

**PUBLIC ACCOUNTS AND EXPENDITURE REVIEW
COMMITTEE**

Report on the

1981 ACTIVITIES OF THE COMMITTEE



PARLIAMENT OF VICTORIA

1981

PUBLIC ACCOUNTS AND EXPENDITURE REVIEW COMMITTEE

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1981 ACTIVITIES OF THE COMMITTEE

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EXTRACTED FROM THE MINUTES OF THE PROCEEDINGS OF
THE LEGISLATIVE COUNCIL

TUESDAY 8 SEPTEMBER 1981

- 12 PUBLIC ACCOUNTS AND EXPENDITURE REVIEW COMMITTEE -
The Honourable A.J. Hunt moved, by leave, That
The Honourables Clive Bubb, G.A.S. Butler, D.K.
Hayward and N.F. Stacey be members of the Public
Accounts and Expenditure Review Committee and
that the said Committee have power to send for
persons, papers and records.

Question-put and resolved in the affirmative.

EXTRACTED FROM THE VOTES AND PROCEEDINGS OF
THE LEGISLATIVE ASSEMBLY

TUESDAY 8 SEPTEMBER 1981

- 16 PUBLIC ACCOUNTS AND EXPENDITURE REVIEW COMMITTEE -
Motion made, by leave, and question-That-(a) Mr.
Evans(*Gippsland East*), Mr. Mackinnon, Mr. Mathews,
Mr. Remington, Mr. Richardson, Mr. Rowe, Mr.
Walsh and Mr. Williams be Members of the Public
Accounts and Expenditure Review Committee; and
(b) the Committee have power to- (i) send for
persons, papers and records; and (ii) commission
any person or persons to investigate and report to
the Committee on any aspect of the subject-matter
under investigation by the Committee (*Mr. Thompson*) -
put and agreed to.
-

TERMS OF REFERENCE
PARLIAMENTARY COMMITTEES (PUBLIC ACCOUNTS AND
EXPENDITURE REVIEW COMMITTEE) ACT 1979

SECTION 5

- 5 The functions of the Committee shall be -
- (a) to examine the accounts of the receipts and expenditure of the State and to bring to the notice of the Parliament any items in those accounts, or any circumstances connected with them which it may consider appropriate;
 - (b) to inquire into and report to the Parliament on any question in connexion with public expenditure which is referred to it by the Council or the Assembly;
 - (c) to consider and report to the Parliament how, if at all, the administration of Government programmes and policies may be carried out more efficiently, effectively and economically; and
 - (d) to report to the Parliament any alteration which may appear desirable to be introduced in the form or method of keeping and presenting the Public Accounts, or in the mode of receipt, control, issue or payment of the public money.

R E P O R T

The Public Accounts and Expenditure Review Committee has the honour to report as follows :-

INTRODUCTION

1. The Public Accounts and Expenditure Review Committee was constituted by the Parliamentary Committees (Public Accounts and Expenditure Review Committee) Act 1979 which came into operation on 11 March 1980. The Committee is a joint committee consisting of 12 members drawn from both Houses of Parliament and replaced the former Public Accounts Committee. The Victorian Public Accounts Committee was first established in 1895, and consisted of members drawn solely from the Legislative Assembly. The role of the former Committee has been expanded to include the scrutiny and evaluation of public expenditure in terms of economy, efficiency and effectiveness.

2. The Committee's activities in carrying out its terms of reference can be classified into three categories :

- (a) Examination of matters raised in the Auditor-General's report. These may cover a wide area, and include breaches of relevant Acts or Regulations, inadequate management control systems and inadequate financial reporting. (As the Auditor-General has not specific powers to comment on efficiency or effectiveness of government activities, these issues are not directly pursued under this heading).
- (b) Investigation of Expenditure from the Advance to the Treasurer. (In Victoria the estimates do not provide for inflation, and thus the Advance to the Treasurer covers cost increases due to general price rises, as well as to unforeseen or incorrectly forecast expenditure).

These first two activities are generally described as the Committee's public accounts activities.

- (c) Expenditure review activities. These are major reviews of the economy, efficiency or effectiveness of particular government organisations, programmes, activities, procedures or systems.

3. Of the Committee's twelve members, eight are drawn from the Legislative Assembly and four from the Legislative Council. The present party composition is Liberal Party 6, A.L.P. 5 and National Party 1. The Chairman is a Liberal member and the Deputy Chairman is an A.L.P. member. The Committee is given power by the Parliament to call for persons, papers and records. The legislation also provides for the appointment of sub-committees which can be appointed to carry out any of the inquiries set out below. Sub-committees must report to the Full Committee which may then adopt or reject the report, or adopt the report with variations.

