relating to them, namely:

- the development of the Department of Defence's information system for managing aircraft maintenance; and
- the steps that departments and agencies should take before starting to develop new information technology systems.

## **Report 321 - Finance Minutes**

2.9 *Report 321* is a consolidated volume of Department of Finance Minutes received and tabled by the Committee in 1992. It contains the Finance Minutes relating to five Committee reports. These are shown in the following table:

**Finance Minutes Considered in Report 321**

<b>Report Number</b>	<b>Report Title</b>
305	Supplement to the Finance Minute on Report 305 - Implementation of the Offsets Program
310	Business Migration Program
313	Control of Visitor Entry
314	Eight Performance Audits
315	Social Responsibilities of Commonwealth Statutory Authorities and Government Business Enterprises

## **Report 322 - Report of Activities 1991-92**

2.10 *Report 322* is a report on the Committee's activities for the 1991-92 financial year. It presents information on reports tabled in 1991-92 and comments on inquiries current at that time.

## **Report 323 - Managing People in the Australian Public Service: Dilemmas of Devolution and Diversity**

2.11 The Committee's *Report 323* presents the findings of the Committee's inquiry into the efficiency and effectiveness of human resource management in the Australian Public Service (APS).

2.12 The Committee identified the need for this Inquiry in recognition of the extensive legislative and administrative changes which had occurred in the management of the APS in the previous decade. In particular, the Committee sought to assess the impact of the reforms associated with the abolition in 1987 of the Public Service Board as the central human resource management agency for the

APS, the creation of the Public Service Commission as its successor and the decentralisation of its functions to a number of other coordinating agencies and departments.

2.13 The terms of reference for the Inquiry were adopted on 9 October 1991. In January 1992, the Inquiry was advertised in the national press. Following the conduct of a very successful seminar in July 1992 - a seminar co-hosted with the Royal Australian Institute of Public Administration - the Committee held five public hearings at which evidence was taken from 63 witnesses. A total of 120 submissions were received, reflecting the views of a wide cross-section of the public and private sector.

2.14 The Report highlights the Committee's findings in relation to the impact of decentralisation and devolution on the diverse range of APS agencies. It identifies a need for reform in certain key areas of human resource management in order to restore fundamental Public Service values and ethics in a climate characterised by an increasing emphasis on achieving efficiency in purely economic terms. It also identifies strategies to broaden the narrow range of policy advice available.

2.15 The Committee hopes that this report, which was tabled on 17 December 1992, will contribute to informed debate about the current and future needs of efficient and effective human resource management in the Australian Public Service.

### **Report 324 - Commonwealth Support for Private Sector Investment in Research and Development: Volume 2 of a Report on Research and Development**

2.16 The background to the Committee's Inquiry into Research and Development (R&D) was 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.



2.17 *Report 324* was the second volume of the Committee's report on its Inquiry. The first volume, which was tabled in June 1992, covered some of the general issues relating to R&D and the Government's support for R&D in the public sector. The report dealt with Commonwealth support for private sector investment in R&D, with particular reference to the efficiency and cost-effectiveness of current programs.

2.18 The Committee identified a number of significant impediments to the successful commercialisation of R&D in Australia. They include the taxation regime, the availability of capital, the small size of Australian firms, insufficiently well-developed 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.

2.19 The Committee regarded as critical the indefinite continuation of the 150% taxation concession for R&D and recommended that it be extended and clarified. The Committee also supported moves to make more capital available for R&D, especially to small and medium-sized firms, through Pooled Development Funds, superannuation funds and tax exempt savings. Forming networks and strategic alliances are a further means of assisting firms access services and markets and spreading the risks to which they are exposed.

2.20 The Committee examined in detail individual programs aimed at supporting the additional attributes that are important for commercial success:

- management training and the availability of advice through such schemes as the National Industry Extension Scheme;
- establishing the credibility of products and services through programs like the National Procurement Development Program; and
- the protection of intellectual property.

2.21 The Committee concluded that the range of Government programs that support R&D are appropriate, except in relation to the commercialisation of medical research. The Committee made recommendations about a number of failings common to several of the programs. It also considered the role of the Industry Research and Development Board and recommended changes to its operation that should be carried out in the context of national production and export goals set through extensive community consultation.

## **Report 325 - The Midford Paramount Case and Related Matters: Customs and Midford Shirts - The Paramount Case of a Failure of Customs**

2.22 The Inquiry was referred to the Committee by the Senate in December 1990 following a number of attempts by Senate Estimates Committee A to examine the circumstances surrounding the failure of a major Crimes Act prosecution of a well known importer and manufacturer of shirts.

2.23 Charges in relation to an alleged misuse of quotas involving a fraud of \$4.5 million had been laid against the Directors of Midford Paramount Pty Ltd and its Tariff Adviser in June 1988. Committal proceedings commenced one year later, in June 1989, but collapsed when two principal witnesses, one from the Australian Customs Service (ACS) and the other from the Department of Industry, Technology and Commerce (DITAC), were discredited after they had departed significantly from their previously tendered sworn statements. The Court established that in a number of key areas the evidence contained in those statements was incorrect or insupportable.

2.24 The Magistrate subsequently awarded costs against the Commonwealth of around \$365 000. In so doing, he was highly critical of the manner in which the case had been prepared and presented.

2.25 In conducting its Inquiry, the Committee took evidence at 14 public hearings and five in-camera hearings between 8 August 1991 and 17 December 1992 from a total of 39 witnesses. There resulted almost 2 200 pages of transcript, 169 submissions numbering some 11 600 pages, 109 exhibits consisting of some 8 000 pages and about 3 000 pages of confidential material.

2.26 The Committee found that, despite the withdrawal of the charges against Midford and its Tariff Adviser and the award of costs by the Magistrate, the defendants had suffered enormous financial losses through unreimbursed legal fees and diminution in the values of their respective businesses. Specific actions by the ACS, in particular, had resulted in the latter. In effect, the defendants had been severely punished notwithstanding that they had not been convicted of any crime. The Committee's first recommendation was that the defendants in the case and others be compensated for their unrecovered material and legal costs.

2.27 As the Inquiry progressed the Committee discerned an emerging pattern about the investigatory methods and abilities of the NSW based Customs investigators. All too often they, along with some central office based Customs officers, misunderstood or misconstrued the evidence before them, jumped to insupportable conclusions and ignored or even deliberately suppressed evidence beneficial to or explanations provided by those individuals subject to investigation. It was also evident that at times the ACS actively sought to prevent the provision of such explanations.

2.28 Similarly, it was observed that ACS Senior Management exhibited an inadequate knowledge and understanding of the complexities of what was to be the largest Customs fraud case investigated to date and one of the first ACS cases to be dealt with under the Crimes Act, rather than the Customs Act.

2.29 In the Committee's view, the ACS neglected to implement adequate management, accountability and reporting systems and to ensure that its staff was sufficiently trained and suited to the duties they were required to carry out in the devolved operational environment adopted by that organisation. Supervision of the more technical complexities and even of the routine basic tasks conducted by those officers was also found to be absent or superficial.

2.30 The Committee was well aware, however, that its examination of the ACS was not wide ranging and emphasised that its comments, in the main, were based upon a review of part of only one of several Sub-programs within the ACS. Furthermore, the examination was confined primarily to the actions of Customs officers in New South Wales, and, to a lesser extent, the ACS Central Office. Consequently, the Committee recommended that consideration be given by the ANAO to conducting an Australia wide efficiency and skills audits of the Investigations Sub-program so that a wider independent perspective on the operation of the Investigations Sub-program could be obtained.

2.31 In addition, the Committee recommended that a formal evaluation of the training provided to ACS Investigations staff be conducted by a panel comprising representatives of various entities with which the ACS normally deals in the conduct of its investigations and prosecutions.

2.32 Although the primary focus of the inquiry was the actions undertaken by the ACS during the Midford case, the interactions of a number of other Commonwealth agencies involved in the prosecution were also examined. In particular, the respective roles played by the Director of Public Prosecutions (DPP) and DITAC were investigated. To a lesser extent the Australian Government Solicitor, Attorney-General's Department, the Department of Foreign Affairs and Trade and Prime Minister and Cabinet were also involved.

2.33 The Committee found that witnesses from DITAC had an unclear understanding of the policy requirements in respect of quotas and that they failed to detect or correct misunderstandings of those requirements by officers responsible for the implementation of that policy within the ACS. Deficiencies were also noted in the mechanisms used by DITAC to convey the intent of the quota policy to the ACS. It was noted that misconceptions by the ACS Investigators remained uncorrected right through until raised by the defence in the conduct of the committal hearings.

2.34 The Committee was, in part, sympathetic to the position in which the DPP found itself, in that as prosecutor of the case, it had received sworn evidence from senior bureaucrats that purported to represent the policy requirements which were later found not to be reliable. However, the Committee felt that the case could and should have been better prepared and managed. Evidence dismissed as irrelevant at a relatively junior level within the offices of the DPP, when later tendered by the defence, highlighted discrepancies in the evidence given by key prosecution witnesses and resulted in the complete withdrawal of the proceedings.

2.35 In addition, it was noted that the available evidence had not been examined in its proper chronological context by the ACS or DPP and that when this was done, that material was found not to be supportive of the prosecution case. It was also established that the way in which the case had been prepared and presented added unnecessarily to the costs incurred by the defendants and taxpayers.

2.36 In part, the reason why the Inquiry took much longer than originally anticipated and did not extend to examination of matters other than those relating to the Midford case was that it became bogged down in the large number of highly complex and important issues that arose and the unprecedented quantities of documentary evidence received. An excessive number of inconsistencies, inaccuracies and contradictions were encountered in the evidence provided by key witnesses from government agencies. In addition, many of the answers to questions posed by the Committee appeared to be evasive. The Inquiry certainly did not prove to be an easy task for the Committee to complete.

2.37 The Committee made a total of 134 recommendations concerning procedures within the ACS, communications between the government departments involved in the Midford case, and the training of ACS personnel.

2.38 As at 30 June 1993 the Committee was waiting for both the Finance Minute in relation to the Report and the Government's response to the five recommendations in the Report of a policy nature.

## 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 1993. An account is given of the status of each inquiry, together with an overview of the issues being considered.

#### Review of Auditor-General's Reports

3.2 One of the statutory duties of the Committee is to examine all reports of the Auditor-General. Since the establishment in 1987 of the comprehensive system of general purpose standing committees of the House of Representatives, some of the Auditor-General's efficiency audits have been referred to the relevant standing committee for examination. Where reports have not been referred elsewhere, the Joint Committee of Public Accounts has continued its traditional scrutiny role.

3.3 Once an Auditor-General's report is tabled in the Parliament, the Committee's approach has been to request submissions from the departments and other government bodies examined in the report. In particular, agencies are asked to comment on the findings of the Auditor-General, describe any action taken to implement the recommendations of the Auditor-General, or, if they disagree with the Auditor-General's findings and recommendations, to explain why they take a contrary view.

3.4 After these submissions are received, the Auditor-General is invited to consider the submissions and report to the Committee. The Committee then assesses all the information available to it and decides whether further action is warranted. This may take the form of a public hearing, a private briefing, a request for further submissions, or the instigation of a formal inquiry.

3.5 As a result of the Committee's ongoing review of the Auditor-General's reports over 80 submissions consisting of some 2500 pages were received during the year. Several staff from other secretariats in the House of Representatives Committee Office assisted the Secretariat in processing these submissions and subsequent responses from the Auditor-General.

3.6 As a result of the review the Committee has identified several areas of concern, the most significant being:

- qualified financial statements for a significant number of departments;
- the operation of the program in the Department of Veterans' Affairs dealing with the payment of disability and war widows pensions;
- the handling of the contract for the Collins Class submarines by the Department of Defence;
- critical reports on the Department of Employment, Education and Training;
- data matching between records held by different departments and agencies (inquiries into aspects of this topic have been undertaken by two House of Representatives Standing Committees - the Banking, Finance and Public Administration Committee, and the Legal and Constitution Affairs Committee); and
- the commercialisation of public service operations.

3.7 The Committee considered that the issues involved in the commercialisation of public sector operations were of such importance as to warrant a full inquiry (see paragraphs 3.12 to 3.16)

### **Inquiry into the Australian Taxation Office**

3.8 In November 1991, the Committee resolved that it would conduct an inquiry into the administration 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.

3.9 The terms of reference for the 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 operation 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.

3.10 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 one of the more important undertaken by the Committee in recent times.

3.11 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 - Australian Taxation Office: Computer Re-equipment and Redevelopment*, 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.

## **Inquiry into the Commercialisation of Public Sector Operations**

**3.12** An inquiry into the commercialisation of public sector operations was advertised nationally on 26 and 30 June 1993, with the following terms of reference:

To inquire into issues raised by the provision of goods and/or services on a commercial basis by Government agencies, including:

- . the efficient, effectiveness and appropriateness of corporations as a means of service delivery to the public; and
- . the accountability of commercialised Government agencies and the mechanisms needed to ensure their accountability.

