

PARLIAMENT OF THE COMMONWEALTH OF AUSTRALIA



# Report 334

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Annual Report of Activities  
1993-94

OCTOBER 1994

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Joint Committee of Public Accounts

The Parliament of the Commonwealth of Australia

Joint Committee of Public Accounts

**REPORT 334**

**Annual Report of Activities  
1993-94**

October 1994

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## CHAIRMAN'S REVIEW



On behalf of the members of the Joint Committee of Public Accounts, I am pleased to present the Committee's annual report of activities for 1993-94.

It was a year in which the Committee tabled 5 reports, published a discussion paper and gave its approval to a new set of annual report requirements for Commonwealth departments.

The most significant of the reports tabled was undoubtedly *Report 326, An Assessment of Tax*. The inquiry was a major undertaking which generated considerable attention within government circles and the wider community.

It is the Committee's hope that its recommendations will lead to real improvements in the efficiency and effectiveness of Australia's tax system.

It was also a year in which the Committee gave a renewed focus to its statutory responsibility to examine reports of the Auditor-General. The Committee believes this responsibility to be one its most important duties. The Committee has developed new procedures to allow it to report regularly to Parliament on its examination of audit reports.

For over 60 years the Joint Committee of Public Accounts has watched over the expenditure of public money by successive Commonwealth governments. I believe that the Committee's work over the last twelve months has continued the tradition of helping keep the Executive accountable to Parliament.

The Committee's achievements in the last year would not have been possible without the energy, enthusiasm and commitment displayed by my fellow Committee members. For this, I thank them.

On behalf of the Committee I would also like to thank the staff of the Committee secretariat for their dedication and professionalism throughout the year.

Les Scott MP  
Chairman

## MEMBERSHIP OF THE COMMITTEE

As at 30 June 1994 the members of the Eighteenth Joint Committee of Public Accounts were:

### **Les Scott MP (Chairman)**

Les Scott was elected as the Member for Oxley, a Queensland electorate, in 1988. Mr Scott is a member of the Australian Labor Party. Before entering Parliament he worked in the banking industry and was a senior union official. Since 1990 Mr Scott has been on the panel of Deputy Speakers of the House of Representatives. He has been a member of the Joint Committee of Public Accounts since November 1988 and Chairman of the Committee since May 1993.

### **Alex Somlyay MP (Vice-Chairman)**

Alex Somlyay was elected as the Member for Fairfax, an electorate in Queensland, in 1990. Mr Somlyay is a member of the Liberal Party of Australia. Before entering Parliament Mr Somlyay worked as a public servant, ministerial adviser, economics consultant and company director.

Mr Somlyay joined the Joint Committee of Public Accounts in May 1990 and has been Vice-Chairman of the Committee since June 1994.

### **Julian Beale MP**

Julian Beale was elected as the Member for Bruce, a Victorian electorate, in 1984. Mr Beale is a member of the Liberal Party of Australia. Mr Beale has held a number of shadow ministerial responsibilities in his parliamentary career, including housing, employment, training, youth affairs, small business and privatisation. Before entering Parliament Mr Beale worked in the engineering and oil industries, and as a management and investment consultant. Mr Beale joined the Joint Committee of Public Accounts in June 1994.

### **Hon Bob Brown MP**

Bob Brown was first elected to the Commonwealth Parliament in 1980 and is currently the Member for Charlton, an electorate in New South Wales. Mr Brown is a member of the Australian Labor Party. Between 1988 and 1993 Mr Brown held two ministerial portfolios: he was first the Minister for Land Transport and Shipping Support, and, following the 1990 election, he was Minister for Land Transport. Before his election to the Commonwealth Parliament Mr Brown was a member of the New South Wales Parliament and Mayor of the Cessnock City Council. Mr Brown was a member of the Joint Committee of Public Accounts from October 1987 until August 1988, and was reappointed to the Committee in May 1993.

### **Senator Barney Cooney**

Barney Cooney was elected as one of the Senators for Victoria in 1984. Senator Cooney is a member of the Australian Labor Party. He practised as a barrister at the Victorian Bar before being elected to the Senate. Senator Cooney has had two periods of membership on the Joint Committee of Public Accounts: the first from February 1985 until October 1987, and currently from August 1993.

### **Mary Easson MP**

Mary Easson was elected to the House of Representatives as the Member for Lowe in 1993. She is a member of the Australian Labor Party. Before entering Parliament Mrs Easson was a business consultant specialising in public and government affairs. She joined the Joint Committee of Public Accounts in February 1994.



### **Eric Fitzgibbon MP**

Eric Fitzgibbon was elected as the Member for Hunter, a New South Wales electorate, in 1984. He is a member of the Australian Labor Party. Mr Fitzgibbon is a former high school teacher and Mayor of the City of Cessnock. Mr Fitzgibbon has been a member of the Joint Committee of Public Accounts since October 1987.

### **Senator Michael Forshaw**

Michael Forshaw became a Senator for New South Wales in May 1994. Senator Forshaw is a member of the Australian Labor Party. Senator Forshaw has been admitted as a barrister, and was formerly a senior union official. Senator Forshaw joined the Joint Committee of Public Accounts in May 1994.

### **Senator Brian Gibson**

Brian Gibson was elected to the Senate in 1993 as one of the Senators for Tasmania. He is a member of the Liberal Party of Australia. Prior to his election, Senator Gibson worked in forest-based industries, held a number of company directorships and was

Chairman and Commissioner of the Tasmanian Hydro-Electric Commission. Senator Gibson has been a member of the Joint Committee of Public Accounts since February 1994.

### **Alan Griffin MP**

Alan Griffin is the Member for Corinella. He was elected to this Victorian seat in 1993. Mr Griffin is a member of the Australian Labor Party. He is a former union officer and has worked as a ministerial adviser for both the Victorian and Commonwealth Governments. Mr Griffin joined the Joint Committee of Public Accounts in May 1993.

### **Chris Haviland MP**

Chris Haviland is the Member for Macarthur. He was elected to this New South Wales seat in 1993. He is a member of the Australian Labor Party. Mr Haviland is a former Commonwealth public servant and alderman with the Campbelltown City Council. Mr Haviland has been a member of the Joint Committee of Public Accounts since May 1993.

### **Senator Belinda Neal**

Belinda Neal became a Senator for New South Wales in 1994. She is a member of the Australian Labor Party. Senator Neal is a solicitor, former union officer and councillor with the Gosford City Council. Senator Neal joined the Joint Committee of Public Accounts in March 1994.

### **Bill Taylor MP**

Bill Taylor was elected as the Member for Groom, a Queensland electorate, in 1988. Mr Taylor is a former officer of the Royal Australian Navy and has a strong academic background in public policy formulation. Mr Taylor has been a member of the Joint Committee of Public Accounts since May 1993.

### **Mark Vaile MP**

Mark Vaile has been the Member for Lyne, a New South Wales electorate, since 1993. Mr Vaile is a member of the National Party of Australia. Before being elected to the Commonwealth Parliament, Mr Vaile worked as a stock and station agent.

Mr Vaile was also an alderman, and Deputy Mayor, with the Taree City Council. Mr Vaile joined the Joint Committee of Public Accounts in May 1993.

### **Senator Bob Woods**

Bob Woods was first elected to the Commonwealth Parliament in 1987 as the Member for Lowe, a New South Wales electorate. From 1990 to 1993 he was the shadow spokesperson for health and from 1992 was a member of the Shadow Cabinet. Dr Woods lost his seat in the 1993 federal election, but returned to Parliament as a Senator for New South Wales in 1994.

Senator Woods was a member of the Joint Committee of Public Accounts from June 1989 until February 1990, and was reappointed to the Committee in June 1994.

The following Members and Senators were members of the Joint Committee of Public Accounts in the period 1 July 1993 to 30 June 1994:

Mr Ken Aldred, MP  
(to 18 November 1993)

Hon Leo McLeay, MP  
(to 9 February 1994)

Mrs Judi Moylan, MP  
(from 18 November 1993  
to 30 June 1994)

Senator Bronwyn Bishop  
(to 24 February 1994)

Senator Kay Denman  
(from 30 September 1993  
to 17 March 1994)

Senator Patricia Giles  
(to 17 August 1993)

Senator Warwick Parer  
(from 19 August 1993 to 9 June 1994)  
Senator Parer was Vice-Chairman of  
the Committee in this period

Senator the Hon Margaret Reynolds  
(to 12 May 1994)

Senator John Watson  
(to 19 August 1993)  
Senator Watson was Vice-Chairman of  
the Committee from 1 July 1993 to  
19 August 1994

## COMMITTEE PHOTOGRAPH



This Committee is the eighteenth appointed under the  
*Public Accounts Committee Act 1951.*

Front (left to right)

Hon Bob Brown, MP; Alex Somlyay, MP (Vice-Chairman); Mary Easson, MP;  
Les Scott, MP (Chairman); Senator Belinda Neal

Back (left to right)

Grant Harrison (Secretary); Senator Brian Gibson; Alan Griffin, MP;  
Julian Beale, MP; Mark Vaile, MP; Senator Bob Woods;  
Senator Michael Forshaw; Chris Haviland, MP; Bill Taylor, MP

Absent

Senator Barney Cooney; Eric Fitzgibbon, MP

## HIGHLIGHTS OF THE YEAR

### 1993

- 17 November 1993 - tabling of *Report 326, An Assessment of Tax*
- 25 November 1993 - tabling of *Report 327, Finance Minute on Report 325. (Report 325 was the report of the Midford Paramount Inquiry)*
- 16 December 1993 - tabling of *Report 328, Report of Activities for 1992-93*
- 16 December 1993 - tabling of *Report 329, Finance Minutes Tabled in 1993*

### 1994

- 17 March 1994 - approval of new *Requirements for Departmental Annual Reports*
- 22 March 1994 - tabling of *Report 330, Review of Auditor-General's Reports, May 1991 to September 1992*
- 22 April 1994 - release of a discussion paper on the administration of Commonwealth-State agreements for specific purpose payments

## COMMITTEE INQUIRIES

### **Inquiries active at 1 July 1993**

Administration of the Australian Taxation Office (inquiry initiated on 6 November 1991)

Commercialisation of public sector operations (inquiry initiated on 17 June 1993)

Review of reports of the Auditor-General (an on-going statutory responsibility)

### **Inquiries active at 30 June 1994**

Commercialisation of public sector operations (inquiry initiated on 17 June 1993)

Administration of Commonwealth-State agreements for specific purpose payments (inquiry initiated on 2 February 1994)

Review of the Financial Management and Accountability Bill 1994, the Commonwealth Authorities and Companies Bill 1994, and the Auditor-General Bill 1994 (reference received from the House of Representatives on 29 June 1994)

Review of a proposal to establish an audit committee of Parliament, giving particular attention to the appropriateness of establishing a separate committee rather than conferring the functions of the proposed committee on the Joint Committee of Public Accounts (reference received from the Senate on 30 June 1994)

Review of reports of the Auditor-General (an on-going statutory responsibility)

## 1. THE COMMITTEE AND HOW IT WORKS

### Duties of the Committee

The Joint Committee of Public Accounts is a committee of the Commonwealth Parliament. The Committee is established pursuant to the *Public Accounts Committee Act 1951* and is empowered to scrutinise the moneys spent by Commonwealth agencies from funds appropriated to them.

Specifically, section 8(1) of the Public Accounts Committee Act describes the Committee's duties as being 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*;
- . examine the financial affairs of authorities of the Commonwealth to which the Act applies and of inter-governmental bodies to which the Act applies;

- . 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;
- . 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;
- . 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

inquire into any question in connection with the public accounts which is referred to it by either House of the Parliament, and to report to that House upon that question.

The Public Accounts Committee Act also empowers the Committee to undertake such other duties as are assigned to it by Joint Standing Orders approved by both Houses of the Parliament.

In addition to these duties, the Committee is responsible for approving annual report guidelines for Commonwealth departments. This responsibility is conferred by section 25 of the *Public Service Act 1922*.

#### Membership of the Committee

The Public Accounts Committee Act provides that a Joint Committee of Public Accounts will be appointed at the beginning of each Parliament, and that the Committee shall have 15 members, five of whom shall be appointed by the Senate and ten of whom shall be appointed by the House of Representatives.

The Committee has a majority of Government members, and, by convention, the Committee is chaired by a Government member. The Vice-Chairman is always a member of the Opposition.

Traditionally the Committee adopts a co-operative and bipartisan approach to its work. The Committee is proud of the fact that of the 330 reports tabled since 1953, all but three have been unanimous.<sup>1</sup>

#### How the Committee Works

##### *Source of Inquiries*

The Committee has the capacity to determine its own work program and priorities. This power is derived principally from section 8(1)(b) of the Public Accounts Committee Act, which enables the Committee to report to Parliament on any items or matters in the Commonwealth's Accounts and financial statements or in reports of the Auditor-General, 'or any circumstances

connected with them, to which the Committee is of the opinion that the attention of the Parliament should be directed.'

The other main sources of the Committee's work are described in sections 8(1)(ab) and 8(1)(d) of the Act, which say that the Committee is to examine reports of the Auditor-General and to inquire into any question referred to it by the Parliament.

Recent examples of work arising from each of these sources are:

- *Report 326, An Assessment of Tax* (a self-initiated inquiry);
- *Report 325, The Midford Paramount Case* (an inquiry referred by the Senate); and
- *Report 330, Review of Auditor-General's Reports May 1991 - September 1992* (which was the result of the Committee's obligations to review reports of the Auditor-General).

##### *Conduct of Inquiries*

Although the Committee holds regular private meetings, it generally conducts its inquiries in public.

At the outset of an inquiry, once the terms of reference are settled, the Committee usually advertises its inquiry in the national press. The advertisements call for written submissions from interested individuals and organisations. The Committee also seeks information and comment from people with an expert knowledge of the issues under review.

Further evidence is gathered from inspections, public hearings or as a result of questionnaires prepared by the Committee.

The Committee is assisted by a full time secretariat, by observers from the Department of Finance and by observers and secondees from the Australian National Audit Office. The Committee also frequently employs consultants to provide advice on particular issues.



The Committee's reports are tabled in both Houses of Parliament and copies are distributed to all Ministers and Commonwealth agencies with an interest in the subject of the report.

Copies of the report are also sent to witnesses, those who have made submissions and others with an interest in the work of the Committee.

#### Responses to Reports

Government responses to reports of the Committee can be transmitted in two ways: either by means of a Finance Minute (in those cases where the Committee's recommendations address administrative matters) or by means of a Government response (where the Committee has made policy recommendations).

The Finance Minute process has been in place since 1952. The process involves the preparation of a minute to the Committee by the Secretary of the Department of Finance. The minute contains a response from each relevant Commonwealth agency to each of the Committee's recommendations.

A Finance Minute is usually received by the Committee within six months of the tabling of a report. It is the Committee's practice to table Finance Minutes in the Parliament as soon as practicable after they are received. The Committee also publishes an annual compilation of all Finance Minutes tabled in the preceding calendar year.

The receipt and tabling of Finance Minutes gives the Committee an opportunity to comment on the departmental responses. A recent example of such comment can be found in *Report 327, Finance Minute on Report 325*, which contained the Committee's comments on aspects of the Finance Minute prepared in response to the Committee's *Report 325, The Midford Paramount Case and Related Matters*.

Ultimately, if the Committee is dissatisfied with the contents of a particular Finance Minute, it may decide to re-open its inquiry.

Where the Committee makes recommendations of a policy nature, a separate Government response is prepared by the responsible Minister. The Government has given a commitment to the Parliament that responses to parliamentary committee reports will be provided within three months of the report being tabled.

It is usual practice for the relevant Minister to table a Government response in the Parliament.

#### Endnote

1. The three reports of the Joint Committee of Public Accounts which have contained some dissenting comments are:
  - *Report 18, The Form and Content of the Financial Documents Presented to the Parliament;*
  - *Report 325, The Midford Paramount Case and Related Matters; and*
  - *Report 326, An Assessment of Tax*

## 2. REPORTS AND OTHER ACHIEVEMENTS

### Introduction

The Committee tabled five reports in the financial year 1993-94. This chapter contains a brief summary of each report. The Committee's approval of new annual report requirements for Commonwealth departments is also described.

### Report 326 - An Assessment of Tax

*Report 326* presented the findings of the Committee's inquiry into the administration of the Australian Taxation Office. The Inquiry was the first major public examination of the way our tax laws are administered since 1936, when the Income Tax Assessment Act was enacted.