PROCEDURES

4. The Committee has used the following procedures in relation to -

(a) Auditor-General's Report

Each organisation which is the subject of adverse comments by the Auditor-General is first invited to make written comments on the Auditor-General's remarks. Following receipt of these, the Committee decides which matters to investigate in detail, generally choosing no more than four items. The Committee then presents a progress report to Parliament identifying items upon which the Committee sought further explanation and those matters to be investigated in greater depth. Evidence may be taken from both the organisation and the Auditor-General and a report is then presented to Parliament. The report is circulated to the relevant departments or authorities seeking their comments, which are then forwarded to Treasury for preparation of a Treasury response. The Treasury response is then reported to Parliament in a Treasury Minute along with the Committee's final comments (if any).

(b) Advance to the Treasurer

The Committee selects a list of items to be examined. It then peruses Treasury files and identifies those items it wishes to further investigate. Departments are then asked for written explanations on each item. From here on the procedures are the same as for (a) above. Evidence is taken from the departments and a report is made to Parliament. Departmental and Treasury comments are sought and then reported to Parliament in a Treasury Minute.

In carrying out inquiries under (a) and (b) the Committee, while receiving every co-operation from the Auditor-General and Treasury, uses its own staff to prepare its reports. All hearings are held in camera. The Auditor-General attends only when evidence is being taken from him, although the Committee is now considering requesting him to have an observer at all hearings. Likewise departments and Treasury attend only when evidence is being taken from them.

(c) Expenditure Review Inquiries

Because of the recent nature of this function standard procedures have not yet been established. For the first two inquiries the work has been carried out in two stages:-

- (i) Preparation of a discussion paper by consultants or committee staff to canvass the issues and options and offer some tentative views; and
- (ii) Evaluating submissions and taking of evidence in public hearings and presentation of a final report to Parliament.

The public hearings are advertised in the press. However the transcripts of these hearings are not made public. In camera hearings may be held, although none have yet been. Discussions on evidence and consideration of the report takes place in private committee meetings.

The Committee seeks to keep Ministers fully informed of its expenditure review projects but has not considered calling them to give evidence. It will however expect a response by the relevant Minister to Parliament to its reports within six to twelve months.

While no formal criteria for the selection of issues for review have been laid down, the general intention is that the Committee will concentrate on matters which have general application across the public sector rather than to matters with very narrow or limited application.

SUMMARY OF THE YEAR'S ACTIVITIES

5. In 1981 the Committee commenced its expenditure review activities under the terms of reference set down in section 5 (c) of the Parliamentary Committees Act which enables it to consider and report on the efficiency, economy and effectiveness of Government programmes and policies. It also continued its traditional "public accounts" work of examining and reporting on matters raised in the Auditor-General's Reports and expenditure from the Advance to the Treasurer and cleared a significant back-log of work which had accumulated in these areas.

6. The Committee's work during the year is reflected in its reports tabled in Parliament. These were :-

	<u>Number & Date of Report</u>
Treasury Minute relating to Expenditure from the Advance to the Treasurer 1976-77 and Unpaid Accounts 1976-77	D-No. 12/1980-81 4 March 1981
Progress Report on the Auditor-General's Reports for 1978-79	D-No. 13/1980-81 4 March 1981
Report on the Expenditure from the Advance to the Treasurer 1978-79	D-No. 15/1980-81 28 April 1981
Treasury Minute relating to Aspects of Financial Assistance to Bus Operators	D-No. 20/1980-81 30 April 1981
Treasury Minute relating to Auditor-General's Reports for 1976-77	D-No. 1/1981 9 September 1981
Report on the Current and Future Use of EDP Facilities and Techniques in the Victorian Public Sector	D-No. 8/1981 23 November 1981
Final Report on the Auditor-General's Reports for 1978-79	D-No. 9/1981 30 November 1981
Report on the Expenditure from the Advance to the Treasurer 1979-80	D-No. 10/1981 30 November 1981

In addition the Committee published two discussion papers relating to its expenditure review activities:-

Discussion Paper on the Current and Future Use of EDP Facilities and Techniques in the Victorian Public Sector	July 1981
Review of the <u>Audit Act 1958</u> : A Discussion Paper.	October 1981

7. The Committee also organised and hosted a Conference of Commonwealth and State Public Accounts Committees at Parliament House on 4 and 5 November 1981.

COMMITTEE MEMBERSHIP

8. The Committee was re-appointed in September 1981 with there being only one change in the Committee's membership during the year when Mr. Walsh replaced Mr. Ginifer.

COMMITTEE STAFF

9. The Committee's first Director of Research, Mr. D.A. Shand, commenced work with the Committee part-time in February and became a full-time staff member at the beginning of July. Mr. Shand has taken leave from his position as Senior Lecturer in Accounting and Public Finance at the Australian National University to work with the Committee. Apart from acting as general advisor to the Committee, Mr. Shand's role is to assist the Committee in developing and managing major research projects under the Committee's expenditure review activities.