**3.13** While not limiting its scope, the Inquiry will focus on three Government agencies:

- . the Department of the Arts and Administrative Services;
- . the Civil Aviation Authority; and
- . the Federal Airports Corporation

**3.14** The Inquiry was announced in the context of the changes over recent years from the government funding of a number of goods and services to their provision on a user-pays regime. Some services are provided by corporatised organisations that operate on an entirely, or almost entirely commercial basis (the Civil Aviation Authority and the Federal Airports Corporation are examples of such organisations). In other cases, business units have been established within departments, as in the Department of the Arts and Administrative Services.

**3.15** In the last few years the Auditor-General has examined aspects of the commercialisation of government services and has raised several concerns in his reports to the Parliament in relation to the Australian Government Analytical Laboratories, the Defence Science and Technology Organisation, the Commonwealth Reporting Service and the external generation of funds by the Commonwealth Scientific and Industrial Research Organisation and the Australian Institute of Marine Science. The Auditor-General's most recent report draws together some of



his experiences with regard to commercialisation in the Department of the Arts and Administrative Services and forms a useful introduction to some of the topics which the Committee may consider.

3.16 Some of the issues that have already been brought to the Committee's attention include:

- . what forms of accountability are needed to ensure the Parliament and public are informed about the activities of commercialised Government operations;
- . the potential for conflict in relation to Government businesses operating under Corporations Law which sometimes embark on actions that the Government deems to not be in the public interest;
- . whether the Government's commercial activities should compete for business in the private sector;
- . whether commercially oriented agencies that must return profits to the Government can be expected to behave with integrity and ethically when it may cost them money;
- . whether a Government department can provide objective advice to the Government in relation to activities in which it has business units competing with the private sector; and
- . whether commercial activities are within the constitutional.

## 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. Wherever possible, these requests were accepted. Some of the speaking engagements included:

#### Meeting the Human Resource Management Challenge of the 90s

4.3 On 22 July 1992 the Chairman of the Seventeenth Committee, the Hon Gary Punch, MP gave the keynote address to a seminar co-hosted by the Joint Committee of Public Accounts and the Royal Institute of Public Administration (ACT Division).

4.4 Mr Punch outlined the origins of the inquiry into Human Resource Management in the Australian Public Service (APS) and the climate of change and development which had been increasingly apparent since 1987. He indicated that the inquiry arose from a realisation that the future productivity of the APS will to a large degree depend on the quality and commitment of the staff of the Public Service.

4.5 The Chairman indicated the progress that had been made at that stage of the inquiry in the four main areas for investigation, namely:

- . recruitment and career development;
- . Corporate restructuring and rationalisation of human resources;

- . professional training and development; and
- . the Senior Executive Service.

4.6 He concluded by indicating that the inquiry would go on to examine current practices and trends in Human Resource Management in the APS and would in particular seek to determine the need for co-ordination of Human Resource Management across portfolio areas in an environment of devolved responsibility. Several members of the Committee actively participated in the conference program.

#### **Devolution versus Centralisation - Implications for Human Resource Management in the Australian Public Service**

4.7 On 4 September 1992 the then Chairman, the Hon Gary Punch, MP, addressed the tenth annual AIC conference. In his address, he commented on the Committee's Inquiry into Human Resource Management, particularly on the advantages and disadvantages of devolution versus centralisation. He saw many advantages for devolution and he supported the opportunities presented to managers by the reforms of the 1980's. Mr Punch indicated, however, that finding the right balance between devolution and centralisation was inevitably an evolving process. He informed the conference that the Committee would be reporting on its perceptions of the impacts of the reforms of the 1980s and recommending changes where considered necessary, with the ultimate goal of achieving best practice in human resource management in the APS.

#### **Australasian Council of Public Accounts Committees**

4.8 The Australasian Council of Public Accounts Committees, which was formed in 1984 to facilitate regular interaction between the Committees, held two meetings during the financial year 1992-93: a mid-term meeting in 1992 and its Eighth Biennial Conference of Public Accounts Committees in 1993.

4.9 The mid-term meeting, which was held in July 1992, was organised by the Public Accounts Committee of the Northern Territory but held in Canberra. All State and Territory Committees were represented at the meeting.

4.10 On the first day of the meeting, papers were presented by the Chairman of the Queensland Public Accounts Committee on the Queensland Committee's strategic plan and an historical perspective on the Victorian Public Accounts Committee and its future evolution. Group discussions were also held on the topics of:

- . the relationship between Auditors-General and Public Accounts Committees;
- . whether the issue of commercial confidentiality should outweigh the right of the Parliament to information dealing with matters of public interest; and
- . how the task of scrutiny is undertaken by different Public Accounts Committees.

4.11 On the second day of the meeting, committee secretaries met to discuss matters of mutual interest relating to the running of secretariats.

4.12 The Eighth Biennial Conference of Public Accounts Committees was held in Hobart in March 1993 with the theme of *Return of Power to Parliament*. The Conference provides a forum for members and secretariat staff of the Commonwealth, State and Territory Public Accounts Committees to exchange ideas and report on their activities of the previous two years. Representatives of the New Zealand and Papua New Guinea were also present at the Conference and provided an international perspective on the issues under discussion. The Commonwealth Auditor-General and the Auditors-General of most of the States attended the Conference for the first time in recognition of the close links between Public Accounts Committees of each jurisdiction and their Audit Offices.

4.13 As the Conference took place shortly after the Federal Election and before the first sittings of the Thirty-Seventh Parliament, the Joint Committee of Public Accounts of the Thirty-Sixth Parliament had ceased to exist and the new Committee had not yet been formed. Under these circumstances, representation of the Commonwealth Public Accounts Committee at the Conference was not possible. However, Senator John Watson, who was the Committee's Vice Chairman in the Thirty-Sixth Parliament, attended the meeting and presented a report on the Committee's activities during the previous year.

4.14 Following the keynote address on the Conference theme by Dr R A Herr, Head of Political Science at the University of Tasmania, the proceedings were divided into five sessions which dealt with:

- . Government and business in partnership;
- . the ideal Public Accounts Committee;
- . the role of the New Zealand Finance and Expenditure Committee in considering and forming tax legislation;
- . accrual accounting; and
- . 'the public interest', an address by Mr P P McGuiness.

4.15 The Annual General Meeting of the Australasian Council of Public Accounts Committees was held during a break in Conference proceedings.

#### Public Sector Management - Meeting the Challenges of New Performance Demands

4.16 On 28 October 1992 the then Vice-Chairman of the Committee, Senator Watson, addressed an Institute for International Research conference on public sector management. The title of his address was: *Lessons from Recent Experience - Commonwealth*.

4.17 Senator Watson discussed the challenges posed by increased devolution and consequent increased need for accountability. He provided examples of inquiries which had revealed lapses in the accountability chain and highlighted the Committee's *Report 315 - Social Responsibilities of Commonwealth Statutory Authorities and Government Business Enterprises*.

4.18 Senator Watson stressed the need for organisations to be clear in their objectives if their performance is to be adequately measured. He also touched on the problem of information overload and duplication in regard to program performance statements and annual reports.

## Writing Annual Reports

4.19 On 20 May 1993 Senator Watson presented the opening address at the Institute of Public Administration Australia Annual Report-Writing Workshop. By using a variety of examples, Senator Watson outlined the uses to which annual reports are put and the processes of scrutiny undertaken by the Parliament. After discussing concerns about the overlap with departmental program performance statements, Senator Watson concluded by emphasising that evaluation by independent bodies such as the Institute had also contributed to improvement in the standard of annual reports.

## Meetings with the Auditor-General and the Secretary of the Department of Finance

4.20 On 8 June 1993, the Chairman of the Eighteenth Committee, Mr Les Scott, MP welcomed the Auditor-General, Mr John Taylor, AO, and senior members of his staff to a private meeting of the Committee. Mr Taylor addressed the Committee on a number of issues including:

- the independence of the Auditor-General and his Office;
- the relationship between the Australian National Audit Office and the Joint Committee of Public Accounts;
- progress with the new financial management legislation;
- the establishment of an Audit committee of the Parliament; and
- possible inquiry topics for the Committee.

4.21 Later that day, the Chairman also welcomed Mr Steve Sedgwick, Secretary of the Department of Finance and senior members of his staff. Mr Sedgwick covered a number of topics in a presentation to the Committee, including:

- the role and function of the Department of Finance, the Financial Management Improvement Program, the running cost system and the financial Minute process

- . the new financial management legislation: and
- . accrual accounting and associated reporting.

4.22 Following discussion of these areas of interest, further topics were raised by the Committee, including the mode of funding the operations of the Auditor-General and the setting of the Auditor-General's fees by Parliament.

4.23 The Committee places great value on these informal discussions and appreciates the cooperation of both the Auditor-General and the Secretary of the Department of Finance in meeting with it.

## 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 warrant special 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 1988-1989*, in *Report 311 - Activities 1990-91*, and in *Report 322 - Activities 1991-92*.

5.3 The history of the issue is that since there has been some doubt about the extent to which protection is offered to persons, other than Committee members, witnesses and staff of Hansard, when publishing or otherwise using material which had been authorised for publication by a sectional committee, under sub-section 2(2) of the *Parliamentary Papers Act 1908*.

5.4 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*.

5.5 The issue has arisen because while the Committee, under the Public Accounts Committee Act, 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 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.

5.6 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.



5.7 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 so as to include sub-committees or sectional committees.

5.8 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. Notwithstanding this, the Attorney-General noted that a question was raised about the relationship between the Parliamentary Papers Act and the Parliamentary Privileges Act which ought to be clarified and he advised that the necessary legislation would be introduced as soon as practicable.

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

5.10 The most recent advice from the Attorney-General, following a letter from the Chairman in September 1990, was 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'.

5.11 After this long history the matter was resolved at the commencement of the current Parliament when the House of Representatives passed a motion to amend its Standing Orders. The motion read:

(1) That the House: ...

(b) affirms the right of committees and subcommittees (however described) of the House and joint committee of the House and Senate to authorise the publication of (i) documents and records and (ii) transcripts of evidence prepared by the Department of the Parliamentary Reporting Staff, subject to any particular provisions in relevant legislation, resolutions or standing orders.<sup>1</sup>

5.12 The Committee is pleased with this long awaited outcome but is concerned that, in the four years since the problem was first identified, the Attorney-General's Department was unable to provide a solution.

### New financial management legislation

5.13 The Committee's *Report 296 - The Auditor-General: Ally of the People and the Parliament*, was tabled in April 1989. Recommendation 1 in the Report stated that:

The *Audit Act 1901* be repealed, and replaced by two new laws, a Financial Administration Act and an Audit Act.

5.14 In responding to the policy recommendations in *Report 296*, the then Minister for Finance, Senator the Hon Peter Walsh said that the Government accepted Recommendation 1 and would prepare new legislation to replace the Audit Act. However, as at 30 June 1993, some three years after *Report 296* was tabled, the Bills to enact new financial management legislation had not been introduced into the Parliament.

5.15 The Committee is dismayed by the lack of priority given to task by the Government. In the Committee's view, the new legislation is both urgent and necessary.

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1. House of Representatives, *Votes and Proceedings*, No. 2, Wednesday, 5 May 1993.

## Accountability Information

5.16 On 14 August 1992 the then Parliamentary Secretary to the Prime Minister, the Hon Laurie Brereton, MP and the then Parliamentary Secretary to the Treasurer, Senator the Hon Bob McMullan, wrote to the Committee advising that consideration was being given to reforming the timing and nature of two key accountability documents: departmental annual reports and portfolio program performance statements. Apart from a general interest in such accountability documents, the Committee has a key role in the establishment of guidelines for departmental annual reports. Section 22 of the Public Service Act states that annual reports shall be in accordance with requirements from time to time presented to the Parliament by the Prime Minister, after approval by the Joint Committee of Public Accounts.

5.17 At a meeting held on 13 October 1992, Mr Brereton and Senator McMullan, and the Secretary of the Department and Prime Minister and Cabinet, Dr Michael Keating, met with the then Vice-Chairman of the Committee, Senator Watson, to discuss the options being considered by the Government. The Committee appreciated the opportunity to be briefed on these matters. As at 30 June 1993, the Committee had not been advised of further progress in this area. The Committee awaits an opportunity to comment on any specific proposals before a final decision is taken by the Government.

## Scrutiny by House of Representatives Standing Committees

5.18 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.<sup>2</sup> 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 Public Accounts Committee considered that reviews by House of Representatives Standing Committees would place an incentive for the improvement of the reports. Such reviews would complement the well-established Senate Estimates process. There would also be an opportunity for Members to gain an insight into the operations of departments.

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2. JCPA, *Report 304 - Guidelines for Departmental Annual Reports*, November 1989, AGPS, Canberra, p. 82.

5.19 House of Representatives 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.

5.20 The Committee notes that as at the 30 June 1992 few Standing Committees have sought to initiate inquiries based on annual reports or to undertake significant reviews of aspects of departmental administration.



Les Scott, MP  
Chairman  
15 December 1993

## APPENDIX A

### DUTIES OF THE COMMITTEE

Section 8(1) of the *Public Accounts Committee Act 1951* empowers the Committee:

- (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 inquiry 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.