The inquiry was concerned with the administration of the tax system. Questions of tax mix and policy were not considered. In broad terms, the Committee found that the Australian Taxation Office has, over the last decade, been a progressive and generally efficient organisation.

Nevertheless, the Committee considered that more could be done to reduce the costs associated with tax administration and compliance, and to improve access to justice for taxpayers. The Committee made 148 recommendations with these aims in mind.

Some of the key recommendations were that:

- . the Income Tax Assessment Act be rewritten and simplified;
- . the Tax Office be reconstituted as the Australian Taxation Commission, and supported by a strengthened system of profession-based advisory committees;
- . a small claims tribunal be established to hear taxation claims of up to \$5000 in value; and
- . all rulings made by the Tax Commissioner be tabled in Parliament.

The Committee was pleased to note that in November 1993, shortly after *Report 326* was tabled, the then Treasurer, the Hon John Dawkins MP, announced the establishment of a Tax Law Improvement Project to re-write and simplify the Income Tax Assessment Act.

A complete response to *Report 326* had not been received as at 30 June 1994.

### Report 327 - Finance Minute on Report 325

*Report 327* contains the Finance Minute in relation to the Committee's *Report 325, The Midford Paramount Case and Related Matters*, and the Committee's comments on those sections of the Finance Minute prepared by the Director of Public Prosecutions.

The Midford Paramount inquiry examined the actions of the Australian Customs Service and others, including the Director of Public Prosecutions, in prosecuting a case against the former shirt manufacturing company Midford Paramount.

The Committee's report was highly critical of the various agencies involved in the case. The Government accepted the Committee's findings and, in November 1993, announced a compensation payment of more than \$25m to the former directors and agents of Midford Paramount.

In these circumstances the Committee was surprised that the Director of Public Prosecutions chose to make comments critical of the Committee and its inquiry in the Finance Minute for *Report 325*. The Committee was concerned that the comments, if read in isolation, could present a reader with an inaccurate and incomplete understanding of the Committee's inquiry and report. Accordingly, the Committee decided to publish, in *Report 327*, a commentary on the response from the Director of Public Prosecutions.

**Report 328 - Report of Activities  
1992-93**

*Report 328* is a report on the Committee's activities for the 1992-93 financial year. It contains information on reports tabled in 1992-93 and comments on inquiries current at that time.

**Report 329 - Finance Minutes**

*Report 329* is a consolidated volume of Finance Minutes received and tabled by the Committee in 1993.

It contains the Finance Minutes relating to the following reports:

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

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

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

*Report 319 - Review of the Independent Auditor - Watching the Watchdog;*

*Report 320 - Review of Six Performance Audits; and*

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

**Report 330 - Review of Auditor-General's Reports, May 1991 - September 1992**

*Report 330* contains a review of 72 reports of the Auditor-General, most of which were tabled in the period between May 1991 and September 1992.

The review enabled the Committee to re-visit a series of audits which had been conducted some years previously.

In the vast majority of audit reports which were reviewed, the audited agencies had agreed with the recommendations contained in the reports, and had taken appropriate remedial action. However, the Committee did uncover some instances where the agency response had been inappropriate or ineffective, or where there was a difference of opinion between the agency and Australian National Audit Office.

In these cases the Committee made recommendations aimed at encouraging improved performance, or resolving any disputed issues.

**New Annual Report Requirements**

Pursuant to section 25(7) of the Public Service Act, the annual reports of Commonwealth departments are required to be prepared in accordance with guidelines which are presented to the Parliament by the Prime Minister, after approval by the Joint Committee of Public Accounts.

Following the Government's decision to bring forward the Budget to May, the Department of the Prime Minister and Cabinet reviewed the nature and timing of the documents produced in support of the Budget, and sought the Committee's approval for a new series of annual report requirements.

Key elements in the new reporting framework proposed by the Department were that:

annual reports would have to be tabled by the relevant Minister no later than 31 October;

annual reports would become the key document for reporting past year program performance; and

to sharpen the focus on program performance, much of the administrative detail formerly contained in annual reports would be held by departments and made available on request, rather than being published in annual reports.

The Committee held a series of meetings with departmental officials to discuss the proposed new requirements and, after negotiating a number of changes, gave its approval to the new requirements in March 1994.

The Government has accepted the Committee's suggestion that the new requirements should be evaluated after 12 months in operation.

### 3. WORK IN PROGRESS

#### Introduction

This chapter provides a brief description of the inquiries being conducted by the Committee as at 30 June 1994. An account is given of the status of each inquiry, together with an overview of the issues being considered.

#### Commercialisation of Public Sector Operations

The inquiry into commercialisation was announced at the end of 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 efficiency, 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; and

- 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.

The Committee undertook the inquiry in the context of moves within the Commonwealth public service over the last decade to provide, on a commercial basis, services which had previously been funded from the Budget. The inquiry does not encompass all aspects of commercialisation, but is limited to the operation of government business enterprises and business units in departments of state.

By 30 June 1994 the Committee had received 155 written submissions; held eleven public hearings; and undertaken seven inspections or site visits.

Three key issues have emerged so far:

- Government businesses which have multiple, conflicting objectives are disadvantaged in their attempts to focus on their commercial objectives. There is strong evidence to suggest that if government businesses are to be successful, they should be allowed to focus on their commercial functions - regulatory and policy functions should be placed in separate agencies.

- It is important to distinguish social objectives from commercial objectives. Clearly defining community service obligations is a valuable way of ensuring the delivery of essential services that cannot be provided at commercially viable prices. However, in practice, a number of problems have been encountered in the development, funding and monitoring of community service obligations.

As more public services are being commercialised, significant issues of accountability arise. Questions are being asked about:

- the effect of commercialisation on the accountability of government businesses;
- the extent to which accountability is to Ministers and the Parliament, as opposed to customers; and
- the accountability implications for Parliament of the partial privatisation of government businesses.

Much evidence has also been received on the need for competitive neutrality between government businesses and private sector competitors; and the profound impact of commercialisation on the culture, structure and size of the organisations in which it has been introduced.

#### **Administration of Commonwealth-State Agreements**

Specific Purpose Payments (SPPs) form a large and increasing proportion of Commonwealth financial assistance to the States and Territories.

A number of reviews by the Auditor-General and other agencies have highlighted considerable potential for improvement in the administration of Commonwealth-State agreements for SPPs. Disquiet with the administration and management of SPPs is also felt at the State level and a Council of Australian Governments working group is currently seeking to identify those functional areas 'which exhibit inefficiencies' in existing inter-governmental arrangements.

With this background, the Committee decided to conduct an inquiry into the administration of Commonwealth-State agreements for SPPs. As at 30 June 1994 the inquiry was still in the preliminary stages and public hearings had not been held.

However, the Committee and the Australian National Audit Office have jointly prepared a questionnaire which will be distributed to all Commonwealth departments responsible for SPPs. The aim of the questionnaire is to determine how SPPs are administered and whether there are specific examples of good practice which could be widely adopted. The Committee expects to conclude its inquiry in mid-1995.

#### **New Financial Management and Audit Legislation**

On 29 June 1994 the House of Representatives referred to the Committee for its consideration and report a package of three Bills to replace the Audit Act. The Bills were the Financial Management and Accountability Bill 1994, the Commonwealth Authorities and Companies Bill 1994 and the Auditor-General Bill 1994.

The Committee has had a long interest in the Commonwealth's financial management and audit legislation. In a report tabled in 1989, *Report 296, The Auditor-General: Ally of the People and the Parliament - Reform of the Audit Office*, the Committee recommended that the Audit Act be repealed and replaced with legislation that allowed more effective and flexible financial management.

The Committee is pleased that the replacement legislation has been introduced, and gratified that the Bills have been referred to it for consideration.

The consideration of Bills by parliamentary committees represents a new maturity in the way of making legislation. It is a responsibility which the Committee takes seriously and the Committee's report on the Bills will be tabled early in the 1994 spring sittings of Parliament.

#### **Government's Proposal to Establish an Audit Committee of Parliament**

In *Report 296, The Auditor-General: Ally of the People and the Parliament* the Committee also recommended that an audit committee of Parliament be established. The Government took no action on this recommendation until 29 June 1994 when the Leader of the Government in the Senate, Senator the Hon Robert Ray, proposed a motion that an audit committee be established. A day later, before voting on Senator Ray's motion, the Senate resolved in the following terms:

*That the proposed resolution for the establishment of an Audit Committee be referred to the Joint Committee of Public Accounts for inquiry and report by 23 August 1994, and that the committee, in conducting its inquiry, give particular attention to the appropriateness of establishing a separate committee rather than conferring the functions of the proposed committee on the Joint Committee of Public Accounts.<sup>1</sup>*

The Committee will be reporting on this matter in conjunction with its report on the new financial management and audit legislation.

#### **Auditor-General's Reports**

In addition to preparing and tabling *Report 330*, the Committee began work on its review of the 38 reports produced by the Auditor-General in the period 1992-93, and the 43 audit reports tabled in 1993-94. Broadly, the Committee's aim when reviewing reports of the Auditor-General is to assess whether the audited agencies have responded appropriately to the Auditor-General's recommendations. The Committee's review procedures are described in greater detail in Chapter 4.

In the period 1993-94, the Committee paid particular attention to the following audit reports:

*Audit Report No. 8, 1992-93, Efficiency Audit, Department of Veterans' Affairs - Compensation pensions to veterans and war widows* (The Committee took evidence at a public hearing on 22 November 1993).

*Audit Report No. 17, 1992-93, Project Audit, Medifraud and Excessive Servicing - Health Insurance Commission* (The Committee took evidence at a public hearing on 25 October 1993).

*Audit Report No. 22, 1992-93, Efficiency Audit, Department of Defence - New Submarine Project* (The Committee inspected the facilities of the Australian Submarine Corporation in Adelaide on 30 July 1993; held a public hearing on 29 October 1993; and held two separate in-camera hearings).

*Audit Report No. 33, 1992-93, Efficiency Audit, The sale of Aussat and best practice for the sale of Commonwealth assets* (The Committee took evidence at a public hearing on 9 April 1994).

*Audit Report No. 21, 1993-94, Efficiency Audit, Department of Finance, The Australian Government Credit Card - its debits and credits and Audit Report No. 41, 1993-94, Project Audit, The Australian Government Credit Card - some Aspects of Its Use* (The Committee was briefed by the Auditor-General on the audit findings on 27 June 1994).

The Committee plans to publish its findings in a series of reports over the next six months.

#### Endnote

1. Senate, *Journals*, No. 98, p. 1972.

## 4. REVIEWING REPORTS OF THE AUDITOR-GENERAL

### Introduction

The Auditor-General makes an essential contribution to the system of public accountability. He is the external auditor of the Executive Government and has a duty to report directly to Parliament on 'the integrity, economy and efficiency of the financial operations of government.'<sup>1</sup>

The Auditor-General performs a role that Parliament itself is not suited to. The Auditor-General has the resources, knowledge and technical expertise needed to assess whether government agencies present financial statements which fairly represent their financial position and which comply with relevant laws and standards.

The Parliament also looks to the Auditor-General for assurances that government agencies perform their functions efficiently and effectively.

The Auditor-General, the Parliament and its committees all play a role in the cycle of public accountability. The close links between the Auditor-General and the Parliament are recognised and reinforced by the Public Accounts Committee Act, which requires the Joint Committee of Public Accounts to examine all reports of the Auditor-General which are tabled in Parliament.

The main aim of this chapter is to highlight the importance of these links, and to make known the procedures the Committee adopts in examining reports of the Auditor-General.

### The Committee's Statutory Role

The role of the Committee in examining reports of the Auditor-General is neither discretionary nor constrained in any way.

It is a role which the Committee considers to be important in the process of ensuring that the Executive is held to account by the Parliament.

Throughout its history the Committee has periodically produced reports based on its consideration of reports of the Auditor-General.<sup>2</sup> The most recent example is the Committee's *Report 330, Review of Auditor-General's Reports, May 1991 - September 1992*, which reported on the Committee's examination of the 72 reports of the Auditor-General presented between May 1991 and September 1992.

The Committee sees the primary purpose of its reviews as being to assess whether audited agencies have responded appropriately to the Auditor-General's findings.

In considering whether a response is appropriate, the Committee would usually address such matters as:

- the nature of the audit findings;
- the purpose of the audit recommendations;
- any action taken by the audited agency; and

· the contribution made by the audit process to improvements in public administration.

The Committee is conscious of not going over ground already well covered during an audit and, in most cases, will focus on any disputed issues and on whether agencies have acted upon their initial responses.

It is possible, indeed not uncommon, that during the course of its reviews the Committee will identify issues requiring more comprehensive scrutiny. For example, the Committee's current inquiry into the commercialisation of public sector operations, had its beginnings in a series of audit reports which drew attention to some of the administrative, regulatory and accountability consequences of commercialisation.<sup>3</sup>

#### **Review by Other Parliamentary Committees**

In addition to the Committee's statutory review process, the House of Representatives has, over the last decade, developed the practice of occasionally referring audit reports to its standing committees, and to certain joint committees.<sup>4</sup>

The referral of audit reports to other committees is appropriate in some circumstances - for example, where an audit report is relevant to a subject already being considered by another committee, or where an audit report deals with an issue in which another committee has developed a particular expertise.

However, it is important to note that the requirement to review described in the Public Accounts Committee Act is not satisfied by the referral of an audit report to another committee. The Act is specific in its requirement that the Joint Committee of Public Accounts examine all audit reports.

Although the Committee is aware of the need to avoid unnecessary duplication, it intends to fulfil its obligation by examining all audit reports, including those which have been referred to other committees. In most cases it is likely that the Committee's examination will show that the other committee has reviewed, or is reviewing, the major issues identified in the audit report. However, there may be occasions when the Committee decides that further review is needed.

#### **The Committee's Review Procedures**

The procedure adopted by the Committee in its most recent review of audit reports, which resulted in *Report 330*, was broadly as follows:

- first, the Committee wrote to each of the agencies involved in the audit reports being reviewed, asking them to describe the actions they had taken in response to the audit findings, and to provide a timetable for implementing those recommendations still outstanding;



secondly, the Committee reviewed the submissions it received and sought comment from the Australian National Audit Office; and

finally, the Committee decided whether further information was needed and, if so, whether to seek it in writing or at a public hearing.

The procedure was aimed at gathering sufficient information to enable the Committee to assess whether the audited agencies had responded in an appropriate and timely manner to the audit findings.

While preparing its report of that review, the Committee formed the opinion that, in many cases, there were advantages to be gained from delaying its examination of an audit report until some months after the audit report had been presented.

The principal advantage is that a delay allows the audited agency time to react to the recommendations contained in the audit report and to implement any responses it has agreed to. If comments are sought from agencies immediately after an audit report has been presented, agencies are often unable to provide any more information than is contained in the audit report.

The Committee considers that a delay of six months between the presentation of an audit report and the beginning of its review is likely to allow better judgements to be made about the appropriateness and timeliness of agency responses.

In the light of its experience, and in the interests of making its intentions clear, the Committee has decided to refine its procedures for reviewing audit reports.

#### **The New Review Procedures**

The new procedures, which are outlined below, describe each stage of the review process, beginning with the tabling of an audit report in Parliament.

#### *Stage One - Determining Review Action*

- (1) The audit report is tabled.
- (2) A period of at least three sitting days elapses in the House, in which time interested parties consider whether the audit report should be referred to a House standing committee.
- (3) If the audit report is referred to another committee, the Committee would usually delay its examination until after the other committee has completed its inquiry.
- (4) If a motion to refer is not proposed within 5 sitting days of tabling, the Committee will set in train its review process.

#### *Stage Two - Advice to Agencies and Initial Evidence Gathering*

- (5) After 5 sitting days have elapsed, the Committee will write to the heads of all agencies involved in, or affected by, the audit report, advising them of the Committee's responsibility to review all audit

reports and seeking written comment on issues raised in the audit report. The due date for comment will be six months after the audit report was tabled.

#### *Stage Three - Assessment of Evidence*

- (6) After considering the initial evidence received from agencies and other sources, including the Australian National Audit Office the Committee will determine whether further evidence is required and, if so, whether to seek additional comments in writing or to hold public hearings.

#### *Stage Four - Reporting*

- (7) After assessing the evidence the Committee will prepare a report which will be tabled in both Houses of Parliament.

The Committee intends to table, approximately every twelve months, a compilation report containing the results of the Committee's consideration of an annual series of audit reports.<sup>5</sup>

At times the circumstances of a particular audit report may require the Committee's urgent attention, in which case it is likely the Committee would commence its review immediately and produce a separate report.