## APPENDIX B

### OPERATIONAL DATA

This Appendix provides information on the membership of the various Sectional Committees appointed by the Committee in 1992-93, and an indication of the inquiries conducted by the Sectional Committees in that period.

#### Sectional Committees of the Seventeenth Committee

##### First Sectional Committee A

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

Inquiry:

Midford Paramount Case and Related Matters

##### Second Sectional Committee A

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

Inquiry:

Human Resource Management

### **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:

Australian Taxation Office

### **Sectional Committee C**

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

Inquiry:

Research and Development

### **Sectional Committees of the Eighteenth Parliament**

#### **Sectional Committee, Auditor-General's Reports**

Mr Scott (Chairman), Senator Watson, Senator Bishop, Mr Fitzgibbon, Mr Griffin, Mr Haviland, Mr McLeay, Mr Somlyay, Mr Taylor, Mr Vaile.

Inquiry:

Review of Auditor-General's Reports

**Sectional Committee, Taxation**

Mr Scott (Chairman), Senator Watson, Senator Bishop, Mr Aldred, Mr Fitzgibbon, Mr Griffin, Mr Haviland, Mr McLeay, Mr Somlyay, Mr Taylor, Mr Vaile.

Inquiry:

Australian Taxation Office

**Sectional Committee, Commercialisation**

Mr Scott (Chairman), Senator Bishop, Mr Aldred, Mr Fitzgibbon, Mr Griffin, Mr Haviland, Mr McLeay, Mr Somlyay, Mr Taylor, Mr Vaile.

Inquiry:

Commercialisation of Public Sector Operations



## APPENDIX C

### SECRETARIAT STAFFING

The staff engaged in the secretariat during 1992-93 were:

Secretary:	Mr Trevor Rowe
Sectional Committee Secretaries:	Dr John Carter Dr Sarah Hnatiuk Ms Sue Morton
Office Coordinator:	Mrs Laraine Brennan
Administrative Officers:	Miss Yolanda Campagna Mrs Lorraine Hendy Ms Jodie Williams

Officers seconded to the secretariat during 1992-93 were:

Mr Simon Edwards Department of Finance
Mr Tony Lawrence Australian National Audit Office
Mr Sameer Chopra Australian National Audit Office
Ms Sue Casburn Australian National Audit Office
Mr David Spedding Australian National Audit Office
Ms Victoria Walker Economic and Budget Review Committee Legislative Assembly of Victoria

## APPENDIX D

### LIST OF REPORTS PRESENTED BY THE COMMITTEE

The following lists contain information relating to reports presented from the establishment of the Committee to 30 June 1993.

#### REPORTS PRESENTED BETWEEN 1915 AND 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

<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>
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
Commonwealth Finance:	12 Dec 1918	120 of 1917-18
(a) Credit Balances; (b) Method of Departmental Payments		
Commonwealth Railways	8 Oct 1919	180 of 1917-18-19
Second General Report	13 May 1920	30 of 1920
Commonwealth Shipbuilding	17 Nov 1920	75 of 1920
The Purchase of Saw-mills and Timber Areas in Queensland	26 Nov 1920	82 of 1920
Transactions of the War Service Homes Commissioner with Mr J T Caldwell	6 Apr 1921	83 of 1920-21
The Purchase of Saw-Mills and Timber Areas	20 May 1921	113 of 1920-21
War Service Homes Commission (New South Wales)	6 Jul 1921	121 of 1920-21
War Service Homes Commission (Tasmania)	27 Oct 1921	149 of 1920-21

<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>
War Service Homes Commission (Western Australia)	4 Nov 1921	151 of 1920-21
War Service Homes Commission (Queensland)	5 Dec 1921	164 of 1920-21
War Service Homes Commission (Victoria)	29 Jun 1922	11 of 1922
War Service Homes (South Australia)	30 Jun 1922	12 of 1922
War Service Homes Commission	27 Jul 1922	32 of 1922
Sugar	15 Sep 1922	48 of 1922
Sugar	13 Oct 1922	68 of 1922
Third General Report	13 Jun 1923	5 of 1923
Expenditure Upon Air Services	4 Jul 1923	19 of 1923
War Service Homes Disposals	22 Aug 1923	42 of 1923
Lithgow Housing Scheme	28 Mar 1924	59 of 1923-24
Canberra Housing	2 Apr 1924	58 of 1923-24
Expenditure 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

<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>
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
Agricultural and Pastoral Leases in the Federal Capital Territory	13 Dec 1929	18 of 1929

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

**REPORTS PRESENTED BETWEEN 1952-1993**

<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	*

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



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

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
25	Supplementary Estimates and Variations under Section 37 of the Audit Act 1901-1955; Commonwealth Consolidated Revenue Fund for the year 1954-55	22 May 1956	43 of 1956-57	44
26	Commonwealth Office of Education	26 Sep 1956	45 of 1956-57	44
27	Department of the Interior: Acquisitions Program together with Treasury Minutes on 17th and 20th Reports	9 Apr 1957	3 of 1957-58	53
28	Supplementary Estimates and Variations under Section 37 of the Audit Act 1901-1955; Commonwealth Consolidated Revenue Fund for the year 1955-56	4 Oct 1956	47 of 1956-57	44
29	The Defence Services and the Estimates	30 Oct 1956	72 of 1956-57	57
30	Being an Epitome of the Reports of the 1st Committee and of the relevant Treasury Minutes	28 Mar 1957	2 of 1957-58	*
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

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

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
44	Treasury Minutes on the: 25th Report - Supplementary Estimates and Variations under Section 37 of the Audit Act 1901-1955: Commonwealth Consolidated Revenue Fund for year 1955-56; 26th Report - Commonwealth Office of Education; 28th Report - Supplementary Estimates and Variations under Section 37 of the Audit Act 1901-1955: Commonwealth Consolidated Revenue Fund for the year 1955-56; 32nd Report - Department of Health: Canberra Abattoir; 33rd Report - Expenditure from Advance to the Treasurer and Variations under Section 37 of the Audit Act 1901-1957: Commonwealth Consolidated Revenue Fund for the year 1956-57; and 40th Report - The Finance Statement	26 Nov 1959	112 of 1959-60	*
45	Index to the 1st to the 41st Report of the Committee	3 Dec 1959	114 of 1959-60	*
46	Outstanding Claims - Section 36 (2) and 51 (f) of the Audit Act 1901-1959	10 Mar 1960	2 of 1960-61	51
47	Broadcasting and Television Services - Underspending of Capital Works and Service Division - No. 58 - Item 1		18 Aug 1960	57 of 1960-6157
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

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
57	Treasury Minutes on the: 24th Report - Department of Civil Aviation; 29th Report - The Defence Services and the Estimates; 36th Report - the Northern Territory Administration - Part I; 37th Report - The Northern Territory Administration - Part II; 43rd Report - Expenditure from Advance to the Treasurer - Commonwealth Consolidated Revenue Fund 1958-59; 47th Report - Broadcasting and Television Services - Understanding of Capital Works and Service Division - No. 58 - Item I; and 51st Report - Expenditure from the Advance to the Treasurer - Commonwealth Consolidated Revenue Fund for the year 1959-60 and Treasury Minutes on 41st and 46th Reports	25 Oct 1961	114 of 1961	*
58	The Reports of the Auditor-General - Financial year 1960-61	25 Oct 1961	115 of 1961	67
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

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
61	<p>The Reports of the Auditor-General - Financial year 1961-62</p> <ul style="list-style-type: none"> <li>. Dept of the Army               <ul style="list-style-type: none"> <li>- Examination and Certification of Overseas Vouchers</li> <li>- Accounting procedures</li> </ul> </li> <li>. Dept of Air               <ul style="list-style-type: none"> <li>- Examination and Certification of Overseas Vouchers</li> <li>- Accounting procedures</li> </ul> </li> <li>. Dept of the Interior               <ul style="list-style-type: none"> <li>- Bureau of Meteorology</li> </ul> </li> <li>. Repatriation Dept               <ul style="list-style-type: none"> <li>- amendments of regulations</li> </ul> </li> <li>. The Appropriation Act               <ul style="list-style-type: none"> <li>- Munitions Factories Trust Accounts</li> </ul> </li> <li>. Canberra Electricity Supply</li> <li>. Dept of Customs and Excise               <ul style="list-style-type: none"> <li>- Petroleum Excise Regulations</li> <li>- Duty-free Petroleum Products for Commonwealth Depts</li> <li>- Diesel Fuel Tax</li> <li>- General</li> </ul> </li> </ul> <p>and Treasury Minutes on the:            48th Report - Treasury Regulations (Second Report);            and 56th Report - Expenditure from Advance to Treasurer            - Commonwealth Consolidated Revenue Fund for the year 1960-61</p>	2 May 1963	192 of 1962-63	72
62	The Budget (Financial Documents)	27 Aug 1963	243 of 1962-63	65

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
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"> <li>. Attorney-General's Dept <ul style="list-style-type: none"> <li>- Reporting Branch Salaries</li> <li>- Administrative Expenses</li> <li>- Patents, Trade Marks and Designs</li> <li>- Commonwealth Police Force Salaries</li> <li>- Buildings, works, fittings and furniture</li> </ul> </li> <li>. Dept of National Development <ul style="list-style-type: none"> <li>- Administrative Expenses</li> <li>- Division of National Mapping</li> <li>- Bureau of Mineral Resources</li> <li>- Special Mineral Resources</li> </ul> </li> <li>. Dept of Social Services <ul style="list-style-type: none"> <li>- Central Administration</li> <li>- State Establishments</li> <li>- Buildings, works, fittings and furniture</li> </ul> </li> <li>. Dept of External Affairs <ul style="list-style-type: none"> <li>- Salaries</li> <li>- Administrative expenses</li> <li>- Embassy, Indonesia</li> <li>- Repairs and Maintenance</li> </ul> </li> <li>. Dept of Interior <ul style="list-style-type: none"> <li>- Real Estate Management</li> <li>- News and Information Bureau</li> <li>- ACT Services</li> <li>- ACT Police</li> <li>- Other Repairs and Maintenance</li> <li>- Capital works and services</li> </ul> </li> </ul>	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>
.	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"> <li>. Dept of Interior <ul style="list-style-type: none"> <li>- Advances for the Purchase or Construction of Houses</li> <li>- Accounting</li> <li>- Hotels and Guest Houses</li> <li>- Parks and Gardens Section <ul style="list-style-type: none"> <li>- Canberra</li> </ul> </li> <li>- Furniture and Equipment in Public Schools</li> </ul> </li> <li>. Dept of Territories <ul style="list-style-type: none"> <li>- Sundry Debtors</li> <li>- Assets and Property Register</li> <li>- Construction of Dwellings Financed from Capitals works and services</li> </ul> </li> </ul>	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>
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- . Dept of Supply
  - Accounting for Clothing Factory and Engine Works Activities
  - Costs of Maintaining Capacity of Factories
- . Commonwealth Stores Supply and Tender Board
- . Dept of Trade
  - Accounting at overseas posts
  - Temporary Advances
  - Special Appropriations
  - Recording and Recovery of Debts
  - Internal Audit
- . Dept of Primary Industry
  - Expenditure of Excess of Amounts Authorised
  - Repayment and Advances
- . Dept of Territories
  - Business undertakings and Public Utilities
  - Housing Commission
  - The Corporation of the City of Darwin
  - Internal Audit (Papua and New Guinea)

67 Treasury Minutes on the: 22 Oct 1964 127 of 1964-65-66 \*

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

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
68	Expenditure from Advance to the Treasurer (Appropriation Act 1963-64)	22 Oct 1964	131 of 1964-65-66	79
	<ul style="list-style-type: none"> <li>. Dept of Interior <ul style="list-style-type: none"> <li>- Surveys</li> <li>- News and Information Bureau</li> <li>- National Capital Development Commission</li> <li>- ACT General Services</li> <li>- CSIRO</li> </ul> </li> <li>. Dept of Air <ul style="list-style-type: none"> <li>- Administrative Expenses and General Services</li> </ul> </li> <li>. Dept of External Affairs <ul style="list-style-type: none"> <li>- Administrative expenses overseas posts</li> <li>- Salaries</li> <li>- Capital Works and Services</li> </ul> </li> <li>. Dept of Trade and Industry <ul style="list-style-type: none"> <li>- Salaries</li> <li>- Tariff Board</li> </ul> </li> <li>. Dept of Primary Industry <ul style="list-style-type: none"> <li>- Administration of Commerce (Trade Descriptions) Act</li> <li>- Division of Agricultural Economics</li> </ul> </li> <li>. Dept of the Treasury <ul style="list-style-type: none"> <li>- Salaries</li> <li>- Administrative expenses</li> <li>- Superannuation Branch</li> <li>- Bureau of Census and Statistics</li> <li>- Government Printer</li> </ul> </li> <li>. Dept of Works <ul style="list-style-type: none"> <li>- Administrative expenses</li> <li>- Repairs and maintenance</li> <li>- Northern Territory general services</li> </ul> </li> </ul>			
69	Index to the 1st to the 68th Reports of the Committee	8 Apr 1965	195 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>
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
74	Expenditure from Advance to the Treasurer (Appropriation Act 1964-65) <ul style="list-style-type: none"> <li>. Dept of External Affairs <ul style="list-style-type: none"> <li>- Administrative expenses overseas posts</li> <li>- Salaries</li> </ul> </li> <li>. Dept of Health <ul style="list-style-type: none"> <li>- NT Health Services</li> </ul> </li> <li>. Dept of the Navy <ul style="list-style-type: none"> <li>- Administrative Expenses and General Services</li> </ul> </li> </ul>	8 Dec 1965	248 of 1964-65-66	88