Les Scott MP  
Chairman  
12 October 1994

#### Endnotes

1. Auditor-General, *Annual Report of the Australian National Audit Office, 1992-93*, AGPS, Canberra, p. 3.
2. See Appendices VI and VII for lists of reports produced by the Joint Committee of Public Accounts since 1915.
3. In particular *Audit Report No. 8, 1991-92, The Commonwealth Scientific and Industrial Research Organisation - External Funds Generation; Audit Report No. 24, 1991-92, Department of Administrative Services 1990-91 Financial Statements of Business Units; Audit Report No. 43, 1991-92, Department of Administrative Services, Conflict of Interest: A matter of principle; Audit Report No. 48, 1991-92, Australian Institute of Marine Science - External Funds Generation; Audit Report No. 2, 1992-93, Department of Defence, Commercial Activity in the Defence Science and Technology Organisation; Audit Report No. 6, 1992-93, Auscript, Commercialisation of the Commonwealth of Reporting Service; Audit Report No. 16, 1992-93, An Audit Commentary on Aspects of Commercialisation in the Department of Administrative Services.*
4. For example, 3 of the 72 audit reports tabled in the period May 1991 to September 1992 were referred by the House of Representatives to House standing committees. Of the 44 audit reports tabled so far in the financial year 1993-94, 4 were referred to House standing committees.
5. The Committee expects to table a report on its review of the 1992-93 series of audit reports early in the 1995 autumn sittings of Parliament.

#### APPENDIX I - COMMITTEE STAFF

##### Secretariat

The Joint Committee of Public Accounts is supported by a full time secretariat, staff of which are employed by the Department of the House of Representatives.

During 1993-94 the secretariat comprised:

Grant Harrison  
(Committee Secretary, from November 1993)

Trevor Rowe  
(Committee Secretary, to November 1993)

Dr John Carter  
(Senior Research Officer)

James Catchpole  
(Senior Research Officer, from February 1994)

Dr Sarah Hnatiuk  
(Senior Research Officer)

Cliff Lawson  
(Research Officer)

Laraine Brennan  
(Office Co-ordinator)

Yolanda Campagna  
(Administrative Officer)

Laura Gillies  
(Administrative Officer, from December 1993)

Lorraine Hendy  
(Administrative Officer)

Frances Wilson  
(Administrative Officer, until November 1993)

##### Secondments

The Secretariat staffing resources were supplemented in 1993-94 by the temporary placement of three officers from the Australian National Audit Office (ANAO), and by the placement of one officer under the Commonwealth Government's Executive Development Scheme.

The seconded officers were:

Everard Figueredo (ANAO), from  
September 1993 to March 1994

Paul James (ANAO), from  
September 1993 to March 1994

Lorraine Partridge (ANAO), from  
May 1994

Ross Allen (Department of Defence,  
Executive Development Scheme), from  
March 1994

#### Observers

Since the early 1950s, the Joint  
Committee of Public Accounts has  
been assisted in its work by observers  
from the ANAO and the Department  
of Finance (DoF).

The role of an observer is to assist the  
Committee in its work by providing  
background information and comment  
relevant to the subject being  
considered.

During 1993-94 the following officials  
have acted as observers to the  
Committee's inquiries:

#### *Observers for the Commercialisation Inquiry*

Russell Coleman (ANAO)

Keven Mitchell (ANAO)

Tim Loughnan (ANAO)

Dianne Rimington (ANAO)

Max Fitton (ANAO)

Roger Fisher (DoF)

Maria Messner (DoF)

#### *Observers for the Review of the New Financial Management and Audit Legislation*

Edward Hay (ANAO)

George Carter (DoF)

Noel Levings (DoF)

#### *Observers for the Review of Auditor- General's Reports*

Tom Jambrich (ANAO)

Graham Koehne (ANAO)

Ian McRae (DoF)

Paul Goodwin (DoF)

#### Consultants

During 1993-94 the Committee  
engaged three consultants to provide  
expert assistance.

Professor Bob Walker, the Professor of  
Accounting from the University of New  
South Wales, was employed at a cost of  
\$1 500 to arrange and facilitate an  
information seminar on the  
commercialisation of public sector  
operations.

Peter Dowling, a partner with the  
accounting firm Ernst and Young, was  
employed at a cost of \$26 000 to read  
the draft report of the inquiry into the  
Australian Taxation Office and provide  
both written and oral advice on the  
draft report.

Peter Dodd, a director with the  
merchant bank Fay Richwhite was  
engaged to provide advice and  
assistance in relation to financial issues  
arising from the inquiry into the  
commercialisation of public sector  
operations. Mr Dodd had not  
completed his consultancy as at  
30 June 1994.

## APPENDIX II - ADMINISTRATIVE EXPENSES

Although the Committee is a statutory body, it does not receive a separate appropriation.

The Committee is funded from the appropriation made to the Department of the House of Representatives. The Committee's annual budget is a component of sub-program 3.2 (Committee Support) in the Department of the House of Representatives.

The Committee's administrative expenses for 1993-94 were \$103 200.

This included expenditure on: advertising; catering; consultants; conference fees for members and staff; publishing; travel and accommodation costs for staff; and miscellaneous expenditure.

In addition, the secretariat's salaries expenditure for 1993-94 amounted to \$296 250.

The Chairman of the Committee receives an allowance of \$11 893 in recognition of the responsibilities of the position. The amount of the allowance is set by the Remuneration Tribunal and paid by the Department of the House of Representatives pursuant to the *Remuneration and Allowances Act 1990*.

## APPENDIX III - SPEECHES

During 1993-94 the following speeches were given by members and staff of the Joint Committee of Public Accounts:

Senator John Watson, *Public Sector Accountability and the Parliament*, An address to an Institute of Public Administration (ACT) seminar on 'Public Servants in Modern Government', 15 July 1993;

Hon Leo McLeay, MP, *The Joint Committee of Public Accounts and its Inquiry into the Commercialisation of Public Sector Operations*, An address to the Association of Professional Engineers and Scientist (Australia) Conference, 23-25 July 1993;

Senator Warwick Parer, *The Public Accounts Committee - An Overview and Insight into the Tax Inquiry*, An address to the Australian Society of Certified Practising Accountants conference 'Tax in Practice: Changing Fundamentals in Tax Interpretation', 4 March 1994;

Les Scott, MP and Senator Warwick Parer, *The JCPA Report 326 - Where to Now?*, A joint address to a seminar organised by Ernst and Young, 30 March 1994;

Les Scott, MP, *Key Elements of the Public Accounts Committee Inquiry into the Australian Taxation Office*, An address to the Australian Society of Certified Practising Accountants (ACT), 'Tax Plenary for Public Practitioners', 13 April 1994;

Grant Harrison, *Dealing with the Joint Committee of Public Accounts and other Committees*, An address to the staff of the Australian National Audit Office, 27 April 1994;

Les Scott, MP, *Public Accounts Committee Inquiry into the Australian Taxation Office*, An address to an AIC Conference on 'Administrative Law: a Comprehensive, Systematic and Critical Analysis of the Current State of Play', 3 May 1994;

Les Scott, MP *The Role of the Joint Committee of Public Accounts in Keeping the Executive Accountable*, An address to a Royal Institute of Public Administration (QLD) seminar on 'Evaluation and Auditing: Implications for Public Accountability', 18 May 1994; and

Les Scott, MP, *A Parliamentary Perspective on Accrual Accounting*, An address to an Australian Society of Certified Practising Accountants seminar on 'Accrual Accounting: Ready or Not?', 24 June 1994.

#### APPENDIX IV - MEDIA RELEASES

During 1993-94, the Chairman, on behalf of the Committee, issued 25 press releases. The title and date of issue for each release are listed below.

*Inquiry into issues raised in various audit reports on the Aboriginal and Torres Strait Islander Commission and the Health Insurance Commission* (20 October 1993)

*Inquiry into matters raised by Auditor-General's follow-up report on the new submarine project, Department of Defence* (26 October 1993)

*Australian Taxation Inquiry* (27 October 1993)

*Inquiry into commercialisation of public sector operations - public hearing* (4 November 1993)

*Inquiry into the Midford Paramount case and related matters* (15 November 1993)

*Review of Auditor-General's reports - public hearing* (15 November 1993)

*An Assessment of Tax - A report on the Public Accounts Committee inquiry into the Australian Taxation Office* (17 November 1993)

*Report 327 - Finance Minute on Report 325* (25 November 1993)

*Inquiry into the commercialisation of public sector operations - public hearing* (2 December 1993)

*Inquiry into the commercialisation of public sector operations - public hearing* (28 January 1994)

*Inquiry into the commercialisation of public sector operations - public hearing* (3 February 1994)

*Inquiry into the commercialisation of public sector operations - public hearing* (10 February 1994)

*Inquiry into the commercialisation of public sector operations - public hearing* (24 February 1994)

*The role of the Auditor-General*  
(4 March 1994)

*Inquiry into the commercialisation of public sector operations - public hearing*  
(12 April 1994)

*PAC Chairman speaks on Tax Report*  
(13 April 1994)

*Commonwealth Public Accounts Committee holds a public hearing in Cairns* (14 April 1994)

*Public Accounts Committee inquiry into the administration of Commonwealth-State agreements for specific purpose payments* (22 April 1994)

*PAC Chairman speaks on the Tax Office* (3 May 1994)

*Public Hearing on the sale of Aussat*  
(6 May 1994)

*PAC Chairman speaks on public accountability* (18 May 1994)

*Public hearing in Sydney with clients of the Civil Aviation Authority and Federal Airports Corporation*  
(18 May 1994)

*Public hearing in Melbourne with clients of the Civil Aviation Authority and Federal Airports Corporation*  
(18 May 1994)

*Public hearing in Sydney with the Australian National Railways Commission, the National Rail Corporation and the Australian National Line* (14 June 1994)

*Release of the Auditor-General's follow-up report on the Australian Government Credit Card*  
(27 June 1994)

## APPENDIX V - COMMITTEE PUBLICATIONS

### Reports

Recent Committee reports are available from Commonwealth Government Bookshops in each capital city.

Copies of most of the earlier Committee reports are available from the Committee secretariat at the following address:

The Secretary  
Joint Committee of Public  
Accounts  
Suite R1.108  
Parliament House  
CANBERRA ACT 2601

Telephone (06) 277 4615  
Facsimile (06) 277 2220

### Submissions and Transcripts

Copies of the public submissions made to Committee inquiries, and the transcripts of evidence taken at public hearings, are available for inspection at the National Library of Australia, the Commonwealth Parliamentary Library

and the House of Representatives Committee Office. A limited number of copies are also available on request from the Committee secretariat at the above address.

### Public Information Documents

The Committee secretariat also has available a range of public information documents describing how the Committee operates, its current activities and how to make submissions to any of the Committee's inquiries.

The documents which are currently available include:

Duties of the Committee;

Membership of the Committee;

Sectional Committee for the Review of Auditor-General's Reports;

Membership;

Sectional Committee for the Inquiry into the Commercialisation of Public Sector Operations: Membership;

**APPENDIX VI - REPORTS PRESENTED BY JOINT COMMITTEES  
OF PUBLIC ACCOUNTS ESTABLISHED PURSUANT TO THE  
COMMITTEE OF PUBLIC ACCOUNTS ACT 1913**

In December 1913 the Commonwealth Parliament enacted the *Committee of Public Accounts Act 1913*. The Act provided that 'as soon as conveniently practicable after the commencement of this Act, and thereafter at the commencement of the first session of every Parliament, a joint committee of nine members of Parliament, to be called the Joint Committee of Public Accounts shall be appointed.'

The Committee first met in Melbourne on 4 December 1914 and produced its first report, on the general financial position of the Commonwealth Small Arms Factory in Lithgow (New South Wales), on 27 May 1915.

A list of the reports tabled by joint committees of public accounts appointed under the 1913 Act is presented below.

| <u>Title</u>   | <u>Date of Presentation</u> | <u>Parliamentary Paper No.</u> |
|--|-----------------------------|--------------------------------|
| The Small Arms Factory, Lithgow<br>New South Wales   | 27 May 1915                 | 131 of 1914-15                 |
| The Commonwealth Naval Dockyard,<br>Cockatoo Island, New South Wales   | 28 Oct 1915                 | 224 of 1914-15                 |
| The Expenditure Incurred in<br>Connexion with the S.Y. "Aurora"<br>of the Shackelton Expedition, at<br>the Commonwealth Naval Dockyard,<br>Cockatoo Island, Sydney | 10 May 1916                 | 287 of 1914-15-16              |
| Stationery, Printing, and<br>Advertising Accounts of<br>Commonwealth Departments   | 11 May 1916                 | 288 of 1914-15-16              |
| Stationery, Printing, and<br>Advertising Accounts of<br>Commonwealth Departments   | 13 Sep 1916                 | 320 of 1914-15-16              |
| Stores and Supplies for<br>Commonwealth Requirements   | 13 Sep 1916                 | 319 of 1914-15-16              |
| Commonwealth Public Works<br>Department  | 8 Dec 1916                  | 350 of 1914-15-16              |

Inquiry into the Commercialisation of  
Public Sector Operations: Terms of  
Reference;

Sectional Committee for the Inquiry  
into the Administration of  
Commonwealth-State Agreements for  
Specific Purpose Payments:  
Membership;

Sectional Committee for the Inquiry  
into the Administration of  
Commonwealth-State Agreements for  
Specific Purpose Payments: Terms of  
Reference;

Procedures for the Protection of  
Witnesses;

Notes on Making a Submission;

Notes for Witnesses at Hearings;

The Broadcasting of Committee  
Proceedings; and

Observers for Committee Inquiries.

| <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 Statement                     | 1 Mar 1917                  | 371 of 1914-15-16-17           |
| First General Report  | 27 Sep 1917                 | 28 of 1917                     |
| Papuan Oil-Fields   | 17 Jan 1918                 | 33 of 1917-18                  |
| Expenditure in Connexion with Establishing Naval Bases  | 13 Jun 1918                 | 91 of 1917-18                  |
| Expenditure on Premises in the Capital Cities Owned and Rented by the Commonwealth for Office Accommodation | 19 Nov 1918                 | 113 of 1917-18                 |
| Commonwealth Finance:   | 12 Dec 1918                 | 120 of 1917-18                 |
| (a) Credit Balances;<br>(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                 |
| 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                 |

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



**APPENDIX VII - REPORTS PRESENTED BY JOINT  
COMMITTEES OF PUBLIC ACCOUNTS ESTABLISHED  
PURSUANT TO THE *PUBLIC ACCOUNTS COMMITTEE ACT 1951***

In December 1951 the *Public Accounts Committee Act 1951* came into effect. The Act, as amended, provides that 'as soon as practicable after the commencement of each session of Parliament, a joint committee of 15 members of the Parliament (to be known as the Joint Committee of Public Accounts) shall be appointed.'

The Committee first met in Canberra on 2 October 1952 and produced its first report, on the supplementary estimates for 1951-52, on 5 March 1953.