<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"> <li>. Prime Minister's Dept               <ul style="list-style-type: none"> <li>- Ministers of State</li> <li>- Leaders of the Opposition</li> <li>- Parliamentary Parties</li> <li>- Staffs</li> </ul> </li> <li>. Dept of Trade and Industry               <ul style="list-style-type: none"> <li>- Commercial Intelligence Services</li> </ul> </li> </ul>			
75	Expenditure form the Consolidated Revenue Fund for the year 1964-65 <ul style="list-style-type: none"> <li>. CSIRO               <ul style="list-style-type: none"> <li>- Works and Services</li> <li>- Investigations</li> <li>- Grants to research organisations</li> </ul> </li> <li>. Dept of External Affairs               <ul style="list-style-type: none"> <li>- International development and relief</li> <li>- Salaries</li> <li>- Administrative expenses overseas posts</li> <li>- Buildings, works, equipment and furniture, overseas post</li> </ul> </li> <li>. Dept of Immigration               <ul style="list-style-type: none"> <li>- Assisted migration</li> </ul> </li> <li>. Dept of the Interior               <ul style="list-style-type: none"> <li>- Electoral Branch</li> <li>- News and Information Bureau</li> <li>- ACT Services</li> </ul> </li> <li>. Dept of National Development               <ul style="list-style-type: none"> <li>- Forrestry and Timber Bureau</li> <li>- River Murray Commission</li> </ul> </li> <li>. Dept of the Navy               <ul style="list-style-type: none"> <li>- Expenditure by NCDC</li> </ul> </li> <li>. Dept of Shipping and Transport               <ul style="list-style-type: none"> <li>- Railway projects</li> </ul> </li> <li>. Dept of Trade and Industry               <ul style="list-style-type: none"> <li>- South American Shipping Service</li> <li>- Tariff Board</li> </ul> </li> </ul>	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"> <li>. Dept of Works               <ul style="list-style-type: none"> <li>- Buildings, works, fitting and furniture,</li> </ul> </li> <li>. Dept of Customs and Excise               <ul style="list-style-type: none"> <li>- Repairs and Maintenance,</li> </ul> </li> <li>. Dept of Immigration and Interior</li> </ul>			
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 <ul style="list-style-type: none"> <li>. Dept of the Army               <ul style="list-style-type: none"> <li>- Stores Accounting</li> </ul> </li> <li>. Attorney-General's Dept               <ul style="list-style-type: none"> <li>- Courts and Registration Offices in the ACT</li> </ul> </li> <li>. Dept of External Affairs               <ul style="list-style-type: none"> <li>- Accounting - overseas offices</li> <li>- Sundry Debtors</li> <li>- Distressed Australians</li> </ul> </li> <li>. Dept of the Interior               <ul style="list-style-type: none"> <li>- News and Information Bureau</li> <li>- Parks and Gardens Section</li> </ul> </li> <li>. Postmaster-General's Dept               <ul style="list-style-type: none"> <li>- Losses of Stores</li> </ul> </li> <li>. Prime Minister's Dept               <ul style="list-style-type: none"> <li>- High Commissioner's Office - UK</li> </ul> </li> <li>. Dept of Trade and Industry               <ul style="list-style-type: none"> <li>- Accounting</li> <li>- overseas office</li> <li>- Sundry Debtors</li> <li>- Adjustment of Advances</li> </ul> </li> </ul>	24 Mar 1966	274 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"> <li>. Dept of the Treasury</li> <li>- Taxes written off</li> <li>- Defence Services</li> <li>Procurement in the USA</li> </ul>			
79	Treasury Minutes on the: 68th Report - Expenditure from Advance to the Treasurer (Appropriation Act 1963-64); 70th Report - The Reports of the Auditor-General - Financial year 1963-64; and 72nd Report - Treasury Minutes on the 54th, 61st and 66th Reports	24 Mar 1966	275 of 1964-65-66	*
80	Department of Customs and Excise - Excise Control Procedures		31 Mar 1966	276 of 1964-65-6690
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"> <li>. Dept of Air <ul style="list-style-type: none"> <li>- Temporary and exempt employees</li> <li>- Office requisites and equipments etc</li> </ul> </li> <li>. Attorney-General's Dept <ul style="list-style-type: none"> <li>- High Court</li> <li>- Travel expenses</li> <li>- Courts and Registration Offices Jurors' and Witnesses' fees</li> <li>- Courts Office (NT)</li> <li>- Temporary and Casual employees</li> </ul> </li> </ul>	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>
.	Dept of Civil Aviation			
	- Salaries			
.	CSIRO			
	- Postage, telegram and telephone services			
	- Agricultural research			
	- Information and publication			
	- Physical research			
.	Dept of Customs and Excise			
	- Temporary and casual employees			
	- Uniforms and protective clothing			
.	Dept of External Affairs			
	- Special Commonwealth			
	- African Assistance Plan			
	- Furniture and fittings			
	- Rent and maintenance			
	- Incidental and other expenditure			
	- Salaries and allowances			
.	Dept of Immigration			
	- Salaries			
	- Travel			
	- Postage, telegrams and telephone services			
	- Migration Office			
	- salaries of locally engaged personnel			
.	Dept of the Interior			
	- Bureau of Meteorology			
.	Dept of National Development			
	- Bureau of Mineral Resources			
.	Dept of Primary Industry			
	- Postage, telegrams and telephone services			
	- Administration of the Commerce (Trade Descriptions) Act			

<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"> <li>. Prime Ministers Dept               <ul style="list-style-type: none"> <li>- Commonwealth Office of Education</li> <li>- Australian Universities Commission</li> <li>- Public Service Board</li> </ul> </li> <li>. Dept of the Senate               <ul style="list-style-type: none"> <li>- Salaries</li> <li>- Printing etc</li> <li>- Inter-Parliamentary Union conferences</li> </ul> </li> <li>. Dept of Social Services               <ul style="list-style-type: none"> <li>- Temporary and casual employees</li> <li>- Postage, telegrams and telephone services</li> </ul> </li> <li>. Dept of Trade and Industry               <ul style="list-style-type: none"> <li>- Travel</li> <li>- Commercial Intelligence Service</li> </ul> </li> <li>. Dept of Works               <ul style="list-style-type: none"> <li>- Travel</li> </ul> </li> </ul>			
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"> <li>. Dept of External Affairs               <ul style="list-style-type: none"> <li>- Economic Development under the Colombo Plan</li> <li>- Capital Works and Services, overseas posts</li> </ul> </li> <li>. Dept of Housing War Service Home Relief Trust Account</li> <li>. Dept of Immigration               <ul style="list-style-type: none"> <li>- Migration Office</li> <li>- furniture and fittings</li> </ul> </li> </ul>	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"> <li>. Dept of the Interior               <ul style="list-style-type: none"> <li>- Acquisition of Sites and Building</li> <li>- Dept of the Navy</li> <li>- ACT Police</li> <li>- Clothing and Equiprment</li> </ul> </li> <li>. Dept of National Development               <ul style="list-style-type: none"> <li>- Postage, Telegrams and Telephone Services</li> <li>- Forestry (NT)</li> <li>- Aerial Photography</li> </ul> </li> <li>. Dept of Primary Industry               <ul style="list-style-type: none"> <li>- Postage</li> </ul> </li> <li>. Administration of Commerce (Trade Descriptions) Act</li> <li>. Prime Minister's Dept               <ul style="list-style-type: none"> <li>- High Commissioner's Office - UK</li> </ul> </li> <li>. Dept of Industry and Trade               <ul style="list-style-type: none"> <li>- Trade Promotion Visits</li> <li>- Trade Publicity</li> </ul> </li> <li>. Dept of the Treasury               <ul style="list-style-type: none"> <li>- Office requisites, equipment etc</li> <li>- Loan Management Expenses</li> </ul> </li> <li>. Dept of Works               <ul style="list-style-type: none"> <li>- Furniture &amp; Fittings</li> <li>- Depts of Customs and Excise and Treasury</li> </ul> </li> <li>. ACT Capital Works and Services</li> </ul>			
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

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
87	The Report of the Auditor-General - Financial Year 1965-66 <ul style="list-style-type: none"> <li>. Dept of External Affairs <ul style="list-style-type: none"> <li>- overseas accounts</li> </ul> </li> <li>. Dept of the Interior <ul style="list-style-type: none"> <li>- Miscellaneous Revenue</li> </ul> </li> <li>. Dept of the Navy - vehicle replacement policy</li> <li>. Northern Territory Tourist Board <ul style="list-style-type: none"> <li>- accounting standards</li> </ul> </li> <li>. Dept of Primary Industry <ul style="list-style-type: none"> <li>- Levies and Charges</li> <li>- collection action</li> <li>- accounting</li> </ul> </li> <li>. Dept of Trade and Industry <ul style="list-style-type: none"> <li>- Departmental accounting standards</li> </ul> </li> <li>. Depts of Trade and Industry and Primary Industry (Joint Accounting Arrangements)</li> </ul>	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	*
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	*

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
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"> <li>. Dept of Air - Travel</li> <li>. Dept of the Army - Pay and Allowances</li> <li>. Dept of Civil Aviation <ul style="list-style-type: none"> <li>- Cocos Islands Working Advance</li> </ul> </li> <li>. Dept of External Affairs <ul style="list-style-type: none"> <li>- Salaries</li> <li>- Administrative expenses</li> <li>- Capital works and services</li> </ul> </li> <li>. Dept of Housing - Temporary and Casual Employees</li> <li>. Dept of the Interior <ul style="list-style-type: none"> <li>- travel</li> <li>- ACT City Omnibus Service</li> </ul> </li> <li>. Dept of National Development <ul style="list-style-type: none"> <li>- Bureau of Mineral Resources</li> <li>- Forestry and Timber Bureau</li> </ul> </li> <li>. Dept of the Navy <ul style="list-style-type: none"> <li>- Pay and Allowances</li> <li>- RAN Reserve</li> <li>- Recoverable expenditure</li> <li>- other countries</li> </ul> </li> </ul>	26 Oct 1967	128 of 1967	135

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
.	. Prime Minister's Dept - High Commissioner's Office - UK			
..	- Official Establishments - Repairs and Maintenance			
94	Department of Immigration		2 Nov 1967	207 of 1967101
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 . Dept of Air - 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 - Civil Aviation Facilities - North Atlantic Air Navigation facilities	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 customs and Excise			
	- office services			
	- purchases of launches			
.	Dept of Defence			
	- Administrative expenses			
	- Recruiting campaign			
	- medical fees			
	- Recoverable expenditure			
	- USA			
.	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			

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
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- . Dept of National Development
  - Expenditure under the River Murray Waters Act
- .. Dept of the Navy
  - Travel
  - General Stores
  - Ships, Aircraft, Machinery and Plant Repair
  - Naval Construction
  - Recoverable expenditure
  - UK, other countries
- . Postmaster-General' Dept
  - Stores and Material
  - Capital works and services
- . Dept of Primary Industry
  - Office requisites and equipments
  - salaries
  - recoverable expenditure - UK
  - payments to or for the States
- . Repatriation Dept
  - telephone rental concessions to pensions
- . Dept of Shipping and Transport
  - purchase Ships, materials and equipments
- . Dept of Territories
  - Christmas Island
  - salaries
  - Papua and New Guinea
  - Miscellaneous Service
  - Capital Works and Services
- . Dept of Works
  - Furniture and Fittings
  - Depts of Civil Aviation and Immigration
  - Repairs and Maintenance
  - Dept of Territories
  - Buildings, Works, Fittings and Furniture
  - Capital works and Services
  - Dept of Territories



<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
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"> <li>. Accounting arrangements <ul style="list-style-type: none"> <li>- North America</li> </ul> </li> <li>. Attorney-General's Dept <ul style="list-style-type: none"> <li>- Commonwealth Police Force Salaries Fraud</li> </ul> </li> <li>. Dept of National Development <ul style="list-style-type: none"> <li>- Sundry Debtors</li> </ul> </li> <li>. Dept of the Navy <ul style="list-style-type: none"> <li>- Stores and Store Accounting</li> <li>- Destroyers</li> </ul> </li> <li>. Norfolk Island Administration <ul style="list-style-type: none"> <li>- Internal revenue</li> </ul> </li> <li>. Postmaster-General's Dept <ul style="list-style-type: none"> <li>- Losses and Stores</li> </ul> </li> <li>. Dept of Shipping and Transport <ul style="list-style-type: none"> <li>- Purchase of the M.V. "Noel Buxton"</li> </ul> </li> <li>. Dept of Supply <ul style="list-style-type: none"> <li>- Weapons Research Establishment, Woomera</li> <li>- Community Store</li> </ul> </li> <li>. Dept of Works <ul style="list-style-type: none"> <li>- Customs House, Melbourne</li> </ul> </li> </ul>	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>
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"> <li>. Attorney-General's Dept <ul style="list-style-type: none"> <li>- Patent, Trade Marks, Designs and Copyright Offices</li> <li>- Travel</li> <li>- Courts Office (NT)</li> <li>- Jurors' and Witnesses' Fees</li> </ul> </li> <li>. Dept of External Territories <ul style="list-style-type: none"> <li>- Capital Works and Services</li> </ul> </li> <li>. Dept of the Interior <ul style="list-style-type: none"> <li>- Bureau of Meteorology</li> <li>- ACT Services</li> <li>- ACT Police - salaries</li> <li>- NT Services - salaries</li> </ul> </li> <li>. Dept of Supply <ul style="list-style-type: none"> <li>- Salaries and payments in the nature of salaries</li> <li>- Patent Fees</li> <li>- Weapons Research Establishment</li> </ul> </li> <li>. Dept of Trade and Industry <ul style="list-style-type: none"> <li>- Commercial Intelligence Service</li> <li>- Administrative expenses and salaries</li> </ul> </li> </ul>	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>
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"> <li>. Dept of Air - Salaries</li> <li>Dept of the Army - Arms, Armament and Equipment</li> <li>. Attorney-General's Dept <ul style="list-style-type: none"> <li>- High Court</li> <li>- Administrative Expenses</li> <li>- Bankruptcy Branch</li> <li>- Salaries</li> <li>- Conciliation and Arbitration</li> <li>- Administrative Expenses</li> <li>- Office of the Commissioner of Trade Practices</li> <li>- Administrative Expenses</li> <li>- Australian Police College</li> <li>- Salaries</li> </ul> </li> <li>. Dept of Civil Aviation <ul style="list-style-type: none"> <li>- Postage, Telegrams and telephone services</li> <li>- Aircraft, launches, vehicles, engines and equipment</li> </ul> </li> <li>. Dept of Education and Science <ul style="list-style-type: none"> <li>- Commonwealth Scholarships Scheme</li> </ul> </li> </ul>	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>
.	. Dept of External Affairs			
	- Population Commission			
..	- Administrative expenses			
	- Overseas posts			
	- administrative expenses			
.	. Dept of External Territories			
	- Capital Works and Services			
.	. Dept of the Interior			
	- News and Information Bureau			
	- Meteorological services			
	- Capital Works and Services			
.	. Dept of the Navy			
	- Machinery and Plant for Naval Dockyards and Establishments			
.	. Postmaster-General's Dept			
	- Stores and material			
	- Engineering Services			
	- Technical and other services			
.	. Prime Minister's Dept			
	- Assistance to Australian composers			
	- official establishments - Furniture and Fittings			
.	. Dept of Trade and Industry			
	- 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

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
105	The Report of the Auditor-General - Financial Year 1967-68 <ul style="list-style-type: none"> <li>. Dept of the Army <ul style="list-style-type: none"> <li>- Army Pay Accounting Service</li> </ul> </li> <li>. Dept of External Affairs <ul style="list-style-type: none"> <li>- Embassy Accommodation, Paris</li> </ul> </li> <li>. Dept of Health <ul style="list-style-type: none"> <li>- Northern Territory Health Services</li> </ul> </li> <li>. Dept of the Navy <ul style="list-style-type: none"> <li>- HMAS Albatross on fire</li> </ul> </li> <li>. Superannuation Board <ul style="list-style-type: none"> <li>- 'Buy Back' investments</li> </ul> </li> <li>. Higher Duties Allowances <ul style="list-style-type: none"> <li>- Overpayments</li> </ul> </li> </ul>	20 Mar 1969	12 of 1969	136
106	Commonwealth Fire Board	17 Apr 1969	22 of 1969	136
107	Subscriber Trunk Dialling Telephone Facilities (STD)	1 May 1969	23 of 1969	126
108	Treasury Minute on the 34th Report - The Trust Fund	22 May 1969	51 of 1969	*
109	The Supplementary Report of the Auditor-General - Financial Year 1967-68 <ul style="list-style-type: none"> <li>. Australian Egg Board</li> <li>. War Service Homes Insurances Trust Account</li> </ul>	22 May 1969	52 of 1969	116
110	The Australian Broadcasting Commission		28 Aug 1969	173 of 1969117
111	Treasury Minute on the 103rd Report - Financial Regulations	23 Sep 1969	159 of 1969	*

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
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 . Navy - Search and Rescue Craft . Dept of Social Security - Reconciliation of Drawing Accounts	25 Sept 1969	161 of 1969	136
114	The Seventh Committee	25 Sep 1969	162 of 1969	*
115	Expenditure from Advance to Advance to the Treasurer (Appropriation Acts 1968-69) . Dept of Interior - War Graves - Administrative Expenses - ACT Police, Stationary - NT Forestry Branch - Acquisition of Sites and Buildings - Loans to ACT Building Societies		23 Apr 1970	55 of 1970132
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	*

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
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)	11 Jun 1970	103 of 1970	138
	. Dept of Air			
	- Research & Development			
	. Dept of Education and Science			
	- Capital Works, ANU			
	- Curriculum Development			
	. Dept of External Affairs			
	- Overseas Service,			
	Furniture and Fittings			
	. Dept of Housing			
	- Migrant Transitory, Accomodation,			
	Furniture and Fittings			
	. Dept of Interior			
	- News & Information Bureau, Administrative Expenses			
	- Social, Cultural & Community Services ACT			
	- Welfare of NT Aborigines, Education, Building Repairs			
	- Acquisition of Sites & Buildings for Army, Dept of Civil Aviation & Dept Interior			
	. Navy			
	- Building & Maintenance Works			
	- Delays in Rendition of Claims & Finalisation of Arrangements			
	. PMG's Office			
	- Broadcasting & Television Services, Administrative Costs & Capital Works			

<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"> <li>. Prime Ministers Dept               <ul style="list-style-type: none"> <li>- Assistance to Australian Composers</li> <li>- Rent &amp; Maintenance, UK High Commissioner's Office</li> <li>- Commonwealth Archives Office, Salaries</li> </ul> </li> <li>. Dept of Supply               <ul style="list-style-type: none"> <li>- Office Requisites</li> <li>- Other Administrative Expenses</li> <li>- Government Factories, Reserve Capacity Maintenance</li> <li>- Central Transport Authority</li> <li>- Machinery &amp; Plant</li> </ul> </li> <li>. Dept of Works               <ul style="list-style-type: none"> <li>- Capital Works for Depts Immigration, Interior and Works</li> </ul> </li> </ul>			
119	The Supplementary Report of the Auditor-General - Financial Year 1968-69 <ul style="list-style-type: none"> <li>. Australian Dairy Produce Board               <ul style="list-style-type: none"> <li>- Delay in Submission of Dairy Industry Stabilisation Account</li> </ul> </li> <li>. Canberra Community Hospital               <ul style="list-style-type: none"> <li>- Outstanding Debts</li> </ul> </li> <li>. National Library of Australia               <ul style="list-style-type: none"> <li>- Stocktaking</li> </ul> </li> <li>. Superannuation Fund               <ul style="list-style-type: none"> <li>- Late Presentation of Financial Statements</li> </ul> </li> </ul>	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	*



<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>	
121	The Department of Shipping and Transport		4 Sep 1970	155 of 1970143	-
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"> <li>. Dept of Civil Aviation <ul style="list-style-type: none"> <li>- Capital Works and Services</li> </ul> </li> <li>. Dept of Education and Science <ul style="list-style-type: none"> <li>- ACT Pre School Teachers Salaries</li> </ul> </li> <li>. Dept of Interior <ul style="list-style-type: none"> <li>- Postage, Telegrams &amp; Telephone Services</li> <li>- Salaries</li> <li>- Rent</li> </ul> </li> <li>. Australian Broadcasting Control Board <ul style="list-style-type: none"> <li>- Expenditure under the Broadcasting &amp; Television Act</li> </ul> </li> <li>. Repatriation Dept <ul style="list-style-type: none"> <li>- Salaries</li> </ul> </li> <li>. Taxation Office <ul style="list-style-type: none"> <li>- Remission of Taxes</li> </ul> </li> <li>. Dept of Works <ul style="list-style-type: none"> <li>- Furniture &amp; Fittings</li> <li>- Repairs and Maintenance</li> <li>- Building &amp; Works</li> </ul> </li> </ul>	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>
124	Expenditure from the Consolidated Revenue Fund for the year 1969-70 (Appropriation Acts 1969-70) . Dept Education & Science - Administrative Expenses - Assistance to ACT Independent Schools - Australian Universities Commission - Capital Works ANU and CCAE - Optical Telescope - NT Education Services . Dept Interior - Rent - Australian War Memorial - ACT Flats Caretaking - Acquisiton of Sites & Buildings . Dept National Development - Natmap Salaries . PMG's Dept - Subsidy for Landline Services for News Relays . Prime Minister's Dept - Publication Expenses of Office of Aboriginal Affairs . Commonwealth Railways - Stores and Materials - Administrative Expenses - Buildings Plant & Equipment . Dept Works - Buildings & Works for Taxation Office - Sound Broadcasting Transmission, ABC . Dept Defence - Computer Purchase	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>
	. Dept Supply - Defence Research & Development Establishments, Reserve Stocks			
125	Index - 1st to 114th Reports of the Committee	18 Mar 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 . Dept Education & Science - Fire Damage to Lyneham School . Dept Social Services - Fraud at Lithgow Regional Office . Dept Works - Defence Works Programme . Australian Wool Board - Fire in Botany Wool Stores . Responsibilities of the Auditor-General	7 Apr 1971	239 of 1971	143
128	The Australian Tourist Commission	19 Aug 1971	105 of 1971	136
129	Treasury Minute on the 119th Report - The Supplementary Report of the Auditor-General - Financial Year 1968-69	20 Aug 1971	106 of 1971	*

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
130	Treasury Minute on the 84th Report - Expenditure from the Consolidated Revenue Fund for the year 1965-66	20 Aug 1971	107 of 1971	*
131	Treasury Minute on the 112th Report - Commonwealth Advertising	16 Sept 1971	137 of 1971	*
132	Treasury Minute on the 115th Report - Expenditure from the Advance to the Treasurer (Appropriation Acts 1968-69)	16 Sept 1971	138 of 1971	*
133	Expenditure from Advance to the Treasurer (Appropriation Acts 1970-71)	25 Nov 1971	255 of 1971	145
	. Parliamentary Library			
	- Parliamentary Librarian Salary			
	. Joint House Dept			
	- Travelling Expenses			
	. Dept Civil Aviation			
	- Salaries			
	. Dept Education & Science			
	- Metric Conversion Board, Salaries			
	. Dept External Territories			
	- Cocos Island, Incidental Expenditure			
	. Dept Health			
	- NT Health Services Salaries			
	. Dept Interior			
	- Electoral Branch Salaries			
	- ACT Children's Centre			
	. Dept Primary Industry			
	- Travelling Costs in Admin of Commerce Act			
	- BAE Salaries			

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
	<ul style="list-style-type: none"> <li>. Dept Navy               <ul style="list-style-type: none"> <li>- Payment Under Commonwealth Employees Compensation Act</li> </ul> </li> <li>. Dept Air - Hire of Equipment               <ul style="list-style-type: none"> <li>- Administrative Expenses</li> </ul> </li> <li>. Dept Supply               <ul style="list-style-type: none"> <li>- Working Capital Advances</li> <li>- Furniture Removals and Storage</li> </ul> </li> </ul>			
134	Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1970-71) <ul style="list-style-type: none"> <li>. Dept Civil Aviation               <ul style="list-style-type: none"> <li>- Air Services Subsidies</li> <li>- Capital Works</li> </ul> </li> <li>. Dept Education &amp; Science               <ul style="list-style-type: none"> <li>- University Training for National Servicemen</li> <li>- Assistance to NT Independent Schools</li> </ul> </li> <li>. Dept External Territories               <ul style="list-style-type: none"> <li>- Salaries for Australian School of Pacific Administration</li> </ul> </li> <li>. Dept Health               <ul style="list-style-type: none"> <li>- ACT Health Services</li> <li>- NT Health Services</li> </ul> </li> <li>. Dept Interior               <ul style="list-style-type: none"> <li>- Rent for Foreign Affairs</li> <li>- Administrative Expenses for Electoral Branch</li> <li>- ACT Services</li> <li>- Rent for Dept Supply</li> </ul> </li> <li>. Dept Prime Minister &amp; Cabinet               <ul style="list-style-type: none"> <li>- Administrative Expenses for UK High Commissioner's Office &amp; for Official Establishments</li> </ul> </li> </ul>	9 Mar 1972	18 of 1972	143