A list of the reports tabled by joint committees of public accounts appointed under the 1951 Act is presented below.

| <u>Report No.</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                                  |

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

| <u>Report No.</u> | <u>Title</u>   | <u>Date of Presentation</u> | <u>Parliamentary Paper No.</u> | <u>Treasury Minute - Report No.</u> | <u>Report No.</u> | <u>Title</u>  | <u>Date of Presentation</u> | <u>Parliamentary Paper No.</u> | <u>Treasury Minute - Report No.</u> |
|-------------------|--|-----------------------------|--------------------------------|-------------------------------------|-------------------|---|-----------------------------|--------------------------------|-------------------------------------|
| 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                                  | 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                                 |
| 10                | Department of National Development: Further Report   | 21 Dec 1953                 | 213 of 1951-52-53              | *                                   | 19                | Treasury Minute and Comments of Postmaster-General's Department on 12th Report of the 1952-54 Joint Committee of Public Accounts - Postmaster-General's Department          | 5 May 1955                  | 97 of 1954-55                  | *                                   |
| 11                | Joint Coal Board: Plant and Equipment  | 7 Apr 1954                  | 10 of 1954                     | 16                                  | 20                | Supplementary Estimates and Variations under Section 37 of the Audit Act 1901 - 1954; Commonwealth Consolidated Revenue Fund for the year 1953-54                           | 24 May 1955                 | 67 of 1954-55                  | 27                                  |
| 12                | Postmaster-General's Department  | 13 Apr 1954                 | 14 of 1954                     | 19                                  | 21                | Australian Aluminium Production Commission - Part I   | 2 Jun 1955                  | 69 of 1954-55                  | 67                                  |
| 13                | The Form and Content of the Financial Documents Presented to the Parliament: Progress Report   | 8 Apr 1954                  | 11 of 1954                     | *                                   | 22                | Australian Aluminium Production Commission - Part II  | 27 Oct 1955                 | 69a of 1954-55                 | 67                                  |
| 14                | Supplementary Estimates and Variations under Section 37 of the Audit Act 1901-1953 for the year 1952-53  | 7 Apr 1954                  | 12 of 1954                     | 16                                  | 23                | Department of Civil Aviation: Progress Report   | 27 Oct 1955                 | 120 of 1954                    | *                                   |
| 15                | Repatriation Department  | 13 Apr 1954                 | 13 of 1954                     | 16                                  | 24                | Department of Civil Aviation  | 13 Jun 1956                 | 29 of 1956-57                  |                                     |
| 16                | Treasury Minutes on Reports of the 1952-54 Joint Committee of Public Accounts  | 2 Nov 1954                  | 36 of 1954-55                  | *                                   | 25                | Supplementary Estimates and Variations under Section 37 of the Audit Act 1901-1955; Commonwealth Consolidated Revenue Fund for the year 1954-55                             | 22 May 1956                 | 43 of 1956-57                  | 44                                  |
| 17                | Miscellaneous Inquiries: The Cleaning of Commonwealth Offices; the Steam Raising Plant operated by the Department of Works at Repatriation Hospitals; the Use of State Estate Duty Assessments for Commonwealth Estate Duty Purposes; Grants to Quasi-Governmental and Public Organisations; the Committee and Public Scrutiny | 4 Nov 1954                  | 30 of 1954-55                  | 27                                  | 26                | Commonwealth Office of Education  | 26 Sep 1956                 | 45 of 1956-57                  | 44                                  |

| <u>Report No.</u> | <u>Title</u>  | <u>Date of Presentation</u> | <u>Parliamentary Paper No.</u> | <u>Treasury Minute - Report No.</u> | <u>Report No.</u> | <u>Title</u>   | <u>Date of Presentation</u> | <u>Parliamentary Paper No.</u> | <u>Treasury Minute - Report No.</u> |
|-------------------|---|-----------------------------|--------------------------------|-------------------------------------|-------------------|--|-----------------------------|--------------------------------|-------------------------------------|
| 27                | Department of the Interior: Acquisitions Program together with Treasury Minutes on 17th and 20th Reports  | 9 Apr 1957                  | 3 of 1957-58                   | 53                                  | 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                                  |
| 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                                  | 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                                  |
| 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                   | *                                   | 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                 | *                                   |
| 31                | Advance to the Treasurer: Presentation of Supplementary Estimates   | 21 May 1957                 | 13 of 1957-58                  | 33                                  |                   |  |                             |                                |                                     |
| 32                | Department of Health: Canberra Abattoir   | 10 Sep 1957                 | 36 of 1957-58                  | 44                                  |                   |  |                             |                                |                                     |
| 33                | Expenditure from Advance to the Treasurer and variations under Section 37 of the Audit Act 1901-1957: Commonwealth Consolidated Revenue Fund for the year 1956-57 | 9 Oct 1957                  | 39 of 1957-58                  | 44                                  |                   |  |                             |                                |                                     |
| 34                | The Trust Fund  | 4 Dec 1957                  | 69 of 1957-58                  | 108                                 |                   |  |                             |                                |                                     |
| 35                | The Northern Territory Administration: Interim Report   | 5 Dec 1957                  | 71 of 1957-58                  | *                                   |                   |  |                             |                                |                                     |
| 36                | The Northern Territory Administration - Part I  | 29 Apr 1958                 | 25 of 1958                     | 57                                  | 45                | Index to the 1st to the 41st Report of the Committee   | 3 Dec 1959                  | 114 of 1959-60                 | *                                   |
| 37                | The Northern Territory Administration - Part II   | 14 May 1958                 | 26 of 1958                     | 57                                  | 46                | Outstanding Claims - Section 36 (2) and 51 (f) of the Audit Act 1901-1959  | 10 Mar 1960                 | 2 of 1960-61                   | 51                                  |
| 38                | Index to the 1st to the 34th Reports of the Committee   | 14 May 1958                 | 24 of 1958                     | *                                   |                   |  |                             |                                |                                     |

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|-------------------|---|-----------------------------|--------------------------------|-------------------------------------|-------------------|---|-----------------------------|--------------------------------|-------------------------------------|
| 47                | Broadcasting and Television Services - Underspending of Capital Works and Service Division - No. 58 - Item 1  | 18 Aug 1960                 | 57 of 1960-61                  | 57                                  | 57                | Treasury Minutes on the: 24th Report - Department of Civil Aviation; 29th Report - The Defence Services and the Estimates; 36th Report - the Northern Territory Administration - Part I; 37th Report - The Northern Territory Administration - Part II; 43rd Report - Expenditure from Advance to the Treasurer - Commonwealth Consolidated Revenue Fund 1958-59; 47th Report - Broadcasting and Television Services - Understanding of Capital Works and Service Division - No. 58 - Item 1; and 51st Report - Expenditure from the Advance to the Treasurer - Commonwealth Consolidated Revenue Fund for the year 1959-60 and Treasury Minutes on 41st and 46th Reports | 25 Oct 1961                 | 114 of 1961                    | *                                   |
| 48                | Treasury Regulation 52 (Second Report)  | 30 Aug 1960                 | 58 of 1960-61                  | 61                                  |                   |   |                             |                                |                                     |
| 49                | Form of Estimates - Miscellaneous Services  | 11 Oct 1960                 | 62 of 1960-61                  | 53                                  |                   |   |                             |                                |                                     |
| 50 and 52         | The Reports of the Auditor-General - Financial Year 1958-59 Part I Part II  | 8 Nov 1960<br>30 Nov 1960   | 84 of 1960-61<br>89 of 1960-61 | 65<br>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                                  | 58                | The Reports of the Auditor-General - Financial year 1960-61   | 25 Oct 1961                 | 115 of 1961                    | 67                                  |
| 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                                  | 59                | Index to the 1st to the 58th Reports of the Committee   | 27 Nov 1962                 | 151 1962-63                    | *                                   |
| 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                                  | 60                | Expenditure from Advance to the Treasurer - Commonwealth Consolidated Revenue Fund for the year 1961-62   | 27 Nov 1962                 | 152 of 1962-63                 | 65                                  |
| 56                | Expenditure from Advance to the Treasurer - Commonwealth Consolidated Revenue Fund for the year 1960-61   | 18 Oct 1961                 | 112 of 1961                    | 61                                  | 61                | The Reports of the Auditor-General - Financial year 1961-62<br>- Dept of the Army<br>- Examination and Certification of Overseas Vouchers<br>- Accounting procedures<br>- Dept of Air<br>- Examination and Certification of Overseas Vouchers   | 2 May 1963                  | 192 of 1962-63                 | 72                                  |

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|-------------------|---|-----------------------------|--------------------------------|-------------------------------------|-------------------|---|-----------------------------|--------------------------------|-------------------------------------|
|                   | <ul style="list-style-type: none"> <li>- Accounting procedures</li> <li>. Dept of the Interior</li> <li>- Bureau of Meteorology</li> <li>. Repatriation Dept</li> <li>- amendments of regulations</li> <li>. The Appropriation Act</li> <li>- Munitions Factories Trust Accounts</li> <li>. Canberra Electricity Supply</li> <li>. Dept of Customs and Excise</li> <li>- Petroleum Excise Regulations</li> <li>- Duty-free Petroleum Products for Commonwealth Depts</li> <li>- Diesel Fuel Tax</li> <li>- General</li> </ul> |                             |                                |                                     |                   | <ul style="list-style-type: none"> <li>- Division of National Mapping</li> <li>- Bureau of Mineral Resources</li> <li>- Special Mineral Resources</li> <li>. Dept of Social Services</li> <li>- Central Administration</li> <li>- State Establishments</li> <li>- Buildings, works, fittings and furniture</li> <li>. Dept of External Affairs</li> <li>- Salaries</li> <li>- Administrative expenses</li> <li>- Embassy, Indonesia</li> <li>- Repairs and Maintenance</li> <li>. Dept of Interior</li> <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> <li>. Dept of Immigration</li> <li>- overseas transfers</li> <li>. Dept of Supply</li> <li>- Salaries</li> <li>- Administrative expenses</li> <li>. Commonwealth Railways</li> <li>- Trans-Australia Railway</li> <li>- Central Australia Railway</li> <li>- Seat of Govt. Railway</li> <li>- Capital works and services</li> <li>. Dept of the Navy</li> <li>- Administrative expenses and general services</li> <li>- Equipment and stores</li> <li>. Dept of Air</li> <li>- Administrative expenses and general services</li> <li>- Forces overseas</li> <li>- Equipment and stores</li> <li>. Parliamentary Library</li> <li>- Administrative expenses</li> <li>. Dept of Primary Industry</li> <li>- Administrative expenses</li> <li>- Administration of Commerce (Trade Descriptions) Act</li> <li>- Division of Agricultural Economics</li> </ul> |                             |                                |                                     |
|                   | and Treasury Minutes on the:<br>48th Report - Treasury Regulations (Second Report);<br>and 56th Report - Expenditure from Advance to Treasurer<br>- Commonwealth Consolidated Revenue Fund for the year 1960-61   |                             |                                |                                     |                   |   |                             |                                |                                     |
| 62                | The Budget (Financial Documents)  | 27 Aug 1963                 | 243 of 1962-63                 | 65                                  |                   |   |                             |                                |                                     |
| 63                | Expenditure from Advance to the Treasurer (Appropriation Act 1962-63) and Treasury Minute on the 52nd Report - Reports of the Auditor-General - Financial year 1958-59, Part II   | 28 Oct 1963                 | 305 of 1962-63                 | 65                                  |                   |   |                             |                                |                                     |
| 64                | Expenditure from Consolidated Revenue Fund for the year 1962-63   | 23 Apr 1964                 | 43 of 1964-65-66               | 76                                  |                   |   |                             |                                |                                     |
|                   | <ul style="list-style-type: none"> <li>. Attorney-General's Dept</li> <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> <li>. Dept of National Development</li> <li>- Administrative Expenses</li> </ul>  |                             |                                |                                     |                   |   |                             |                                |                                     |

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|-------------------|---|-----------------------------|--------------------------------|-------------------------------------|-------------------|---|-----------------------------|--------------------------------|-------------------------------------|
| 65                | <ul style="list-style-type: none"> <li>. Dept of Territories               <ul style="list-style-type: none"> <li>- Salaries</li> <li>- Administrative expenses</li> <li>- Northern Territory Administration</li> <li>- Northern Territory (Capital works and services)</li> </ul> </li> </ul> <p>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; 62rd 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</p>                         | 7 May 1964                  | 45 of 1964-65-66               | *                                   | 67                | <ul style="list-style-type: none"> <li>- Costs of Maintaining Capacity of Factories</li> <li>. Commonwealth Stores Supply and Tender Board</li> <li>. Dept of Trade               <ul style="list-style-type: none"> <li>- Accounting at overseas posts</li> <li>- Temporary Advances</li> <li>- Special Appropriations</li> <li>- Recording and Recovery of Debts</li> <li>- Internal Audit</li> </ul> </li> <li>. Dept of Primary Industry               <ul style="list-style-type: none"> <li>- Expenditure of Excess of Amounts Authorised</li> <li>- Repayment and Advances</li> </ul> </li> <li>. Dept of Territories               <ul style="list-style-type: none"> <li>- Business undertakings and Public Utilities</li> <li>- Housing Commission</li> <li>- The Corporation of the City of Darwin</li> <li>- Internal Audit (Papua and New Guinea)</li> </ul> </li> </ul> <p>Treasury Minutes on the: 21st Report - Australian Aluminium Production Commission - Part I; 22nd Report - Australian Aluminium Production Commission - Part II; and 58th Report - The Report of the Auditor-General - Financial Year 1960-61</p> | 22 Oct 1964                 | 127 of 1964-65-66              | *                                   |
| 66                | <p>The Reports of the Auditor-General - Financial year 1962-63</p> <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 - Canberra</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> <li>. Dept of Supply               <ul style="list-style-type: none"> <li>- Accounting for Clothing Factory and Engine Works Activities</li> </ul> </li> </ul> | 20 May 1964                 | 47 of 1964-65-66               | 72                                  | 68                | <p>Expenditure from Advance to the Treasurer (Appropriation Act 1963-64)</p> <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> </ul>  | 22 Oct 1964                 | 131 of 1964-65-66              | 79                                  |

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|                   | <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>- Capital Works and Services</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              | *                                   |
| 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                                  |

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| 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> <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>  | 8 Dec 1965                  | 248 of 1964-65-66              | 88                                  |
| 75                | Expenditure from the Consolidated Revenue Fund for the year 1964-65 <ul style="list-style-type: none"> <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> </ul> | 8 Dec 1965                  | 249 of 1964-65-66              | 91                                  |

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|-------------------|---|-----------------------------|--------------------------------|-------------------------------------|
|                   | <ul style="list-style-type: none"> <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> <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> <li>. Dept of the Treasury               <ul style="list-style-type: none"> <li>- Taxes written off</li> </ul> </li> </ul> | 24 Mar 1966                 | 274 of 1964-65-66              | 95                                  |

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|-------------------|--|-----------------------------|--------------------------------|-------------------------------------|
|                   | <ul style="list-style-type: none"> <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 1964-65-66              | 90                                  |
| 81                | The Supplementary Report of the Auditor-General - Financial year 1964-65 (The Canberra Community Hospital)   | 18 Aug 1966                 | 319 of 1964-65-66              | 95                                  |
| 82                | Expenditure from the Advance to the Treasurer (Appropriation Act 1965-66) <ul style="list-style-type: none"> <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> <li>. Dept of Civil Aviation               <ul style="list-style-type: none"> <li>- Salaries</li> </ul> </li> <li>. CSIRO               <ul style="list-style-type: none"> <li>- Postage, telegram and telephone services</li> <li>- Agricultural research</li> <li>- Information and publication</li> <li>- Physical research</li> </ul> </li> <li>. Dept of Customs and Excise               <ul style="list-style-type: none"> <li>- Temporary and casual employees</li> </ul> </li> </ul> | 11 Oct 1966                 | 352 of 1964-65-66              | 95                                  |



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|                   | - Uniforms and protective clothing                        |                             |                                |                                     |
|                   | . Dept of External Affairs                                |                             |                                |                                     |
|                   | - Special Commonwealth                                    |                             |                                |                                     |
|                   | - African Assistance Plan                                 |                             |                                |                                     |
|                   | - Furniture and fittings                                  |                             |                                |                                     |
|                   | - Rent and maintenance                                    |                             |                                |                                     |
|                   | - Incidental and other expenditure                        |                             |                                |                                     |
|                   | - Salaries and allowances                                 |                             |                                |                                     |
|                   | . Dept of Immigration                                     |                             |                                |                                     |
|                   | - Salaries  |                             |                                |                                     |
|                   | - Travel  |                             |                                |                                     |
|                   | - Postage, telegrams and telephone services               |                             |                                |                                     |
|                   | - Migration Office  |                             |                                |                                     |
|                   | - salaries of locally engaged personnel                   |                             |                                |                                     |
|                   | . Dept of the Interior                                    |                             |                                |                                     |
|                   | - Bureau of Meteorology                                   |                             |                                |                                     |
|                   | . Dept of National Development                            |                             |                                |                                     |
|                   | - Bureau of Mineral Resources                             |                             |                                |                                     |
|                   | . Dept of Primary Industry                                |                             |                                |                                     |
|                   | - Postage, telegrams and telephone services               |                             |                                |                                     |
|                   | - Administration of the Commerce (Trade Descriptions) Act |                             |                                |                                     |
|                   | . Prime Ministers Dept                                    |                             |                                |                                     |
|                   | - Commonwealth Office of Education                        |                             |                                |                                     |
|                   | - Australian Universities Commission                      |                             |                                |                                     |
|                   | - Public Service Board                                    |                             |                                |                                     |
|                   | . Dept of the Senate                                      |                             |                                |                                     |
|                   | - Salaries  |                             |                                |                                     |
|                   | - Printing etc  |                             |                                |                                     |
|                   | - Inter-Parliamentary Union conferences                   |                             |                                |                                     |
|                   | . Dept of Social Services                                 |                             |                                |                                     |
|                   | - Temporary and casual employees                          |                             |                                |                                     |
|                   | - Postage, telegrams and telephone services               |                             |                                |                                     |
|                   | . Dept of Trade and Industry                              |                             |                                |                                     |
|                   | - Travel  |                             |                                |                                     |
|                   | - Commercial Intelligence Service                         |                             |                                |                                     |
|                   | . Dept of Works   |                             |                                |                                     |
|                   | - Travel  |                             |                                |                                     |