<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"> <li>. Dept Social Services               <ul style="list-style-type: none"> <li>- Subsidies to Senior Citizens Centres &amp; Home Care Services</li> </ul> </li> <li>. Dept Navy               <ul style="list-style-type: none"> <li>- Administrative Expenses</li> </ul> </li> </ul>			
135	Treasury Minutes on the: 93rd Report - Expenditure from the Advance to the Treasurer (Appropriation Act 1966-67); and 96th Report - Expenditure from the Consolidated Revenue Fund for the Year 1966-67	25 May 1972	75 of 1972	*
136	Treasury Minutes on the: 98th Report - The Report of the Auditor-General - Financial Year 1966-67; 105th Report - The Report of the Auditor-General - Financial Year 1967-68; 106th Report - Commonwealth Fire Board; 113th Report - The Report of the Auditor-General - Financial Year 1968-69 and 128th Report - the Australian Tourist Commission	25 May 1972	76 of 1972	
137	The Report of the Auditor-General - Financial Year 1970-71 <ul style="list-style-type: none"> <li>. Dept Army               <ul style="list-style-type: none"> <li>- Loss by Fire of Workshop Building</li> <li>- Purchase of Prime-Movers and Semi-Trailers</li> </ul> </li> <li>. Dept Foreign Affairs               <ul style="list-style-type: none"> <li>- Accounting at Overseas Posts</li> </ul> </li> </ul>	25 May 1972	77 of 1972	149

<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"> <li>. Dept Interior               <ul style="list-style-type: none"> <li>- NT Misappropriations</li> </ul> </li> <li>. PMG's Dept - Hirers' Television &amp; Broadcast Licences</li> <li>. Dept Supply               <ul style="list-style-type: none"> <li>- Sale of Waste Paper</li> </ul> </li> <li>. Dept Works               <ul style="list-style-type: none"> <li>- Recoverable Administrative Charges</li> <li>- Construction of Incinerator</li> <li>- Fire Prevention in Computer Installations</li> </ul> </li> </ul>			
138	Treasury Minutes on the 104th Report - Commonwealth Serum Laboratories Commission; and 118th Report - Expenditure from the Consolidated Revenue Fund for the year 1968-69 (Appropriation Acts 1968-69)	21 Sept 1972	180 of 1972	*
139	Internal Audit	21 Sept 1972	181 of 1972	149
140	Expenditure from the Advance to the Treasurer (Appropriation Acts 1971-72) <ul style="list-style-type: none"> <li>. Dept Air               <ul style="list-style-type: none"> <li>- Pay for Citizen's Air Force</li> <li>- Civil Personnel Salaries</li> <li>- Administrative Expenses</li> </ul> </li> <li>. Attorney-General's Dept               <ul style="list-style-type: none"> <li>- Australian Police in UN Peacekeeping Force in Cyprus</li> </ul> </li> </ul>	8 Sept 1972	182 of 1972	149

<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 Education & Science			
	- ACT School Janitor Services			
	- ACT Pre-School Education			
	- NT Schools Cleaning			
	- NT Commonwealth Teachers' Salaries			
	. Dept External Territories			
	- PNG Public Service, Salaries & Training			
	. Dept Supply			
	- Administrative Expenses			
	- Defence Research Establishments Salaries			
	- Furniture Removals			
	. Dept Trade & Industry			
	- Trade Commissioner			
	- Salaries and Other Expenditure			
141	Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1971-72)	26 Oct 1972	215 of 1972	149
	. Dept Air			
	- Overtime			
	- Aircraft Purchase, Manufacture & Lease			
	. Dept Army			
	- ANZUK Logistic Support Trust Account			
	- Transportation Equipment			
	. Attorney-General's Dept			
	- Commonwealth Police Force			
	. Dept Education & Science			
	- Canberra School of Music			
	- Assistance for NT Independent Schools			
	. Dept Environment, Aborigines and the Arts			
	- Commonwealth Archives Equipment			



<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 Immigration - Migrant Hostels - Overseas Posts Property Maintenance & Furniture . Dept Primary Industry - Expenditure on War Service Land Settlement Scheme - Wool Reaserch			
142	Treasury Minute on the: 124th Report - Expenditre from the Consolidated Revenue Fund for the Year 1969-70 (Appropriation Acts 1969-70)	26 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)	24 May 1973	105 of 1973	*
144	Department of Education and Science	31 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)	8 Nov 1973	213 of 1973	*
146	The Report of the Auditor-General - Financial Year 1971-72 . Dept Air - Accounting for Supplies Purchased Overseas	8 Nov 1973	214 of 1973	159

<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"> <li>. Dept Civil Aviation               <ul style="list-style-type: none"> <li>- Fraudulent Salary Payments</li> </ul> </li> <li>. Defence Services               <ul style="list-style-type: none"> <li>- Procurement in USA</li> </ul> </li> <li>. Public Service Board               <ul style="list-style-type: none"> <li>- Incorrect Payments to Officers Leaving the Service</li> </ul> </li> <li>. Dept Supply               <ul style="list-style-type: none"> <li>- Production Capacity at Government Factories</li> <li>- Over Expenditure by the Government Aircraft Factories</li> </ul> </li> <li>. Dept Treasury               <ul style="list-style-type: none"> <li>- Works Services Trust Account</li> </ul> </li> <li>. Dept Works               <ul style="list-style-type: none"> <li>- Tullamarine Airport Claim Against Private Consultant</li> </ul> </li> </ul>			
147	Expenditure from the Advance to the Treasurer (Appropriation Acts 1972-73) <ul style="list-style-type: none"> <li>. Attorney-General's Dept               <ul style="list-style-type: none"> <li>- Overtime</li> <li>- Court Reporting Branch Salaries</li> <li>- Office of Commissioner of Trade practices</li> <li>- Commonwealth Police Force Salaries and Other Expenditure</li> </ul> </li> <li>. Dept Capital Territory               <ul style="list-style-type: none"> <li>- Administrative Expenses</li> </ul> </li> <li>. Dept Education               <ul style="list-style-type: none"> <li>- ACT Pre-School Education</li> </ul> </li> <li>. Dept Northern Territory               <ul style="list-style-type: none"> <li>- General Welfare Services</li> <li>- Mines Branch</li> <li>- Railway Freight Subsidies</li> </ul> </li> </ul>	28 Nov 1973	343 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"> <li>. Dept Primary Industry               <ul style="list-style-type: none"> <li>- Forestry &amp; Timber Bureau</li> <li>- Tobacco Industry Trust Account</li> <li>- Export Inspection Services</li> </ul> </li> <li>. Dept Science               <ul style="list-style-type: none"> <li>- Metric Conversion Board</li> </ul> </li> <li>. Dept Services &amp; Property               <ul style="list-style-type: none"> <li>- Overtime</li> </ul> </li> <li>. Dept Works               <ul style="list-style-type: none"> <li>- Building &amp; Works for Dept Education NT</li> </ul> </li> </ul>			
148	Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1972-73) <ul style="list-style-type: none"> <li>. Attorney-General's Dept               <ul style="list-style-type: none"> <li>- ACT Police Clothing &amp; Equipment</li> </ul> </li> <li>. Dept Capital Territory               <ul style="list-style-type: none"> <li>- ACT Police</li> <li>- Paid Parking Equipment</li> <li>- Vehicle Test Station Equipment</li> <li>- ACT Housing Trust Account</li> </ul> </li> <li>. Dept Education               <ul style="list-style-type: none"> <li>- Commonwealth Teaching Service Scholarships</li> </ul> </li> <li>. Dept Immigration               <ul style="list-style-type: none"> <li>- Adult Migrant Education</li> </ul> </li> <li>. Dept Labour               <ul style="list-style-type: none"> <li>- Training Expenses</li> </ul> </li> <li>. Dept Northern Territory               <ul style="list-style-type: none"> <li>- Service Charges for Nhulumbuy Township</li> <li>- Capital Works &amp; Services</li> <li>- Loans for Encouragement of Primary Production</li> <li>- NT Housing Commission</li> </ul> </li> <li>. Dept Services and Property               <ul style="list-style-type: none"> <li>- Administration of the Commonwealth Electoral Act</li> </ul> </li> </ul>	5 Dec 1973	289 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>
149	Treasury Minutes on the: 137th Report - The Report of the Auditor-General - Financial Year 1970-71; 139th Report - Internal Audit; 140th Report - Expenditure from the Advance to the Treasurer (Appropriation Acts 1971-72); and 141st Report - Expenditure Consolidated Revenue Fund (Appropriation Acts 1971-72)	28 Nov 1974	308 of 1974	*
150	The Report of the Auditor-General - Financial year 1972-73 <ul style="list-style-type: none"> <li>. Dept Aboriginal Affairs <ul style="list-style-type: none"> <li>- Aboriginal Self-Help Housing</li> </ul> </li> <li>. Dept Army <ul style="list-style-type: none"> <li>- Purchase of Trailer-Mounted Refrigerators</li> </ul> </li> <li>. Dept Defence <ul style="list-style-type: none"> <li>- Cleaning Contract</li> </ul> </li> <li>. PMG's Dept <ul style="list-style-type: none"> <li>- Common User Data Network</li> </ul> </li> <li>. Dept Supply <ul style="list-style-type: none"> <li>- Payment in Advance for Fork-Lift Trucks</li> </ul> </li> <li>. Dept Works <ul style="list-style-type: none"> <li>- Payment in Advance for Supplies Act</li> <li>- Accelerated Expenditure NT</li> </ul> </li> </ul>	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"> <li>. Attorney-General's Dept <ul style="list-style-type: none"> <li>- Payment in Lieu of Leave to Widow of Judge</li> </ul> </li> </ul>	4 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"> <li>. Dept Customs &amp; Excise               <ul style="list-style-type: none"> <li>- Payment to PMG for Collection of Import Duty</li> </ul> </li> <li>. Office of Australian Development Assistance Agency               <ul style="list-style-type: none"> <li>- Administrative Expenses</li> <li>- Colombo Plan</li> </ul> </li> <li>. Dept Prime Minister and Cabinet               <ul style="list-style-type: none"> <li>- Australian Council for the Arts</li> </ul> </li> <li>. Dept Science               <ul style="list-style-type: none"> <li>- Patents Office</li> <li>- Administrative Expenses</li> </ul> </li> <li>. Dept Services &amp; Property               <ul style="list-style-type: none"> <li>- Overseas Property Bureau</li> </ul> </li> <li>. Dept Special Minister of State               <ul style="list-style-type: none"> <li>- Salaries &amp; Travelling</li> <li>- Printing of Gazette</li> </ul> </li> </ul>			
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"> <li>. Attorney-General's Dept               <ul style="list-style-type: none"> <li>- NT Police Force</li> </ul> </li> <li>. Commonwealth Railways               <ul style="list-style-type: none"> <li>- North Australia Railways</li> </ul> </li> <li>. Dept Defence               <ul style="list-style-type: none"> <li>- Computer Services</li> <li>- Equipment &amp; Stores</li> </ul> </li> <li>. Dept Education               <ul style="list-style-type: none"> <li>- Capital Works</li> </ul> </li> <li>. Dept Health               <ul style="list-style-type: none"> <li>- Serum Laboratories Commission</li> </ul> </li> </ul>	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>
	. Dept Media			
	- AGPS			
	- Stores Suspense Trust Account			
	. Dept Minerals & Energy			
	- BMR Contract Investigations			
	. Dept Northern Territory			
	- Traffic Administration			
	. Dept Prime Minister and Cabinet			
	- Tariff Adjustment Reduction			
	. Dept Tourism & Recreation			
	- Development of Tourist Attractions			
	- Community Recreation Complexes			
	- National Sporting Organisations			
	. Dept Transport			
	- Transport Equipment			
	. Dept Treasury			
	- Australian Taxation Office			
	. Dept Urban & Regional Development			
	- National Estate			
155	Index - 1st to 142nd Reports		4 Jun 1975	98 of 1975*
156	Treasury Minutes on the: 147th Report - Expenditure from the Advance to the Treasurer (Appropriation Acts 1972-73); and 148th Report - Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1972-73)	5 Jun 1975	84 of 1975	*

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
157	The Report of the Auditor-General - Financial Year 1973-74 <ul style="list-style-type: none"> <li>. Dept Defence <ul style="list-style-type: none"> <li>- Industrial Wheeled Tractors</li> <li>- RAAF Base Tindal</li> </ul> </li> <li>. Dept Education <ul style="list-style-type: none"> <li>- Tertiary Allowance Scheme</li> <li>- Salaries</li> </ul> </li> <li>. Dept Manufacturing Industry <ul style="list-style-type: none"> <li>- Production Performance Allowance Scheme</li> </ul> </li> <li>. Dept Prime Minister &amp; Cabinet <ul style="list-style-type: none"> <li>- Australian Council for the Arts</li> </ul> </li> </ul>	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"> <li>. Dept Defence <ul style="list-style-type: none"> <li>- Aircraft &amp; Equipment</li> </ul> </li> <li>. Dept Education <ul style="list-style-type: none"> <li>- Aboriginal Study Grants</li> <li>- Adult Secondary Education Scheme</li> </ul> </li> <li>. Dept Housing &amp; Construction <ul style="list-style-type: none"> <li>- Capital Works</li> </ul> </li> <li>. Dept Labour &amp; Immigration <ul style="list-style-type: none"> <li>- Employment Training</li> </ul> </li> <li>. Dept Prime Minister &amp; Cabinet <ul style="list-style-type: none"> <li>- Official Hospitality</li> </ul> </li> <li>. Dept Services &amp; Property <ul style="list-style-type: none"> <li>- Administrative Expenses</li> </ul> </li> <li>. Dept Social Security <ul style="list-style-type: none"> <li>- Welfare Salaries</li> </ul> </li> <li>. Dept Special Minister of State <ul style="list-style-type: none"> <li>- Archives</li> <li>- Grants Commission</li> </ul> </li> </ul>		20 May 1976	131 of 1976166