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| 83                | The National Capital Development Commission                         | 11 Oct 1966                 | 351 of 1964-65-66              | 97                                  |
| 84                | Expenditure from the Consolidated Revenue Fund for the year 1965-66 | 13 Oct 1966                 | 350 of 1964-65-66              | 130                                 |
|                   | . Dept of External Affairs  |                             |                                |                                     |
|                   | - Economic Development under the Colombo Plan                       |                             |                                |                                     |
|                   | - Capital Works and Services, overseas posts                        |                             |                                |                                     |
|                   | . Dept of Housing War Service                                       |                             |                                |                                     |
|                   | Home Relief Trust Account   |                             |                                |                                     |
|                   | . Dept of Immigration   |                             |                                |                                     |
|                   | - Migration Office  |                             |                                |                                     |
|                   | - furniture and fittings  |                             |                                |                                     |
|                   | . Dept of the Interior  |                             |                                |                                     |
|                   | - Acquisition of Sites and Building                                 |                             |                                |                                     |
|                   | - Dept of the Navy  |                             |                                |                                     |
|                   | - ACT Police  |                             |                                |                                     |
|                   | - Clothing and Equipment  |                             |                                |                                     |
|                   | . Dept of National Development                                      |                             |                                |                                     |
|                   | - Postage, Telegrams and Telephone Services                         |                             |                                |                                     |
|                   | - Forestry (NT)   |                             |                                |                                     |
|                   | - Aerial Photography  |                             |                                |                                     |
|                   | . Dept of Primary Industry  |                             |                                |                                     |
|                   | - Postage   |                             |                                |                                     |
|                   | Administration of Commerce (Trade Descriptions) Act                 |                             |                                |                                     |
|                   | . Prime Minister's Dept   |                             |                                |                                     |
|                   | - High Commissioner's Office - UK                                   |                             |                                |                                     |
|                   | . Dept of Industry and Trade  |                             |                                |                                     |
|                   | - Trade Promotion Visits  |                             |                                |                                     |
|                   | - Trade Publicity   |                             |                                |                                     |
|                   | . Dept of the Treasury  |                             |                                |                                     |
|                   | - Office requisites, equipment etc                                  |                             |                                |                                     |
|                   | - Loan Management Expenses  |                             |                                |                                     |
|                   | . Dept of Works   |                             |                                |                                     |
|                   | - Furniture & Fittings  |                             |                                |                                     |
|                   | - Depts of Customs and Excise and Treasury                          |                             |                                |                                     |
|                   | . ACT Capital Works and Services                                    |                             |                                |                                     |
| 85                | Automatic Data Processing   | 26 Oct 1966                 | 364 of 1964-65-66              | 122                                 |

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| 86                | Automatic Data Processing (The Bureau of Census and Statistics Network)   | 26 Oct 1966                 | 360 of 1964-65-66              | 122                                 |
| 87                | The Report of the Auditor-General - Financial Year 1965-66<br><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                     | *                                   |
| 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                    | *                                   |

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| 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)<br><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> <li>. Prime Minister's Dept <ul style="list-style-type: none"> <li>- High Commissioner's Office - UK</li> <li>- Official Establishments</li> <li>- Repairs and Maintenance</li> </ul> </li> </ul> | 26 Oct 1967                 | 128 of 1967                    | 135                                 |
| 94                | Department of Immigration  | 2 Nov 1967                  | 207 of 1967                    | 101                                 |
| 95                | Treasury Minutes on the: 78th Report - The Report of the Auditor-General - Financial Year 1964-65; 81st Report - The Supplementary Report of the Auditor-General - Financial Year 1964-65 (The Canberra Community Hospital); and 82nd Report - Expenditure from the Advance to the Treasurer (Appropriation Act 1965-66)   | 7 May 1968                  | 30 of 1968                     | *                                   |

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| 96                | Expenditure from the Consolidated Revenue Fund for the year 1966-67 <ul style="list-style-type: none"> <li>. Dept of Air               <ul style="list-style-type: none"> <li>- RAAF</li> <li>- Pay and Allowance in the nature of pay</li> <li>- Administrative expenses and general services</li> <li>- Forces overseas</li> <li>- buildings and works</li> <li>- Equipment and stores</li> <li>- Aircraft and associated initial equipment</li> <li>- Recoverable expenditure</li> <li>- other countries</li> </ul> </li> <li>. Dept of Civil Aviation               <ul style="list-style-type: none"> <li>- Civil Aviation Facilities</li> <li>- North Atlantic Air Navigation facilities</li> </ul> </li> <li>. Dept of customs and Excise               <ul style="list-style-type: none"> <li>- office services</li> <li>- purchases of launches</li> </ul> </li> <li>. Dept of Defence               <ul style="list-style-type: none"> <li>- Administrative expenses</li> <li>- Recruiting campaign</li> <li>- medical fees</li> <li>- Recoverable expenditure</li> <li>- USA</li> </ul> </li> <li>. Dept of Education and Science               <ul style="list-style-type: none"> <li>- Commonwealth Technical Scholarships Scheme</li> <li>- Australian National University</li> <li>- research and investigation in advanced education</li> </ul> </li> <li>. Dept of External Affairs               <ul style="list-style-type: none"> <li>- Publications</li> <li>- Communication Equipment</li> <li>- International Atomic Energy Agency</li> <li>- Eastern Regional Organisation of Public Administration</li> <li>- OECD Assistance Committee</li> <li>- International Development and Relief</li> <li>- Salaries</li> <li>- Administrative Expenses</li> <li>- Capital Works</li> </ul> </li> <li>. Dept of Health               <ul style="list-style-type: none"> <li>- Payments to the States</li> </ul> </li> <li>. Dept of Housing               <ul style="list-style-type: none"> <li>- Salaries</li> </ul> </li> </ul> | 7 May 1968                  | 31 of 1968                     | 135                                 |

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|                   | <ul style="list-style-type: none"> <li>. Dept of the Interior               <ul style="list-style-type: none"> <li>- Bureau of Meteorology</li> <li>- Capital Works and Services</li> <li>- Dept of Civil Aviation</li> <li>- Acquisition of Sites and Buildings</li> <li>- Dept of Health</li> </ul> </li> <li>. Dept of Labour and National Services               <ul style="list-style-type: none"> <li>- Administration of National Service Act</li> </ul> </li> <li>. Dept of National Development               <ul style="list-style-type: none"> <li>- Expenditure under the River Murray Waters Act</li> </ul> </li> <li>. Dept of the Navy               <ul style="list-style-type: none"> <li>- Travel</li> <li>- General Stores</li> <li>- Ships, Aircraft, Machinery and Plant Repair</li> <li>- Naval Construction</li> <li>- Recoverable expenditure</li> <li>- UK, other countries</li> </ul> </li> <li>. Postmaster-General' Dept               <ul style="list-style-type: none"> <li>- Stores and Material</li> <li>- Capital works and services</li> </ul> </li> <li>. Dept of Primary Industry               <ul style="list-style-type: none"> <li>- Office requisites and equipments</li> <li>- salaries</li> <li>- recoverable expenditure - UK</li> <li>- payments to or for the States</li> </ul> </li> <li>. Repatriation Dept               <ul style="list-style-type: none"> <li>- telephone rental concessions to pensions</li> </ul> </li> <li>. Dept of Shipping and Transport               <ul style="list-style-type: none"> <li>- purchase Ships, materials and equipments</li> </ul> </li> <li>. Dept of Territories               <ul style="list-style-type: none"> <li>- Christmas Island</li> <li>- salaries</li> <li>- Papua and New Guinea</li> <li>- Miscellaneous Service</li> <li>- Capital Works and Services</li> </ul> </li> <li>. Dept of Works               <ul style="list-style-type: none"> <li>- Furniture and Fittings</li> <li>- Depts of Civil Aviation and Immigration</li> <li>- Repairs and Maintenance</li> <li>- Dept of Territories</li> <li>- Buildings, Works, Fittings and Furniture</li> </ul> </li> </ul> |                             |                                |                                     |  |

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|                   | - Capital works and Services<br>- Dept of Territories  |                             |                                |                                     | 100   | Expenditure from the Advance to the Treasurer (Appropriation Acts 1967-68)   | 7 Nov 1968                  | 214 of 1968                    | 116                                 |
| 97                | Treasury Minute on the 83rd Report - The National Capital Development Commission   | 6 Jun 1968                  | 52 of 1968                     | *                                   | . Attorney-General's Dept<br>- Patent, Trade Marks, Designs and Copyright Offices<br>- Travel<br>- Courts Office (NT)<br>- Jurors' and Witnesses' Fees  |  |                             |                                |                                     |
| 98                | The Report of the Auditor-General - Financial Year 1966-67<br>. Accounting arrangements<br>- North America<br>. Attorney-General's Dept<br>- Commonwealth Police Force Salaries Fraud<br>. Dept of National Development<br>- Sundry Debtors<br>. Dept of the Navy<br>- Stores and Store Accounting<br>- Destroyers<br>. Norfolk Island Administration<br>- Internal revenue<br>. Postmaster-General's Dept<br>- Losses and Stores<br>. Dept of Shipping and Transport<br>- Purchase of the M.V. "Noel Buxton"<br>. Dept of Supply<br>- Weapons Research Establishment, Woomera<br>- Community Store<br>. Dept of Works<br>- Customs House, Melbourne | 6 Jun 1968                  | 53 of 1968                     | 136                                 | . Dept of External Territories<br>- Capital Works and Services<br>. Dept of the Interior<br>- Bureau of Meteorology<br>- ACT Services<br>- ACT Police - salaries<br>- NT Services - salaries<br>. Dept of Supply<br>- Salaries and payments in the nature of salaries<br>- Patent Fees<br>- Weapons Research Establishment<br>. Dept of Trade and Industry<br>- Commercial Intelligence Service<br>- Administrative expenses and salaries |  |                             |                                |                                     |
|                   |  |                             |                                |                                     | 101   | Treasury Minutes on the 18th Report - The form and content of the financial documents presented to Parliament;<br>77th report - Treasury Regulation 53; and<br>94th report - Department of Immigration   | 7 Nov 1968                  | 215 of 1968                    | *                                   |
| 99                | Treasury Minutes on the: 55th Report - Form of the Estimates Part I - Schedule of Salaries and Allowances Part II - Deduction and Transfer Items; and 71st Report - The Northern Territory Administration  | 6 June 1968                 | 54 of 1968                     | *                                   | 102   | Expenditure from the Consolidated Revenue Fund for the year 1967-68 (Appropriation Acts 1967-68)<br>. Dept of Air - Salaries<br>Dept of the Army - Arms, Armament and Equipment<br>. Attorney-General's Dept<br>- High Court<br>- Administrative Expenses<br>- Bankruptcy Branch | 21 Nov 1968                 | 219 of 1968                    | 120                                 |

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|                   | - Salaries  |                             |                                |                                     | 103               | Financial Regulations  | 27 Nov 1968                 | 216 of 1968                    | 111                                 |
|                   | - Conciliation and Arbitration                                |                             |                                |                                     | 104               | Commonwealth Serum Laboratories Commission                               | 6 Mar 1969                  | 10 of 1969                     | 138                                 |
|                   | - Administrative Expenses                                     |                             |                                |                                     | 105               | The Report of the Auditor-General - Financial Year 1967-68               | 20 Mar 1969                 | 12 of 1969                     | 136                                 |
|                   | - Office of the Commissioner of Trade Practices               |                             |                                |                                     |                   | . Dept of the Army   |                             |                                |                                     |
|                   | - Administrative Expenses                                     |                             |                                |                                     |                   | - Army Pay Accounting Service  |                             |                                |                                     |
|                   | - Australian Police College                                   |                             |                                |                                     |                   | . Dept of External Affairs   |                             |                                |                                     |
|                   | - Salaries  |                             |                                |                                     |                   | - Embassy Accommodation, Paris   |                             |                                |                                     |
|                   | . Dept of Civil Aviation                                      |                             |                                |                                     |                   | . Dept of Health   |                             |                                |                                     |
|                   | - Postage, Telegrams and telephone services                   |                             |                                |                                     |                   | - Northern Territory Health Services                                     |                             |                                |                                     |
|                   | - Aircraft, launches, vehicles, engines and equipment         |                             |                                |                                     |                   | . Dept of the Navy   |                             |                                |                                     |
|                   | . Dept of Education and Science                               |                             |                                |                                     |                   | - HMAS Albatross on fire   |                             |                                |                                     |
|                   | - Commonwealth Scholarships Scheme                            |                             |                                |                                     |                   | . Superannuation Board   |                             |                                |                                     |
|                   | . Dept of External Affairs                                    |                             |                                |                                     |                   | - 'Buy Back' investments   |                             |                                |                                     |
|                   | - Population Commission                                       |                             |                                |                                     |                   | . Higher Duties Allowances   |                             |                                |                                     |
|                   | - Administrative expenses                                     |                             |                                |                                     |                   | - Overpayments   |                             |                                |                                     |
|                   | - Overseas posts  |                             |                                |                                     | 106               | Commonwealth Fire Board  | 17 Apr 1969                 | 22 of 1969                     | 136                                 |
|                   | - administrative expenses                                     |                             |                                |                                     | 107               | Subscriber Trunk Dialling Telephone Facilities (STD)                     | 1 May 1969                  | 23 of 1969                     | 126                                 |
|                   | . Dept of External Territories                                |                             |                                |                                     | 108               | Treasury Minute on the 34th Report - The Trust Fund                      | 22 May 1969                 | 51 of 1969                     | *                                   |
|                   | - Capital Works and Services                                  |                             |                                |                                     | 109               | The Supplementary Report of the Auditor-General - Financial Year 1967-68 | 22 May 1969                 | 52 of 1969                     | 116                                 |
|                   | . Dept of the Interior  |                             |                                |                                     |                   | . Australian Egg Board   |                             |                                |                                     |
|                   | - News and Information Bureau                                 |                             |                                |                                     |                   | . War Service Homes  |                             |                                |                                     |
|                   | - Meteorological services                                     |                             |                                |                                     |                   | Insurances Trust Account   |                             |                                |                                     |
|                   | - Capital Works and Services                                  |                             |                                |                                     | 110               | The Australian Broadcasting Commission                                   | 28 Aug 1969                 | 173 of 1969                    | 117                                 |
|                   | . Dept of the Navy  |                             |                                |                                     | 111               | Treasury Minute on the 103rd Report - Financial Regulations              | 23 Sep 1969                 | 159 of 1969                    | *                                   |
|                   | - Machinery and Plant for Naval Dockyards and Establishments  |                             |                                |                                     | 112               | Commonwealth Advertising   | 23 Sep 1969                 | 160 of 1969                    | 131                                 |
|                   | . 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                        |                             |                                |                                     |                   |  |                             |                                |                                     |

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| 113               | The Report of the Auditor-General - Financial Year 1968-69<br><ul style="list-style-type: none"> <li>. Army <ul style="list-style-type: none"> <li>- Purchase of Utilities and Amplifiers</li> </ul> </li> <li>. Navy <ul style="list-style-type: none"> <li>- Search and Rescue Craft</li> </ul> </li> <li>. Dept of Social Security <ul style="list-style-type: none"> <li>- Reconciliation of Drawing Accounts</li> </ul> </li> </ul> | 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)<br><ul style="list-style-type: none"> <li>. Dept of Interior <ul style="list-style-type: none"> <li>- War Graves</li> <li>- Administrative Expenses</li> <li>- ACT Police, Stationary</li> <li>- NT Forestry Branch</li> <li>- Acquisition of Sites and Buildings</li> <li>- Loans to ACT Building Societies</li> </ul> </li> </ul>                    | 23 Apr 1970                 | 55 of 1970                     | 132                                 |
| 116               | Treasury Minutes on the: 100th Report - Expenditure from the Advance to the Treasurer (Appropriation Acts 1967-68); and 109th Report - The Supplementary Report of the Auditor-General - Financial Year 1967-68  | 7 May 1970                  | 62 of 1970                     | *                                   |
| 117               | Treasury Minute on the: 110th Report - The Australian Broadcasting Commission  | 11 Jun 1970                 | 102 of 1970                    | *                                   |
| 118               | Expenditure from the Consolidated Revenue Fund for the year 1968-69 (Appropriation Acts 1968-69)<br><ul style="list-style-type: none"> <li>. Dept of Air <ul style="list-style-type: none"> <li>- Research &amp; Development</li> </ul> </li> <li>. Dept of Education and Science</li> </ul>   | 11 Jun 1970                 | 103 of 1970                    | 138                                 |