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Treasury Minute - Report No.</u>
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"> <li>. Attorney-General's Dept <ul style="list-style-type: none"> <li>- Australian Legal Aid Office</li> </ul> </li> <li>. Dept Capital Territory <ul style="list-style-type: none"> <li>- Administrative Expenses</li> </ul> </li> <li>. Dept Education <ul style="list-style-type: none"> <li>- Assistance for Isolated Children</li> </ul> </li> <li>. Dept Environment <ul style="list-style-type: none"> <li>- Consultant Fees</li> <li>- Acquisition of Land for Nature Conservation</li> </ul> </li> <li>. Dept Labour &amp; Immigration <ul style="list-style-type: none"> <li>- Administrative Expenses</li> </ul> </li> <li>. Dept Media <ul style="list-style-type: none"> <li>- Film Australia</li> </ul> </li> <li>. Dept Social Security <ul style="list-style-type: none"> <li>- Homeless Persons Assistance</li> </ul> </li> <li>. Dept Tourism &amp; Recreation <ul style="list-style-type: none"> <li>- Consultant's Fees</li> <li>- Survey of Recreation Needs</li> <li>- Tourist Attractions</li> </ul> </li> </ul>	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)	24 May 1977	128 of 1977	170
	. Dept Aboriginal Affairs			
	- Hire & Running Costs of Motor Vehicles			
	. Dept Administrative Services			
	- Office Services			
	- Acquisition of National Relics			
	- Cocos Islands			
	. Attorney-General's Dept			
	- Postage & Telephones			
	. Dept Capital Territory			
	- Hire & Running Costs of Motor Vehicles			
	- ACT Police			
	. Dept Defence			
	- Replacement Equipment & Stores			
	. Dept Education - TEAS			
	. Dept Industry & Commerce			
	- Tourism Development Loans			
	. Dept National Resources			
	- Atomic Energy Commission			

<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"> <li>. Dept Prime Minister &amp; Cabinet               <ul style="list-style-type: none"> <li>- Childhood Services</li> </ul> </li> <li>. Dept Science               <ul style="list-style-type: none"> <li>- Antarctic Division</li> </ul> </li> <li>. Dept Social Security               <ul style="list-style-type: none"> <li>- Council for Rehabilitation of the Disabled</li> </ul> </li> <li>. Dept Treasury - Capital Works</li> </ul>			
164	Treasury Minutes on the: 150th Report - The Report of the Auditor-General - Financial Year 1972-73; and 151st Report - Payment of Accounts	26 May 1977	89 of 1977	*
Spec	Proceedings of the Conference of Commonwealth and State Public Accounts Committees	27 Oct 1977	224 of 1977	*
165	The Report of the Auditor-General - Financial Year 1974-75 <ul style="list-style-type: none"> <li>. Dept Construction               <ul style="list-style-type: none"> <li>- Extension to Sydney Telephone Exchange</li> <li>- Wellington Telephone Exchange</li> </ul> </li> <li>. Dept Environment, Housing &amp; Community Development               <ul style="list-style-type: none"> <li>- Expenditure Without Warrant Authority</li> </ul> </li> <li>. Dept Industry &amp; Commerce               <ul style="list-style-type: none"> <li>- Australian Government Clothing Factory</li> </ul> </li> </ul>	13 Oct 1977	229 of 1977	170

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
166	Finance Minutes on: Report 158 - Expenditure from the Advance to the Treasurer (Appropriation Acts 1974-75); and Report 160 - Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1974-75)	4 Nov 1977	230 of 1977	*
167	The Report of the Auditor-General - Financial Year 1975-76 . Dept Administrative Services - Commonwealth Government Stores Trust Account . Dept Construction - Fire Protection . Dept Foreign Affairs - Unauthorised Payment . Dept Northern Territory - Public Utility Services . Dept Productivity - Mirage Aircraft . Dept Social Security - Internal & External Fraud	4 Nov 1977	232 of 1977	180
168	Expenditure from the Advance to the Treasurer (Appropriation Acts 1976-77) . Dept Administration Services - Commonwealth Police - Salaries to Staff of Minister - Capital Works . Attorney-General's Dept - Legal Aid . Dept Capital Territory - ACT Police	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>
	<ul style="list-style-type: none"> <li>. Dept Defence               <ul style="list-style-type: none"> <li>- Increase in Contract Price of Armoured Vehicles</li> </ul> </li> <li>. Dept National Resources               <ul style="list-style-type: none"> <li>- Investments in Petroleum &amp; Mineral Development</li> </ul> </li> <li>. Dept Science               <ul style="list-style-type: none"> <li>- Turn-Around Ranging Station</li> </ul> </li> </ul>			
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: 21 Nov 1978 153 - Delays in Occupancy of Leased Premises; 163 - Expenditure from the Advance to the Treasurer (Appropriation Acts - 1975-76); and 165 - The Report of the Auditor-General - Financial Year 1974-75	21 Nov 1978	337 of 1978	*
171	The Report of the Auditor-General - Financial Year 1976-77 <ul style="list-style-type: none"> <li>. Australian Broadcasting Tribunal               <ul style="list-style-type: none"> <li>- Revised Expenditure Estimates</li> </ul> </li> <li>. Australian Wheat Board               <ul style="list-style-type: none"> <li>- Payments under the Wheat Industry Stabilization Act</li> </ul> </li> <li>. Darwin Community College               <ul style="list-style-type: none"> <li>- Delay in Presentation of Financial Statements</li> </ul> </li> <li>. Dept Aboriginal affairs               <ul style="list-style-type: none"> <li>- Housing Rental</li> </ul> </li> </ul>	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"> <li>. Dept Construction               <ul style="list-style-type: none"> <li>- Lavarack Barracks &amp; RAAF Base, Townsville</li> </ul> </li> <li>. Dept Defence               <ul style="list-style-type: none"> <li>- Procurement of Liquid Oxygen Tank/Vaporiser Units</li> <li>- Asphalt Mixing Plant</li> </ul> </li> <li>. Dept Education               <ul style="list-style-type: none"> <li>- Housing Rental &amp; Records</li> </ul> </li> <li>. Dept Environment, Housing &amp; Community Development               <ul style="list-style-type: none"> <li>- CALF</li> </ul> </li> <li>. Superannuation Fund               <ul style="list-style-type: none"> <li>- Financial Statements</li> </ul> </li> </ul>			
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"> <li>. Dept Defence               <ul style="list-style-type: none"> <li>- Travelling &amp; Subsistence</li> </ul> </li> <li>. Dept Immigration &amp; Ethnic Affairs               <ul style="list-style-type: none"> <li>- Assisted Migration Programme</li> </ul> </li> <li>. Dept Industry &amp; Commerce               <ul style="list-style-type: none"> <li>- Assistance to Shipbuilding Industry</li> </ul> </li> </ul>	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

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
176	The Report of the Auditor-General - Financial Year 1977-78 <ul style="list-style-type: none"> <li>. Dept Defence <ul style="list-style-type: none"> <li>- RAN Pipelines, Fremantle</li> </ul> </li> <li>. Dept Education <ul style="list-style-type: none"> <li>- TEAS Eligibility &amp; Overpayments</li> </ul> </li> <li>. Dept Primary Industry <ul style="list-style-type: none"> <li>- Beef Industry Incentive Payments</li> </ul> </li> </ul>	6 Nov 1979	277 of 1979	185
177	Finance Minute on Reports 168 - Expenditure from the Advance to the Treasurer (Appropriation Acts 1976-77); and 173 - Expenditure 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"> <li>. Dept Defence <ul style="list-style-type: none"> <li>- Naval Construction</li> <li>- Variation in Estimates</li> <li>- Replacement Weapons &amp; Armaments</li> <li>- Fuels</li> <li>- Defence Cooperation, Indonesia</li> <li>- Defence Research Salaries</li> </ul> </li> <li>. Dept Foreign Affairs <ul style="list-style-type: none"> <li>- Unrecouped Expenditure</li> </ul> </li> <li>. Dept Science &amp; the Environment <ul style="list-style-type: none"> <li>- Antarctic Division, Telephone Billings</li> </ul> </li> </ul>	13 Nov 1979	286 of 1979	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>
179	Annual Report 1979	11 Sept 1980	260 of 1980	*
180	Finance Minutes on: Reports 167, 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)	11 Sept 1980	261 of 1980	*
181	Canberra Commercial Development Authority	16 Sept 1980	225 of 1980	214
182	Pharmaceutical Benefits Scheme - Chemists Remuneration	17 Sep 1980	233 of 1980	206
183	Finance Minutes on Reports: 174 - Use of ADP in the Commonwealth Public Sector - Acquisition of Systems in the Public Service; and 175 - Use of ADP in the Commonwealth Public Sector - the MANDATA Project		17 Sep 1980	234 of 1980*
184	Internal Audit in the Australian Public Service - A Discussion Paper	3 Mar 1981	1 of 1981	211
185	Finance Minute on Report 176 - The Report of the Auditor-General - Financial Year 1977-78	7 Apr 1981	62 of 1981	*
186	Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1979-80)	7 Apr 1981	64 of 1981	217

<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"> <li>. Dept Finance               <ul style="list-style-type: none"> <li>- Expenditure in Excess of Governor-General's Warrant</li> </ul> </li> <li>. Dept Social Security               <ul style="list-style-type: none"> <li>- Administrative Expenses</li> </ul> </li> <li>. Dept Transport               <ul style="list-style-type: none"> <li>- Salaries</li> </ul> </li> <li>. Dept Veterans' Affairs               <ul style="list-style-type: none"> <li>- Repatriation Benefits</li> </ul> </li> </ul>			
187	Reports of the Auditor-General - Financial Year 1978-79 <ul style="list-style-type: none"> <li>. Dept Defence               <ul style="list-style-type: none"> <li>- Repair &amp; Overhaul of Aircraft</li> </ul> </li> <li>. Dept Primary Industry               <ul style="list-style-type: none"> <li>- Apprehension of Foreign Fishing Vessels</li> </ul> </li> <li>. Dept Social Security               <ul style="list-style-type: none"> <li>- Payment of Pensions &amp; Benefits Overseas</li> </ul> </li> </ul>	7 Apr 1981	65 of 1981	218
188	Annual Report 1980-81	27 Oct 1981	235 of 1981	*
189	Airport Fire Tenders	27 Oct 1981	259 of 1981	219
190	Inquiry into Petroleum Royalties and Excise	27 Oct 1981	236 of 1981	215
191	Commonwealth Government Financial Administration - A Handbook	28 Oct 1981	211 of 1981	*
192	Collection & Dissemination of Statistics - A Discussion Paper	28 Oct 1981	237 of 1981	207



<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
193	<p>Reports of the Auditor-General 1979-80 and March 1981</p> <ul style="list-style-type: none"> <li>. Dept Defence <ul style="list-style-type: none"> <li>- HMAS Stirling</li> </ul> </li> <li>. Dept Transport <ul style="list-style-type: none"> <li>- Second Hobart Bridge</li> </ul> </li> <li>. ACT Schools Authority <ul style="list-style-type: none"> <li>- Delays in Presentation of Financial Statements</li> </ul> </li> <li>. Dept Foreign Affairs <ul style="list-style-type: none"> <li>- Accounting at Overseas Posts</li> </ul> </li> </ul>	20 Apr 1982	84 of 1982	220
194	<p>Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1980-81)</p> <ul style="list-style-type: none"> <li>. Australian Federal Police <ul style="list-style-type: none"> <li>- Administrative Expenses</li> </ul> </li> <li>. Dept Defence <ul style="list-style-type: none"> <li>- Medical &amp; Dental Services</li> </ul> </li> <li>. Depts Finance &amp; Defence <ul style="list-style-type: none"> <li>- Natural Disaster Relief</li> </ul> </li> <li>. Dept Industry &amp; Commerce <ul style="list-style-type: none"> <li>- Reserve Capacity Maintenance</li> </ul> </li> </ul>	20 Apr 1982	85 of 1982	208
195	<p>Finance Minute on Report 172 - Financing and Administration of Property owned or leased Overseas by the Commonwealth Government</p>	20 Apr 1982	86 of 1982	*
196	<p>The Australian War Memorial-Curatorial &amp; Conservation Functions</p>		27 Apr 1982	87 of 1982221
197	<p>Coal Export Duty</p>	29 Apr 1982	88 of 1982	205