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|                   | <ul style="list-style-type: none"> <li>- Capital Works, ANU</li> <li>- Curriculum Development</li> <li>. Dept of External Affairs <ul style="list-style-type: none"> <li>- Overseas Service, Furniture and Fittings</li> </ul> </li> <li>. Dept of Housing <ul style="list-style-type: none"> <li>- Migrant Transitory, Accomodation, Furniture and Fittings</li> </ul> </li> <li>. Dept of Interior <ul style="list-style-type: none"> <li>- News &amp; Information Bureau, Administrative Expenses</li> <li>- Social, Cultural &amp; Community Services ACT</li> <li>- Welfare of NT Aborigines, Education, Building Repairs</li> <li>- Acquisition of Sites &amp; Buildings for Army, Dept of Civil Aviation &amp; Dept Interior</li> </ul> </li> <li>. Navy <ul style="list-style-type: none"> <li>- Building &amp; Maintenance Works</li> <li>- Delays in Rendition of Claims &amp; Finalisation of Arrangements</li> </ul> </li> <li>. PMG's Office <ul style="list-style-type: none"> <li>- Broadcasting &amp; Television Services, Administrative Costs &amp; Capital Works</li> </ul> </li> <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> |                             |                                |                                     |

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| 119               | The Supplementary Report of the Auditor-General - Financial Year 1968-69<br><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                    | *                                   |
| 121               | The Department of Shipping and Transport  | 4 Sep 1970                  | 155 of 1970                    | 143                                 |
| 122               | Treasury Minutes on the: 85th Report - Automatic Data Processing; and 86th Report - Automatic Data Processing (The Bureau of Census and Statistics Network)   | 15 Sep 1970                 | 156 of 1970                    | *                                   |
| 123               | Expenditure from Advance to the Treasurer (Appropriation Acts 1969-70)<br><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> </ul>  | 28 Oct 1970                 | 235 of 1970                    | 145                                 |

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|                   | <ul style="list-style-type: none"> <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>   |                             |                                |                                     |
| 124               | Expenditure from the Consolidated Revenue Fund for the year 1969-70 (Appropriation Acts 1969-70)<br><ul style="list-style-type: none"> <li>. Dept Education &amp; Science <ul style="list-style-type: none"> <li>- Administrative Expenses</li> <li>- Assistance to ACT Independent Schools</li> <li>- Australian Universities Commission</li> <li>- Capital Works ANU and CCAE</li> <li>- Optical Telescope</li> <li>- NT Education Services</li> </ul> </li> <li>. Dept Interior <ul style="list-style-type: none"> <li>- Rent</li> <li>- Australian War Memorial</li> <li>- ACT Flats Caretaking</li> <li>- Acquisition of Sites &amp; Buildings</li> </ul> </li> <li>. Dept National Development <ul style="list-style-type: none"> <li>- Natmap Salaries</li> </ul> </li> <li>. PMG's Dept <ul style="list-style-type: none"> <li>- Subsidy for Landline Services for News Relays</li> </ul> </li> <li>. Prime Minister's Dept <ul style="list-style-type: none"> <li>- Publication Expenses of Office of Aboriginal Affairs</li> </ul> </li> <li>. Commonwealth Railways <ul style="list-style-type: none"> <li>- Stores and Materials</li> <li>- Administrative Expenses</li> <li>- Buildings Plant &amp; Equipment</li> </ul> </li> <li>. Dept Works <ul style="list-style-type: none"> <li>- Buildings &amp; Works for</li> </ul> </li> </ul> | 30 Oct 1970                 | 237 of 1970                    | 142                                 |

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|                   | Taxation Office<br>- Sound Broadcasting Transmission, ABC<br>. Dept Defence<br>- Computer Purchase<br>. Dept Supply<br>- Defence Research & Development Establishments, Reserve Stocks   |                             |                                |                                     | 131               | Treasury Minute on the 112th Report - Commonwealth Advertising   | 5 Aug 1971                  | 137 of 1971                    | *                                   |
|                   |  |                             |                                |                                     | 132               | Treasury Minute on the 115th Report - Expenditure from the Advance to the Treasurer (Appropriation Acts 1968-69)   | 5 Aug 1971                  | 138 of 1971                    | *                                   |
| 125               | Index - 1st to 114th Reports of the Committee  | 16 Feb 1971                 | 145 of 1971                    | *                                   | 133               | Expenditure from Advance to the Treasurer (Appropriation Acts 1970-71)<br>. Parliamentary Library<br>- Parliamentary Librarian Salary<br>. Joint House Dept<br>- Travelling Expenses<br>. Dept Civil Aviation<br>- Salaries<br>. Dept Education & Science<br>- Metric Conversion Board, Salaries<br>. Dept External Territories<br>- Cocos Island, Incidental Expenditure<br>. Dept Health<br>- NT Health Services Salaries<br>. Dept Interior<br>- Electoral Branch Salaries<br>- ACT Children's Centre<br>. Dept Primary Industry<br>- Travelling Costs in Admin of Commerce Act<br>- BAE Salaries<br>. Dept Navy<br>- Payment Under Commonwealth Employees Compensation Act<br>. Dept Air - Hire of Equipment<br>- Administrative Expenses<br>. Dept Supply<br>- Working Capital Advances<br>- Furniture Removals and Storage | 10 Nov 1971                 | 255 of 1971                    | 145                                 |
| 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<br>. Dept Education & Science<br>- Fire Damage to Lyneham School<br>. Dept Social Services<br>- Fraud at Lithgow Regional Office<br>. Dept Works<br>- Defence Works Programme<br>. Australian Wool Board<br>- Fire in Botany Wool Stores<br>. Responsibilities of the Auditor-General | 7 Apr 1971                  | 239 of 1971                    | 143                                 |                   |  |                             |                                |                                     |
| 128               | The Australian Tourist Commission  | 6 May 1971                  | 105 of 1971                    | 136                                 |                   |  |                             |                                |                                     |
| 129               | Treasury Minute on the 119th Report - The Supplementary Report of the Auditor-General - Financial Year 1968-69   | 3 Aug 1971                  | 106 of 1971                    | *                                   |                   |  |                             |                                |                                     |
| 130               | Treasury Minute on the 84th Report - Expenditure from the Consolidated Revenue Fund for the year 1965-66   | 5 Aug 1971                  | 107 of 1971                    | *                                   |                   |  |                             |                                |                                     |



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|-------------------|---|-----------------------------|--------------------------------|-------------------------------------|-------------------|---|-----------------------------|--------------------------------|-------------------------------------|
| 134               | Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1970-71)<br><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> <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> | 8 Dec 1971                  | 18 of 1972                     | 143                                 |                   | of the Auditor-General<br>- Financial Year 1967-68;<br>106th Report - Commonwealth Fire Board; 113th Report - The Report of the Auditor-General - Financial Year 1968-69 and 128th Report - the Australian Tourist Commission   |                             |                                |                                     |
|                   |   |                             |                                |                                     | 137               | The Report of the Auditor-General - Financial Year 1970-71<br><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> <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> | 18 May 1972                 | 77 of 1972                     | 149                                 |
|                   |   |                             |                                |                                     | 138               | Treasury Minutes on the:<br>104th Report - Commonwealth Serum Laboratories Commission; and<br>118th Report - Expenditure from the Consolidated Revenue Fund for the year 1968-69 (Appropriation Acts 1968--69)  | 12 Sept 1972                | 180 of 1972                    |                                     |
| 135               | Treasury Minutes on the:<br>93rd Report - Expenditure from the Advance to the Treasurer (Appropriation Act 1966-67); and 96th Report - Expenditure from the Consolidated Revenue Fund for the Year 1966-67  | 9 Mar 1972                  | 75 of 1972                     |                                     |                   |   |                             |                                |                                     |
| 136               | Treasury Minutes on the:<br>98th Report - The Report of the Auditor-General - Financial Year 1966-67;<br>105th Report - The Report  | 27 Apr 1972                 | 76 of 1972                     |                                     | 139               | Internal Audit  | 12 Sept 1972                | 181 of 1972                    | 149                                 |

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| 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> <li>. Dept Education &amp; Science <ul style="list-style-type: none"> <li>- ACT School Janitor Services</li> <li>- ACT Pre-School Education</li> <li>- NT Schools Cleaning</li> <li>- NT Commonwealth Teachers' Salaries</li> </ul> </li> <li>. Dept External Territories <ul style="list-style-type: none"> <li>- PNG Public Service, Salaries &amp; Training</li> </ul> </li> <li>. Dept Supply <ul style="list-style-type: none"> <li>- Administrative Expenses</li> <li>- Defence Research Establishments Salaries</li> <li>- Furniture Removals</li> </ul> </li> <li>. Dept Trade &amp; Industry <ul style="list-style-type: none"> <li>- Trade Commissioner</li> <li>- Salaries and Other Expenditure</li> </ul> </li> </ul> | 21 Sept 1972                | 182 of 1972                    | 149                                 |
| 141               | Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1971-72) <ul style="list-style-type: none"> <li>. Dept Air <ul style="list-style-type: none"> <li>- Overtime</li> <li>- Aircraft Purchase, Manufacture &amp; Lease</li> </ul> </li> <li>. Dept Army <ul style="list-style-type: none"> <li>- ANZUK Logistic Support Trust Account</li> <li>- Transportation Equipment</li> </ul> </li> <li>. Attorney-General's Dept <ul style="list-style-type: none"> <li>- Commonwealth Police Force</li> </ul> </li> <li>. Dept Education &amp; Science <ul style="list-style-type: none"> <li>- Canberra School of Music</li> <li>- Assistance for NT</li> </ul> </li> </ul>  | 24 Oct 1972                 | 215 of 1972                    | 149                                 |

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|                   | Independent Schools <ul style="list-style-type: none"> <li>. Dept Environment, Aborigines and the Arts <ul style="list-style-type: none"> <li>- Commonwealth Archives Equipment</li> </ul> </li> <li>. Dept Immigration <ul style="list-style-type: none"> <li>- Migrant Hostels</li> <li>- Overseas Posts Property Maintenance &amp; Furniture</li> </ul> </li> <li>. Dept Primary Industry <ul style="list-style-type: none"> <li>- Expenditure on War Service Land Settlement Scheme</li> <li>- Wool Reaserch</li> </ul> </li> </ul> |                             |                                |                                     |
| 142               | Treasury Minute on the: 124th Report - Expenditre from the Consolidated Revenue Fund for the Year 1969-70 (Appropriation Acts 1969-70)  | 24 Oct 1972                 | 218 of 1972                    | *                                   |
| 143               | Treasury Minutes on the: 121st Report - The Department of Shipping and Transport; 127th Report - The Report of the Auditor-General - Financial Year 1969-70; and 134th Report - Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1970-71)   | 23 Mar 1973                 | 105 of 1973                    | *                                   |
| 144               | Department of Education and Science   | 29 May 1973                 | 106 of 1973                    | 159                                 |
| 145               | Treasury Minutes on the 123rd Report - Expenditure from the Advance to the Treasurer (Appropriation Acts 1969-70); and 133rd Report - Expenditure from the Advance to the Treasurer (Appropriation Acts 1970-71)  | 13 Sep 1973                 | 213 of 1973                    | *                                   |
| 146               | The Report of the Auditor-General - Financial Year 1971-72 <ul style="list-style-type: none"> <li>. Dept Air <ul style="list-style-type: none"> <li>- Accounting for Supplies Purchased Overseas</li> </ul> </li> <li>. Dept Civil Aviation <ul style="list-style-type: none"> <li>- Fraudulent Salary Payments</li> </ul> </li> </ul>  | 18 Oct 1973                 | 214 of 1973                    | 159                                 |

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| 147               | <ul style="list-style-type: none"> <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>   | 19 Nov 1973                 | 334 of 1973                    | 156                                 |
|                   | <ul style="list-style-type: none"> <li>. Expenditure from the Advance to the Treasurer (Appropriation Acts 1972-73)</li> <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> <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> |                             |                                |                                     |

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| 148               | <ul style="list-style-type: none"> <li>. Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1972-73)</li> <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> | 29 Nov 1973                 | 289 of 1973                    | 156                                 |
| 149               | <ul style="list-style-type: none"> <li>. 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)</li> </ul>  | 28 Nov 1974                 | 308 of 1974                    |                                     |
| 150               | <ul style="list-style-type: none"> <li>. The Report of the Auditor-General - Financial year 1972-73</li> <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> </ul>  | 28 Nov 1974                 | 309 of 1974                    | 164                                 |

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|-------------------|--|-----------------------------|--------------------------------|-------------------------------------|-------------------|--|-----------------------------|--------------------------------|-------------------------------------|
|                   | <ul style="list-style-type: none"> <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>   |                             |                                |                                     | 154               | <ul style="list-style-type: none"> <li>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> <li>. Dept Media <ul style="list-style-type: none"> <li>- AGPS</li> <li>- Stores Suspense Trust Account</li> </ul> </li> <li>. Dept Minerals &amp; Energy <ul style="list-style-type: none"> <li>- BMR Contract Investigations</li> </ul> </li> <li>. Dept Northern Territory <ul style="list-style-type: none"> <li>- Traffic Administration</li> </ul> </li> <li>. Dept Prime Minister and Cabinet <ul style="list-style-type: none"> <li>- Tariff Adjustment Reduction</li> </ul> </li> <li>. Dept Tourism &amp; Recreation <ul style="list-style-type: none"> <li>- Development of Tourist Attractions</li> <li>- Community Recreation Complexes</li> <li>- National Sporting Organisations</li> </ul> </li> <li>. Dept Transport <ul style="list-style-type: none"> <li>- Transport Equipment</li> </ul> </li> <li>. Dept Treasury <ul style="list-style-type: none"> <li>- Australian Taxation Office</li> </ul> </li> <li>. Dept Urban &amp; Regional Development <ul style="list-style-type: none"> <li>- National Estate</li> </ul> </li> </ul> </li></ul> | 4 Jun 1975                  | 97 of 1975                     | 161                                 |
| 151               | Payment of Accounts  | 4 Dec 1974                  | 327 of 1974                    | 164                                 |                   |  |                             |                                |                                     |
| 152               | <ul style="list-style-type: none"> <li>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> <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> </li> </ul> | 11 Dec 1974                 | 310 of 1974                    | 161                                 |                   |  |                             |                                |                                     |
| 153               | Delays in Occupancy of Leased Premises   | 15 May 1975                 | 74 of 1975                     | 170                                 | 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  | 5 Jun 1975                  | 84 of 1975                     |                                     |

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|                   | 148th Report - Expenditure from the Consolidated Revenue Fund (Appropriation Acts 1972-73)   |                             |                                |                                     |
| 157               | The Report of the Auditor-General - Financial Year 1973-74<br><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)<br><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 1976                    | 166                                 |

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| 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)<br><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                                 |
| 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                     | *                                   |

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|-------------------|---|-----------------------------|--------------------------------|-------------------------------------|-------------------|--|-----------------------------|--------------------------------|-------------------------------------|
| 163               | Expenditure from the Advance to the Treasurer (Appropriation Acts 1975-76)<br><ul style="list-style-type: none"> <li>. Dept Aboriginal Affairs <ul style="list-style-type: none"> <li>- Hire &amp; Running Costs of Motor Vehicles</li> </ul> </li> <li>. Dept Administrative Services <ul style="list-style-type: none"> <li>- Office Services</li> <li>- Acquisition of National Relics</li> <li>- Cocos Islands</li> </ul> </li> <li>. Attorney-General's Dept <ul style="list-style-type: none"> <li>- Postage &amp; Telephones</li> </ul> </li> <li>. Dept Capital Territory <ul style="list-style-type: none"> <li>- Hire &amp; Running Costs of Motor Vehicles</li> <li>- ACT Police</li> </ul> </li> <li>. Dept Defence <ul style="list-style-type: none"> <li>- Replacement Equipment &amp; Stores</li> </ul> </li> <li>. Dept Education - TEAS</li> <li>. Dept Industry &amp; Commerce <ul style="list-style-type: none"> <li>- Tourism Development Loans</li> </ul> </li> <li>. Dept National Resources <ul style="list-style-type: none"> <li>- Atomic Energy Commission</li> </ul> </li> <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> | 24 May 1977                 | 128 of 1977                    | 170                                 | 165               | The Report of the Auditor-General - Financial Year 1974-75<br><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                                 |
| 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                     | *                                   | 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                    | *                                   |
| Spec              | Proceedings of the Conference of Commonwealth and State Public Accounts Committees  | 27 Oct 1977                 | 224 of 1977                    | *                                   | 167               | The Report of the Auditor-General - Financial Year 1975-76<br><ul style="list-style-type: none"> <li>. Dept Administrative Services - Commonwealth Government Stores Trust Account</li> <li>. Dept Construction <ul style="list-style-type: none"> <li>- Fire Protection</li> </ul> </li> <li>. Dept Foreign Affairs <ul style="list-style-type: none"> <li>- Unauthorised Payment</li> </ul> </li> <li>. Dept Northern Territory <ul style="list-style-type: none"> <li>- Public Utility Services</li> </ul> </li> <li>. Dept Productivity <ul style="list-style-type: none"> <li>- Mirage Aircraft</li> </ul> </li> <li>. Dept Social Security <ul style="list-style-type: none"> <li>- Internal &amp; External Fraud</li> </ul> </li> </ul> | 4 Nov 1977                  | 232 of 1977                    | 180                                 |
|                   |   |                             |                                |                                     | 168               | Expenditure from the Advance to the Treasurer (Appropriation Acts 1976-77)<br><ul style="list-style-type: none"> <li>. Dept Administration Services <ul style="list-style-type: none"> <li>- Commonwealth Police</li> </ul> </li> </ul>  | 4 Nov 1977                  | 231 of 1977                    | 177                                 |

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|                      | <ul style="list-style-type: none"> <li>- Salaries to Staff of Minister</li> <li>- Capital Works</li> <li>. Attorney-General's Dept</li> <li>- Legal Aid</li> <li>. Dept Capital Territory</li> <li>- ACT Police</li> <li>. Dept Defence</li> <li>- Increase in Contract Price of Armoured Vehicles</li> <li>. Dept National Resources</li> <li>- Investments in Petroleum &amp; Mineral Development</li> <li>. Dept Science</li> <li>- Turn-Around Ranging Station</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: 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  | 21 Nov 1978                 | 338 of 1978                    | 180                                |
|                      | <ul style="list-style-type: none"> <li>. Australian Broadcasting Tribunal</li> <li>- Revised Expenditure Estimates</li> <li>. Australian Wheat Board</li> <li>- Payments under the Wheat Industry Stabilization Act</li> <li>. Darwin Community College</li> <li>- Delay in Presentation of Financial Statements</li> <li>. Dept Aboriginal affairs</li> <li>- Housing Rental</li> </ul>  |                             |                                |                                    |

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|                      | <ul style="list-style-type: none"> <li>. Dept Construction</li> <li>- Lavarack Barracks &amp; RAAF Base, Townsville</li> <li>. Dept Defence</li> <li>- Procurement of Liquid Oxygen Tank/Vaporiser Units</li> <li>- Asphalt Mixing Plant</li> <li>. Dept Education</li> <li>- Housing Rental &amp; Records</li> <li>. Dept Environment, Housing &amp; Community Development</li> <li>- CALF</li> <li>. Superannuation Fund</li> <li>- Financial Statements</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)   | 21 Nov 1978                 | 340 of 1978                    | 177                                |
|                      | <ul style="list-style-type: none"> <li>. Dept Defence</li> <li>- Travelling &amp; Subsistence</li> <li>. Dept Immigration &amp; Ethnic Affairs</li> <li>- Assisted Migration Programme</li> <li>. Dept Industry &amp; Commerce</li> <li>- Assistance to Shipbuilding Industry</li> </ul>  |                             |                                |                                    |
| 174                  | Use of ADP in the Commonwealth Public Sector - Acquisition of Systems in the Public Service   | 24 Nov 1978                 | 341 of 1978                    | 183                                |
| 175                  | Use of ADP in the Commonwealth Public Sector the MANDATA Project  | 9 Oct 1979                  | 218 of 1979                    | 183                                |
| 176                  | The Report of the Auditor-General - Financial Year 1977-78  | 6 Nov 1979                  | 277 of 1979                    | 185                                |
|                      | <ul style="list-style-type: none"> <li>. Dept Defence</li> <li>- RAN Pipelines, Fremantle</li> </ul>  |                             |                                |                                    |

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|                      | . Dept Education<br>- TEAS Eligibility & Overpayments<br>. Dept Primary Industry<br>- Beef Industry<br>Incentive Payments  |                             |                                |                                    | 182                  | Pharmaceutical Benefits Scheme - Chemists Remuneration   | 16 Sep 1980                 | 233 of 1980                    | 206                                |
| 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                    | *                                  | 183                  | Finance Minutes on Reports: 174 - Use of ADP in the Commonwealth Public Sector - Acquisition of Systems in the Public Service; and 175 - Use of ADP in the Commonwealth Public Sector - the MANDATA Project  | 16 Sep 1980                 | 234 of 1980                    | *                                  |
| 178                  | Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1978-79)<br>. Dept Defence<br>- Naval Construction<br>- Variation in Estimates<br>- Replacement Weapons & Armaments<br>- Fuels<br>- Defence Cooperation, Indonesia<br>- Defence Research Salaries<br>. Dept Foreign Affairs<br>- Unrecouped Expenditure<br>. Dept Science & the Environment<br>- Antarctic Division, Telephone Billings | 13 Nov 1979                 | 286 of 1979                    | 180                                | 184                  | Internal Audit in the Australian Public Service - A Discussion Paper   | 11 Feb 1981                 | 1 of 1981                      | 211                                |
| 179                  | Annual Report 1979   | 5 Sept 1980                 | 260 of 1980                    | *                                  | 185                  | Finance Minute on Report 176 - The Report of the Auditor-General - Financial Year 1977-78  | 13 Feb 1981                 | 67 of 1981                     | *                                  |
| 180                  | Finance Minutes on Reports: 171 - The Report of the Auditor-General - Financial Year 1976-77; and 178 - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1978-79)  | 28 Aug 1980                 | 261 of 1980                    | *                                  | 186                  | Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1979-80)<br>. Dept Finance<br>- Expenditure in Excess of Governor-General's Warrant<br>. Dept Social Security<br>- Administrative Expenses<br>. Dept Transport<br>- Salaries<br>. Dept Veterans' Affairs<br>- Repatriation Benefits | 13 Feb 1981                 | 64 of 1981                     | 217                                |
| 181                  | Canberra Commercial Development Authority  | 28 Aug 1980                 | 225 of 1980                    | 214                                | 187                  | Reports of the Auditor-General - Financial Year 1978-79<br>. Dept Defence<br>- Repair & Overhaul of Aircraft<br>. Dept Primary Industry<br>- Apprehension of Foreign Fishing Vessels<br>. Dept Social Security<br>- Payment of Pensions & Benefits Overseas  | 5 March 1981                | 65 of 1981                     | 218                                |



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| 188                  | Annual Report 1980-81  | 27 Oct 1981                 | 235 of 1981                    | *                                  | 195                  | Finance Minute on Report 172 - Financing and Administration of Property owned or leased Overseas by the Commonwealth Government   | 20 Apr 1982                 | 86 of 1982                     | *                                  |
| 189                  | Airport Fire Tenders   | 27 Oct 1981                 | 259 of 1981                    | 219                                |                      |   |                             |                                |                                    |
| 190                  | Inquiry into Petroleum Royalties and Excise  | 27 Oct 1981                 | 236 of 1981                    | 215                                |                      |   |                             |                                |                                    |
| 191                  | Commonwealth Government Financial Administration - A Handbook  | 10 Nov 1981                 | 211 of 1981                    | *                                  | 196                  | The Australian War Memorial Conservation & Curatorial Functions   | 27 Apr 1982                 | 87 of 1982                     | 221                                |
| 192                  | Collection & Dissemination of Statistics - A Discussion Paper  | 10 Nov 1981                 | 237 of 1981                    | 207                                | 197                  | Coal Export Duty  | 29 Apr 1982                 | 88 of 1982                     | 205                                |
| 193                  | Reports of the Auditor-General 1979-80 and March 1981<br><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                                | 198                  | Department of Industry & Commerce - Government Aircraft Factories   | 4 May 1982                  | 93 of 1982                     | 242                                |
| 194                  | Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1980-81)<br><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                                | 199                  | The Form & Standard of Financial Statements for Commonwealth Undertakings - A Discussion Paper  | 28 Oct 1982                 | 255 of 1982                    | 210                                |
|                      |  |                             |                                |                                    | 200                  | Annual Report 1981-82   | 9 Dec 1982                  | 446 of 1982                    | *                                  |
|                      |  |                             |                                |                                    | 201                  | Efficiency Audit - Administration of Bilateral Aid  | 10 Nov 1982                 | 315 of 1982                    | 271                                |
|                      |  |                             |                                |                                    | 202                  | The Selection & Development of Senior Managers in the Commonwealth Public Service   | 28 Oct 1982                 | 311 of 1982                    | 245                                |
|                      |  |                             |                                |                                    | 203                  | Medical Fraud & Overservicing - Progress Report   | 9 Dec 1982                  | 445 of 1982                    | 212                                |
|                      |  |                             |                                |                                    | 204                  | Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1981-82)<br><ul style="list-style-type: none"> <li>. Government Printer <ul style="list-style-type: none"> <li>- Loss on Operations</li> </ul> </li> <li>. Student Assistance Programs <ul style="list-style-type: none"> <li>- Isolated Children</li> </ul> </li> <li>. Dept Capital Territory <ul style="list-style-type: none"> <li>- Salaries &amp; Allowances</li> </ul> </li> <li>. Dept Aviation <ul style="list-style-type: none"> <li>- Air Services Subsidy</li> </ul> </li> </ul> | 19 Oct 1983                 | 177 of 1983                    | 235                                |

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| 205                  | Finance Minute on Report 197 - Coal Export Duty   | 20 Oct 1983                 | 148 of 1983                    | *                                  |
| 206                  | Finance Minute on Report 182<br>- Pharmaceutical Benefits Scheme - Chemists Remuneration  | 1 Nov 1983                  | 248 of 1983                    | *                                  |
| 207                  | Finance Minute on Report 192<br>- Collection & Dissemination of Statistics - A Discussion Paper   | 2 Nov 1983                  | 228 of 1983                    | *                                  |
| 208                  | Finance Minute on Report 194<br>- 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<br>. Dept Social Security<br>- Assistance for Homeless Persons<br>- National Benefits System<br>. Dept Finance<br>- Expenditure in Excess of Governor-General's Warrant<br>- Closing of Accounts at Year End | 8 Nov 1983                  | 247 of 1983                    | 230                                |
| 210                  | Finance Minute on Report 199<br>- The Form & Standards for Financial Statements for Commonwealth Undertakings<br>- A Discussion Paper   | 9 Nov 1983                  | 245 of 1983                    | *                                  |
| 211                  | Finance Minute on Report 184<br>- Internal Audit in the Australian Public Service - A Discussion Paper  | 10 Nov 1983                 | 236 of 1983                    | *                                  |

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| 212                  | Finance Minute on Report 203<br>- Medical Fraud and Overservicing<br>- Progress Report                          | 15 Nov 1983                 | 251 of 1983                    | *                                  |
| 213                  | Income Maintenance Programs<br>Volume 1 - A Discussion Paper<br>Volume 2 - Program Descriptions                 | 1 Dec 1983                  | 308 of 1983<br>321 of 1983     | 246                                |
| 214                  | Finance Minute on Report 181<br>- Canberra Commercial Development Authority                                     | 6 Dec 1983                  | 310 of 1983                    | *                                  |
| 215                  | Finance Minute on Report 190<br>- 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<br>- Expenditure from the Advance to the Minister for Finance (Appropriation Acts) | 13 Dec 1983                 | 312 of 1983                    | *                                  |
| 218                  | Finance Minute on Report 187<br>- Reports of the Auditor-General<br>- Financial Year 1978-79                    | 13 Dec 1983                 | 313 of 1983                    | *                                  |
| 219                  | Finance Minute on Report 189<br>- Airport fire tenders  | 15 Dec 1983                 | 315 of 1983                    | *                                  |
| 220                  | Finance Minute on Report 193<br>- Reports of the Auditor-General 1979-80 and March 1981                         | 14 Dec 1983                 | 316 of 1983                    | *                                  |

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| 221                  | Finance Minute on Report 196<br>- The Australian War Memorial Conservation & Curatorial Functions  | 14 Dec 1983                 | 317 of 1983                    | *                                  |                      | - Office Requisites Expenditure<br>- Dept Defence<br>- Salary & Payments in the Nature of Salary : CMF & Cadets<br>- Dept Transport<br>- Administration Expenses: Fuel, Light & Power  |                             |                                |                                    |
| 222                  | Report of the Auditor-General - March 1982<br>- Dept Defence<br>- Mobile Radio Terminals<br>- HMAS Tobruk<br>- Helicopters for FFG's<br>- Dept Health<br>- Commonwealth Medical Benefits<br>- Dept Home Affairs & Environment<br>- Norfolk Island Administration<br>- Dept of Primary Industry<br>- Levies, Taxes & Charges<br>- Dept Social Security<br>- Commonwealth Rehabilitation Service | 7 Dec 1983                  | 318 of 1983                    | 231                                | 229                  | Reports of the Auditor-General - 1981-82 and September 1982<br>- Dept Communications<br>- Internal Audit<br>- Australian Telecommunications Commission<br>- Dept Defence<br>- Cockatoo Island Dockyard<br>- Repair & Refit of Submarines<br>- Dept Education & Youth Affairs<br>- Secondary Allowance Schemes<br>- Overpayment Procedures<br>- Curriculum Development Centre<br>- Dept Foreign Affairs<br>- Internal Audit<br>- Dept Industry & Commerce<br>- Cargo Control & Accounting<br>- Australian Industry Development Corporation<br>- Dept Primary Industry - Australian Apple & Pear Corporation<br>- Australian Dairy Corporation (1981-2)<br>- Dept Science & Technology<br>- Australian Industrial Research & Development Incentives<br>- Dept Social Security<br>- Internal Audit<br>- Telephone Rental Concessions to Pensioners<br>- Dept Territories & Local Government | 18 June 1985                | 184 of 1985                    | 258                                |
| 223                  | HMAS Tobruk  | 7 Mar 1984                  | 65 of 1984                     | 227                                |                      |  |                             |                                |                                    |
| 224                  | Excise & Deferred Customs Duties   | 10 Oct 1984                 | 229 of 1984                    | 234                                |                      |  |                             |                                |                                    |
| 225                  | Stratplan - Dept. of Social Security ADP Re-equipment Program, Volume I - First Report; Volume II - Appendices to First Report; Occupational Health & Safety Aspects of VDU Use  | 18 Oct 1984                 | 269 of 1984<br>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)<br>- Dept Aviation   | 24 June 1985                | 163 of 1985                    | 251                                |                      |  |                             |                                |                                    |

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|                      | <ul style="list-style-type: none"> <li>- Darwin Cyclone Tracy Relief Trust Fund</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</li> <li>- Concessions to Pensioners</li> </ul> </li> </ul>  |                             |                                |                                    |
| 230                  | Finance Minute on Report 209<br>- Reports of the Auditor-General - 1980-81  | 15 May 1985                 | 180 of 1985                    | 265                                |
| 231                  | Finance Minute on Report 222<br>- Report of the Auditor-General - March 1982  | 23 May 1985                 | 209 of 1985                    | *                                  |
| 232                  | Report of the Auditor-General - May 1983<br>. Dept Administrative Services <ul style="list-style-type: none"> <li>- Special Broadcasting Service</li> </ul> . Dept Aviation <ul style="list-style-type: none"> <li>- QANTAS Airways Limited</li> </ul> . Dept Defence <ul style="list-style-type: none"> <li>- the Minchunter Catamaran</li> <li>- Repair &amp; Maintenance of Navy Ships</li> </ul> . Dept Education & Youth Affairs <ul style="list-style-type: none"> <li>- Secondary Allowance Schemes</li> <li>- Overpayment Procedures</li> <li>- School to Work Transition Program</li> <li>- Adult Secondary Education Assistance School</li> <li>- Curriculum Development Centre</li> </ul> . Dept Finance <ul style="list-style-type: none"> <li>- Superannuation Fund Investment Trust</li> </ul> . Dept Foreign Affairs <ul style="list-style-type: none"> <li>- Passport Issue &amp; Control</li> </ul> . Dept Industry & Commerce <ul style="list-style-type: none"> <li>- Australian Industry Development Corporation</li> </ul> | 28 May 1985                 | 204 of 1985                    | 265                                |