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
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	28 Oct 1982	315 of 1982	271
202	The Selection & Developments 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) . 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	*

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
206	Finance Minute on Report 182 - Pharmaceutical Benefits Scheme - Chemists Remuneration	1 Nov 1983	248 of 1983	*
207	Finance Minute on Report 192 - Collection & Dissemination of Statistics - A Discussion Paper	2 Nov 1983	228 of 1983	*
208	Finance Minute on Report 194 - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1980-81)	3 Nov 1983	226 of 1983	*
209	Reports of the Auditor-General - 1980-81 . 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	*

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

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
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	*
222	Report of the Auditor-General - March 1982 . Dept Defence - Mobile Radio Terminals - HMAS Tobruk - Helicopters for FFG's . Dept Health - Commonwealth Medical Benefits . Dept Home Affairs & Environment - Norfolk Island Administration . Dept of Primary Industry - Levies, Taxes & Charges . Dept Social Security - Commonwealth Rehabilitation Service	7 Dec 1983	318 of 1983	231
223	HMAS Tobruk	7 Mar 1984	65 of 1984	227
224	Excise & Deferred Customs Duties	10 Oct 1984	229 of 1984	234

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
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) . Dept Aviation - Office Requisites Expenditure . Dept Defence - Salary & Payments in the Nature of Salary : CMF & Cadets . Dept Transport - Administration Expenses: Fuel, Light & Power	14 May 1985	163 of 1985	251(#)
229	Reports of the Auditor-General - 1981-82 and September 1982 . Dept Communications - Internal Audit - Australian Telecommunications Commission . Dept Defence - Cockatoo Island Dockyard - Repair & Refit of Submarines	21 May 1985	184 of 1985	258(#)

<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"> <li>. Dept Education &amp; Youth Affairs               <ul style="list-style-type: none"> <li>- Secondary Allowance Schemes</li> <li>- Overpayment Procedures</li> <li>- Curriculum Development Centre</li> </ul> </li> <li>. Dept Foreign Affairs               <ul style="list-style-type: none"> <li>- Internal Audit</li> </ul> </li> <li>. Dept Industry &amp; Commerce               <ul style="list-style-type: none"> <li>- Cargo Control &amp; Accounting</li> <li>- Australian Industry Development Corporation</li> </ul> </li> <li>. Dept Primary Industry - Australian Apple &amp; Pear Corporation               <ul style="list-style-type: none"> <li>- Australian Dairy Corporation (1981-2)</li> </ul> </li> <li>. Dept Science &amp; Technology               <ul style="list-style-type: none"> <li>- Australian Industrial Research &amp; Development Incentives</li> </ul> </li> <li>. Dept Social Security               <ul style="list-style-type: none"> <li>- Internal Audit</li> <li>- Telephone Rental Concessions to Pensioners</li> </ul> </li> <li>. Dept Territories &amp; Local Government               <ul style="list-style-type: none"> <li>- Darwin Cyclone Tracy Relief Trust Fund</li> </ul> </li> <li>. Dept Treasury               <ul style="list-style-type: none"> <li>- Australian Taxation Office</li> <li>- Posting &amp; Transfers</li> <li>- Australian Taxation Office</li> <li>- Company Tax Instalments</li> </ul> </li> <li>. Dept Veterans' Affairs               <ul style="list-style-type: none"> <li>- Telephone Rental Concessions to Pensioners</li> </ul> </li> </ul>			
230	Finance Minute on Report 209 - Reports of the Auditor-General - 1980-81		15 May 1985	180 of 1985265

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
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 . Dept Administrative Services - Special Broadcasting Service . Dept Aviation - QANTAS Airways Limited . Dept Defence - the Minehunter Catamaran - Repair & Maintenance of Navy Ships . Dept Education & Youth Affairs - Secondary Allowance Schemes - Overpayment Procedures - School to Work Transition Program - Adult Secondary Education Assistance School - Curriculum Development Centre . Dept Finance - Superannuation Fund Investment Trust . Dept Foreign Affairs - Passport Issue & Control . Dept Industry & Commerce - Australian Industry Development Corporation . Dept Primary Industry - Investment of Trust Account Moneys . Dept Social Security - Recovery of Overpayments - Issue of Replacement Cheques	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>
	. Dept Trade & Resources - Export Finance & Insurance Corporation			
233	Reports of the Auditor-General 1982-83 & September 1983 . Dept Administrative Services - Australian Government Publishing Service . Attorney-General's Dept. - Bankruptcy Act 1966 . Dept Aviation - Air Navigation Charges - Domestic Airline Operators - Departmental Residences . Dept Finance - Closure of Geneva Accounting Office - Regional Office, Darwin - Failure to Reconcile Drawing Account . Dept Immigration & Ethnic Affairs - Adult Migrant Education Program . Dept Industry & Commerce - Warehousing . Dept Primary Industry - Computerised Accounting System . Dept Territories & Local Government - National Sports Centre . Dept Transport - Tasmanian Freight Equalisation Scheme . Dept Treasury - Expenditures in Excess of Warrants of the Governor-General	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"> <li>. Australian Taxation Office</li> <li>- Authorisation of Refunds</li> <li>- Dividends &amp; Interest Withholding Tax</li> <li>. Fraudulent Negotiation of Cheques</li> <li>. Recovery of Outstanding Revenue, Debts &amp; Overpayments</li> </ul>			
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"> <li>. Dept Defence Support</li> <li>. Dept Education &amp; Youth Affairs</li> <li>. Dept Territories &amp; Local Government</li> </ul>	26 Nov 1985	358 of 1985	266

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
240	Report of the Auditor-General March 1984 . Dept Defence - Major Exercise . 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 & Constructon - 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	28 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>
	<ul style="list-style-type: none"> <li>. Dept Treasury - Recovery of Tax               <ul style="list-style-type: none"> <li>- Australian Taxation Office</li> <li>- Wool Tax</li> </ul> </li> <li>. Dept Veterans' Affairs               <ul style="list-style-type: none"> <li>- Cheque Production &amp; Distribution</li> <li>- Telephone Rental Concessions to Pensioners</li> </ul> </li> <li>. Australian Broadcasting Corporation (ABC)               <ul style="list-style-type: none"> <li>- Hiring &amp; Flying of Aircraft</li> </ul> </li> <li>. Australian National Railways Commission               <ul style="list-style-type: none"> <li>- Acquisition &amp; Development of Computer Based Systems</li> </ul> </li> </ul>			
241	Report of the Auditor-General - 1983-84 & September 1984 <ul style="list-style-type: none"> <li>. Dept Administrative Services               <ul style="list-style-type: none"> <li>- Property Directorate</li> <li>- Property Management Information Systems</li> </ul> </li> <li>. Dept Defence/Defence Support               <ul style="list-style-type: none"> <li>- Navy Weapons</li> <li>- Laser Airborne Depth Sounders (LADS)</li> </ul> </li> <li>. Dept Defence Support               <ul style="list-style-type: none"> <li>- Munitions Production Trust Account</li> <li>- Internal Audit</li> </ul> </li> <li>. Dept Education &amp; Youth Affairs               <ul style="list-style-type: none"> <li>- Central Administration of Student Assistance Programs</li> </ul> </li> </ul>	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"> <li>. Dept Finance               <ul style="list-style-type: none"> <li>- Commonwealth Superannuation Scheme</li> <li>- Employer Contributions by Approved Authorities or other Bodies</li> </ul> </li> <li>. Dept Health               <ul style="list-style-type: none"> <li>- Internal Audit</li> </ul> </li> <li>. Dept Housing &amp; Construction               <ul style="list-style-type: none"> <li>- General Works Division</li> <li>- Australian Capital Territory</li> </ul> </li> <li>. Dept Industry &amp; Commerce               <ul style="list-style-type: none"> <li>- Diesel Fuel Rebate Scheme</li> <li>- Coal Excise Levy</li> </ul> </li> <li>. Dept Resources &amp; Energy               <ul style="list-style-type: none"> <li>- Internal Audit</li> </ul> </li> <li>. Dept Social Security               <ul style="list-style-type: none"> <li>- Invalid Pensions</li> <li>- Recovery of Overpayments</li> <li>- Departmental Protective Security</li> </ul> </li> <li>. Dept of Territories &amp; Local Government               <ul style="list-style-type: none"> <li>- Financial Statements Outstanding</li> <li>- Industrial Wages Payroll System</li> </ul> </li> <li>. Dept of Veterans' Affairs               <ul style="list-style-type: none"> <li>- ADP System Development</li> <li>- Pension Overpayments &amp; other Debtors</li> <li>- Procurement &amp; Supply</li> </ul> </li> </ul>			
242	Finance Minute on Report 198 - Dept of Industry & Commerce - Government Aircraft Factories	6 Dec 1985	458 of 1985	*

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
243	Review of Defence Project Management · 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) · Dept Aviation · Dept Defence	29 May 1986	110 of 1986	269
248	Reports of the Auditor-General - April 1985 · Dept Community Services - Children's Services Program · Dept Defence - Pave Tack Target Designation System · Dept Employment & Industrial Relations - Wage Pause Program · Adult Wage Subsidy Scheme	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>
	<ul style="list-style-type: none"> <li>. Dept Finance               <ul style="list-style-type: none"> <li>- Commonwealth Superannuation Scheme</li> <li>- Employer Contributions by Approved Authorities or Other Bodies</li> </ul> </li> <li>. Dept Health               <ul style="list-style-type: none"> <li>- National Acoustic Laboratories</li> <li>- Central Register of Medical Practitioners</li> </ul> </li> <li>. Dept Housing &amp; Construction               <ul style="list-style-type: none"> <li>- Payments to States for Housing Assistance</li> </ul> </li> <li>. Dept Immigraton &amp; Ethnic Affairs               <ul style="list-style-type: none"> <li>- Refugee &amp; Special Humanitarian Programs</li> </ul> </li> <li>. Dept Social Security               <ul style="list-style-type: none"> <li>- Family Allowance</li> <li>- Family Income Supplement</li> <li>- Recovery of Overpayments</li> <li>- Double Orphans' Pensions</li> </ul> </li> <li>. Dept Territories               <ul style="list-style-type: none"> <li>- Administraton of the Commissioner for Housing Loans Scheme</li> </ul> </li> <li>. Dept Veterans' Affairs               <ul style="list-style-type: none"> <li>- National Computer Centre</li> <li>- Pension Overpayments &amp; Other Debtors</li> </ul> </li> <li>. Aussat Pty Ltd</li> <li>. Australian National Airlines Commission</li> <li>. Australian National Gallery</li> <li>. Australian National University</li> <li>. Australian Shipping Commission</li> </ul>			
249	Proposed Computer Acquisition for Repatriation General Hospitals	12 June 1986	135 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>
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 1986279
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	170 of 1987	*
256	Forward Obligation of Government Expenditures	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
260	Finance Minute on Report 236 - Medical Fraud & Overservicing - Pathology	20 Nov 1986	338 of 1986	*



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

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
271	Finance Minute on Report 201 - Efficiency Audit - Administration of Bilateral Aid	5 May 1987	109 of 1987	*
272	Administration of the Commonwealth's Property Function	4 May 1987	110 of 1987	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	2 Jun 1987	162 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>
	- 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			
278	Finance Minute on Report 241 - Report of the Auditor-General - 1983-84 & Sept 1984	10 Dec 1987	356 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
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

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
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 1987	137 of 1988	301
290	A Better Deal for our Veterans	26 May 1988	147 of 1988	301
291	Revised Procedures for Reports of the Joint Committee of Public Accounts	26 May 1988	146 of 1988	*
292	Public Accounts Committee & Sittings of the Senate	1 Dec 1988	317 of 1988	*
293	Report of Activities 1987-88	1 Dec 1988	318 of 1988	*
294	Five Efficiency Audits · Army Mapping · Principal Item Stock Control Entitlement System	1 Dec 1988	319 of 1988	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>
	. Licensing & Administration of Customs Agents . Administration of Meat Inspection Services . Offshore Petroleum Royalties & Excise			
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	15 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
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

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

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
317	A champagne appetite but only a beer income - Defence's Supply Systems Redevelopment Project	25 June 1992	169 of 1992	n.p.
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	288 of 1992	n.p.
321	Finance Minutes	17 Dec 1992	487 of 1992	*
322	Activities 1991-92	17 Dec 1992	489 of 1992	n.p.
323	Managing People in the Australian Public Service - Dilemmas of Devolution and Diversity	17 Dec 1992	488 of 1992	n.p.
324	Commonwealth Support for Private Sector Investment in Research and Development - Volume 2 of a Report on Research and Development	17 Dec 1992	490 of 1992	n.p.

<u>No. of Report</u>	<u>Title</u>	<u>Date of Presentation</u>	<u>Parliamentary Paper No.</u>	<u>Finance Minute - Report No.</u>
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325	The Midford Paramount Case and Related Matters - Customs and Midford Shirts - The Paramount Case of a Failure of Customs	17 Dec 1992	491 of 1992	327
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\* not applicable  
n.p. not yet presented  
+ Government response  
# new guidelines tabled 10 April 1991