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|                      | <ul style="list-style-type: none"> <li>. Dept Primary Industry               <ul style="list-style-type: none"> <li>- Investment of Trust Account Moneys</li> </ul> </li> <li>. Dept Social Security               <ul style="list-style-type: none"> <li>- Recovery of Overpayments</li> <li>- Issue of Replacement Cheques</li> </ul> </li> <li>. Dept Trade &amp; Resources               <ul style="list-style-type: none"> <li>- Export Finance &amp; Insurance Corporation</li> </ul> </li> </ul>  |                             |                                |                                    |
| 233                  | Reports of the Auditor-General 1982-83 & September 1983<br>. Dept Administrative Services <ul style="list-style-type: none"> <li>- Australian Government Publishing Service</li> </ul> . Attorney-General's Dept. <ul style="list-style-type: none"> <li>- Bankruptcy Act 1966</li> </ul> . Dept Aviation <ul style="list-style-type: none"> <li>- Air Navigation Charges</li> <li>- Domestic Airline Operators</li> <li>- Departmental Residences</li> </ul> . Dept Finance <ul style="list-style-type: none"> <li>- Closure of Geneva Accounting Office</li> <li>- Regional Office, Darwin</li> <li>- Failure to Reconcile Drawing Account</li> </ul> . Dept Immigration & Ethnic Affairs <ul style="list-style-type: none"> <li>- Adult Migrant Education Program</li> </ul> . Dept Industry & Commerce <ul style="list-style-type: none"> <li>- Warehousing</li> </ul> . Dept Primary Industry <ul style="list-style-type: none"> <li>- Computerised Accounting System</li> </ul> . Dept Territories & Local Government <ul style="list-style-type: none"> <li>- National Sports Centre</li> </ul> . Dept Transport <ul style="list-style-type: none"> <li>- Tasmanian Freight Equalisation Scheme</li> </ul> . Dept Treasury <ul style="list-style-type: none"> <li>- Expenditures in Excess of Warrants of the Governor-General</li> </ul> . Australian Taxation Office <ul style="list-style-type: none"> <li>- Authorisation of Refunds</li> <li>- Dividends &amp; Interest</li> </ul> | 29 May 1985                 | 208 of 1985                    | 274                                |

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| 234                  | <ul style="list-style-type: none"> <li>Withholding Tax</li> <li>. Fraudulent Negotiation of Cheques</li> <li>. Recovery of Outstanding Revenue, Debts &amp; Overpayments</li> </ul> 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                                |
| 240                  | Report of the Auditor-General March 1984 <ul style="list-style-type: none"> <li>. Dept Defence               <ul style="list-style-type: none"> <li>- Major Exercise</li> </ul> </li> <li>. Dept Defence Support               <ul style="list-style-type: none"> <li>- Manufacture of Munitions</li> </ul> </li> <li>. Dept Employment &amp; Industrial Relations               <ul style="list-style-type: none"> <li>- Unemployment Benefit Administration</li> <li>- Public Sector Training</li> <li>- Salary Payments</li> </ul> </li> </ul> | 8 Nov 1985                  | 390 of 1985                    | 273                                |

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|                      | <ul style="list-style-type: none"> <li>. Dept Finance               <ul style="list-style-type: none"> <li>- Treasury Remote Input/ Output System (TRIO)</li> <li>- Centralised System for Reconciliation of Drawing Accounts (RECO)</li> </ul> </li> <li>. Dept Foreign Affairs               <ul style="list-style-type: none"> <li>- ADAB</li> <li>- Emergency Humanitarian Assistance &amp; Disaster Relief</li> <li>- ADAB</li> <li>- Dessicated Coconut Factory</li> <li>- Tonga</li> </ul> </li> <li>. Dept Health               <ul style="list-style-type: none"> <li>- National Biological Standards Laboratory (NBSL)</li> </ul> </li> <li>. Dept Housing &amp; Constructon               <ul style="list-style-type: none"> <li>- Departmental Accounting &amp; Information System &amp; Central Office ADP</li> <li>- Environment Controls</li> </ul> </li> <li>. Dept Immigration and Ethnic Affairs               <ul style="list-style-type: none"> <li>- Adult Migrant Education Program (AMEP)</li> </ul> </li> <li>. Dept Social Security               <ul style="list-style-type: none"> <li>- Unemployment, Sickness &amp; Special Benefits</li> <li>- Recovery of Overpayments</li> </ul> </li> <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> |                             |                                |                                    |

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|----------------------|---|-----------------------------|--------------------------------|------------------------------------|----------------------|--|-----------------------------|--------------------------------|------------------------------------|
| 241                  | Report of the Auditor-General - 1983-84 & September 1984<br><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> <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> </ul> | 14 Nov 1985                 | 351 of 1985                    | 278                                |                      | . 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>   |                             |                                |                                    |
|                      |   |                             |                                |                                    | 242                  | Finance Minute on Report 198 - Dept of Industry & Commerce - Government Aircraft Factories   | 6 Dec 1985                  | 458 of 1985                    | *                                  |
|                      |   |                             |                                |                                    | 243                  | Review of Defence Project Management<br><ul style="list-style-type: none"> <li>. Volume 1 Report</li> <li>. Volume 2 Project Analysis</li> </ul>   | 20 Feb 1986                 | 18 of 1986<br><br>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)<br><ul style="list-style-type: none"> <li>. Dept Aviation</li> <li>. Dept Defence</li> </ul>   | 29 May 1986                 | 110 of 1986                    | 269                                |
|                      |   |                             |                                |                                    | 248                  | Reports of the Auditor-General - April 1985<br><ul style="list-style-type: none"> <li>. Dept Community Services <ul style="list-style-type: none"> <li>- Children's Services Program</li> </ul> </li> <li>. Dept Defence <ul style="list-style-type: none"> <li>- Pave Tack Target Designation System</li> </ul> </li> <li>. Dept Employment &amp; Industrial Relations <ul style="list-style-type: none"> <li>- Wage Pause Program</li> </ul> </li> </ul> | 10 June 1986                | 133 of 1986                    | 283                                |

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|                      | <ul style="list-style-type: none"> <li>. Adult Wage Subsidy Scheme</li> <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                                |
| 250                  | Australia Post - An Audit Discontinued   | 17 Sept 1986                | 236 of 1986                    | 276                                |

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| 251                  | Finance Minute on Report 228 - Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1982-83) | 30 May 1986                 | 111 of 1986                    | *                                  |
| 252                  | JOB SEEKER - Computer Acquisition by the Dept of Employment & Industrial Relations                                   | 13 Jun 1986                 | 134 of 1986                    | 301                                |
| 253                  | Proposed Computer Acquisition by the Australian Audit Office   | 11 Jun 1986                 | 132 of 1986                    | 279                                |
| 254                  | Project DESINE - Dept of Defence Computer Proposal   | 25 Sept 1986                | 245 of 1986                    | 301                                |
| 255                  | Report of Activities - January 1985 to June 1986   | 18 Mar 1987                 | 198 of 1986                    | *                                  |
| 256                  | Forward Obligation of Government Expenditure   | 15 Oct 1986                 | 260 of 1986                    | 301                                |
| 257                  | Review of Efficiency Audit - Quarantine Services   | 22 Oct 1986                 | 267 of 1986                    | 301                                |
| 258                  | Finance Minute on Report 229 - Reports of the Auditor-General 1981-82 - Sept 1982                                    | 21 Oct 1986                 | 262 of 1986                    | *                                  |
| 259                  | Dept of Community Services Computer Acquisition  | 23 Oct 1986                 | 272 of 1986                    | 301                                |
| 260                  | Finance Minute on Report 236 - Medical Fraud & Overservicing - Pathology   | 20 Nov 1986                 | 338 of 1986                    | *                                  |
| 261                  | Review of Efficiency Audit - ACTION  | 27 Nov 1986                 | 356 of 1986                    | 301                                |
| 262                  | Departmental Annual Report - Guidelines  | 27 Nov 1986                 | 341 of 1986                    | 301                                |
| 263                  | Aspects of Defence Equipment Support Vol. 1  | 28 Nov 1986                 | 340 of 1986                    | 301                                |
|                      | Vol. 2 Technical Documentation   | 28 April 1987               | 107 of 1987                    | 301                                |

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| 264                  | Public Accounts Committee and the Senate   | 19 Mar 1987                 | 75 of 1987                     | *                                  | 276                  | Finance Minute on Report 250 - Australia Post - An Audit Discontinued   | 28 May 1987                 | 141 of 1987                    |                                    |
| 265                  | Finance Minute on Report 232 - Report of the Auditor-General - May 1983  | 6 May 1987                  | 116 of 1987                    | *                                  | 277                  | Four Efficiency Audits<br>- Special Youth Employment Training Program<br>- Administration of the Export Development Grants Act 1974 by the EDG Board<br>- Administration of Widow's Pension & Supporting Parent's Benefit Programs by the Dept of Social Security Administration of the Disability Pension & Service Pension Schemes by the Repatriation Commission & the Dept of Veterans' Affairs | 2 Jun 1987                  | 162 of 1987                    | *                                  |
| 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                     | *                                  | 278                  | Finance Minute on Report 241 - Report of the Auditor-General - 1983-84 & Sept 1984  |                             | 356 of 1987                    | *                                  |
| 270                  | Implementation of the Offsets Program  | 30 Apr 1987                 | 108 of 1987                    | 301                                | 279                  | Finance Minute on Report 253 - Proposed Computer Acquisition by the Australian Audit Office   | 2 Jun 1987                  | 161 of 1987                    | *                                  |
| 271                  | Finance Minute on Report 201 - Efficiency Audit - Administration of Bilateral Aid                                    | 5 May 1987                  | 109 of 1987                    | *                                  | 280                  | Defence Science & Technology Organisation - Task Cost Management  | 2 Jun 1987                  | 160 of 1987                    | 301                                |
| 272                  | Administration of the Commonwealth's Property Function   | 4 May 1987                  | 110 of 1987                    | 301                                | 281                  | Report of Activities July 1986 - June 1987  | 10 Dec 1987                 | 358 of 1987                    | *                                  |
| 273                  | Finance Minute on Report 240 - Report of the Auditor-General - March 1984  | 12 May 1987                 | 118 of 1987                    | *                                  | 282                  | Review of Efficiency Audit - Australian Wool Corporation Property Operations  | 10 Dec 1987                 | 359 of 1987                    | 301                                |
| 274                  | Finance Minute on Report 233 - Reports of the Auditor-General 1982-83 & Sept 1983                                    | 26 May 1987                 | 138 of 1987                    | *                                  | 283                  | Finance Minute on Report 248 - Report of the Auditor-General April 1985   | 10 Dec 1987                 | 361 of 1987                    | *                                  |
| 275                  | Finance Minute on Report 238 - Public Hospitals in the Australian Capital Territory                                  | 27 May 1987                 | 139 of 1987                    | *                                  |                      |   |                             |                                |                                    |



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| 284                  | Stratplan - Department of Social Security ADP Re-equipment Program - Final Report   | 10 Dec 1987                 | 362 of 1987                    | 301                                |                      | Offshore Petroleum Royalties & Excise  |                             |                                |                                    |
| 285                  | Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1985-86)   | 10 Dec 1987                 | 360 of 1987                    | 301                                | 295                  | Therapeutic Goods  | 21 Dec 1988                 | 320 of 1988                    | 301                                |
| 286                  | Expenditure from the Advance to the Minister for Finance (Appropriation Acts 1986-87)   | 10 Dec 1987                 | 363 of 1987                    | 301                                | 296                  | The Auditor-General : Ally of the People & Parliament - Reform of the Australian Audit Office                                  | 6 April 1989                | 40 of 1989                     | +                                  |
| 287                  | Australian Taxation Office Computer System Re-equipment & Redevelopment   | 10 Dec 1987                 | 364 of 1987                    | 301                                | 297                  | Management of the Antarctic Division   | 14 June 1989                | 161 of 1989                    | 306                                |
| 288                  | Review of Efficiency Audit - Administration of Capital Grants to Non-government Schools   | 10 Dec 1987                 | 357 of 1987                    | 301                                | 298                  | Report of Activities July 1988 - June 1989   | 5 Oct 1989                  | 229 of 1989                    | *                                  |
| 289                  | Advance to the Minister for Finance   | 19 April 1988               |                                | 301                                | 299                  | Compliance with Guidelines for the Preparation of Departmental Annual Reports  | 5 Oct 1989                  | 231 of 1989                    | 306                                |
| 290                  | A Better Deal for our Veterans  | 26 May 1988                 |                                | 301                                | 300                  | Reports of the Auditor-General - March 1988, Sept 1988 & April 1989  | 21 Dec 1989                 | 485 of 1989                    | *                                  |
| 291                  | Revised Procedures for Reports of the Joint Committee of Public Accounts  | 26 May 1988                 |                                | *                                  | 301                  | Finance Minutes  | 21 Dec 1989                 | 501 of 1989                    | *                                  |
| 292                  | Public Accounts Committee & Sitzings of the Senate  | 1 Dec 1988                  | 317 of 1988                    | *                                  | 302                  | Engagement of External Consultants by Commonwealth Departments   | 21 Dec 1989                 | 486 of 1989                    | 306                                |
| 293                  | Report of Activities 1987-88  | 1 Dec 1988                  | 318 of 1988                    | *                                  | 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                                |
| 294                  | Five Efficiency Audits<br>· Army Mapping<br>· Principal Item Stock Control Entitlement System<br>· Licensing & Administration of Customs Agents<br>· Administration of Meat Inspection Services | 1 Dec 1988                  | 319 of 1988                    | 301                                | 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                    | *                                  |

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| 308                  | The Parliamentary Information Information Systems Office (PISO) 'Unofficial Account'              | 14 Mar 1991                 | 172 of 1991                    | 312                                | 323                  | Managing People in the Australian Public Service - Dilemmas of Devolution and Diversity   | 17 Dec 1992                 | 488 of 1992                    | n.p                                |
| 309                  | Annual Reporting Guidelines for Statutory Authorities   | 16 May 1991                 | 171 of 1991                    | 312                                | 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                                |
| 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                    | *                                  | 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 & 329+                         |
| 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 & 329                          | 326                  | An Assessment of Tax  | 17 Nov 1993                 | 213 of 1993                    | n.p                                |
| 316                  | The Administrative and Financial Relationships between Medicare and Medibank Private              | 4 June 1992                 | 140 of 1992                    | *                                  | 327                  | Finance Minute on Report 325  | 25 Nov 1993                 | 269 of 1993                    | *                                  |
| 317                  | A champagne appetite but only a beer income - Defence's Supply Systems Redevelopment Project      | 25 June 1992                | 169 of 1992                    | 329                                | 328                  | Report of Activities 1992-93  | 16 Dec 1993                 | 297 of 1993                    | *                                  |
| 318                  | Public Sector Research and Development: Volume 1 of a Report on Research and Development          | 25 June 1992                | 170 of 1992                    | 329                                | 329                  | Finance Minutes   | 16 Dec 1993                 | 298 of 1993                    | *                                  |
| 319                  | Review of the Independent Auditor - Watching the Watchdog   | 5 Nov 1992                  | 250 of 1992                    | 329                                | 330                  | Review of Auditor-General's Reports May 1991 - September 1992   | 22 Mar 1993                 | 53 of 1994                     | n.p                                |
| 320                  | Review of Six Performance Audits  | 12 Nov 1992                 | 288 of 1992                    | 329                                | *                    | not applicable  |                             |                                |                                    |
| 321                  | Finance Minutes   | 17 Dec 1992                 | 487 of 1992                    | *                                  | n.p.                 | not yet presented   |                             |                                |                                    |
| 322                  | Activities 1991-92  | 17 Dec 1992                 | 489 of 1992                    | *                                  | +                    | Government response   |                             |                                |                                    |
|                      |   |                             |                                |                                    | #                    | new guidelines tabled 10 April 1991   |                             |                                |                                    |