To enable this expenditure review work to be further expanded in 1982 the Committee hopes to appoint a further staff member, preferably on secondment from another part of the Victorian Public Service.

10. Mr. P.J. Mithen continues as Secretary to the Committee and Mr. R.W. Purdey as Assistant Secretary. Mr. M.E. Roberts, Administrative Officer, is allocated to the Committee for three days per week.

11. Because of the increasing output of reports and papers from the Committee, the employment of a part-time stenographer allocated specifically to the Committee was approved. Mrs. M. O'Grady commenced duty in September, working for the Committee three days a week.

REVIEW OF AUDITOR-GENERAL'S REPORTS

12. During the year the Committee cleared a significant backlog of work which had accumulated through various delays. These delays were caused by changes in the Committee staff, the Committee being unable to meet for the six months prior to the 1979 State election due to the prorogation of Parliament, major changes in membership of the Committee following the election, and the lengthy time taken by Treasury in the preparation of certain Treasury Minutes. On the latter point the Committee has expressed its concern to Treasury and expects a quicker response in future.

Auditor-General's Reports 1976-77

13. The Committee completed its work on this report with the tabling in September of a Treasury Minute covering thirteen matters raised by the Auditor-General in his 1976-77 reports.

The Committee initially reported on these matters in May 1980. A Treasury Minute was requested in November 1980 but was not received until June 1981.

Auditor-General's Report 1978-79

14. The Committee selected twelve items referred to in the Auditor-General's Report for investigation. Under new procedures adopted by the Committee during the year the relevant departments and authorities were asked for written comments on the matters raised by the Auditor-General. After considering these responses, the Committee presented a progress report which listed the items investigated by the Committee and advising that the following items had been selected for more detailed investigation:

- (a) Local Authorities Superannuation Board, Motor Accidents Board and State Superannuation Board - joint arrangement for provision of EDP services.
- (b) State Superannuation Board - form of accounts.

The Committee's Final Report on these matters was presented in December 1981.

Auditor-General's Report 1979-80

15. In line with its new procedures the Committee selected three matters for detailed investigation:

- (a) The establishment of limited liability companies by certain statutory authorities (VicRail, Deakin University, University of Melbourne, RMIT, Lincoln Institute, Health Commission and National Gallery) to carry out certain of their activities.
- (b) Cancer Institute - financial arrangements for doctor's use of hospital facilities for their private patients.
- (c) Education Department - (i) Preston Regional Office rentals; and
(ii) use of Commonwealth Government Grants.

The Committee is currently continuing its examination of these matters.

Financial Assistance to Bus Operators

16. This matter arose out of a previous Auditor-General's Report, and was reported on by the Committee in March 1977. In February 1981 the Treasury Minute on this matter was received and reported to Parliament in April 1981. Whilst it is appreciated that questions of policy had to be decided, the Committee has been most concerned at the four years taken to prepare the Treasury Minute.

EXPENDITURE FROM THE ADVANCE TO THE TREASURER

Advance to the Treasurer 1976-77

17. During the year the Committee completed its work on the Expenditure from the Advance to the Treasurer 1976-77 and Unpaid Accounts 1976-77. The Committee initially reported on this matter on 30 November 1978, following which the normal procedure of obtaining departmental comments and requesting a Treasury Minute was followed. However all departmental comments were not available until July 1979 and the Treasury Minute was not completed until December 1980.

Again the Committee recognises that this length delay is unsatisfactory and will take steps to ensure that both departmental comments and the Treasury Minute are in future provided within a reasonable time.

Advance to the Treasurer 1978-79

18. The Committee also investigated and reported on Expenditure from the Advance to the Treasurer 1978-79. The Committee sought detailed explanations from five departments concerning thirteen items of expenditure. It also reviewed and considered as satisfactory, explanations for a further 89 items without requiring further information from the departments concerned. Explanations for 25 of the items were reported to the Parliament.

In view of the fact that one item, postal and telephone expenses, was the subject of several requests for additional funds the Committee looked closely at procedures for estimating this item. It identified a need for each department to maintain an up-to-date inventory of its telephone facilities and to develop a system for identifying outstanding accounts.

Advance to the Treasurer 1979-80

19. Review of expenditure charged against the Advance was completed during the year and a report tabled in December 1981. This review included examination of transfer of funds between items under section 25 of the Audit Act 1958.

The Committee concentrated on three departments and requested detailed explanations of seven items under the Education Department, two under the Ministry for Conservation and two under the Premier's Department. Explanations were accepted as satisfactory for a further eight items under these departments and 69 items under other departments. Explanations for 25 items were reported to the Parliament.

* * * * *

20. The Committee's work in this area leads it to believe that there are problems in a number of departments in realistically estimating requirements when preparing estimates, and of adequately monitoring expenditure during the year, particularly in ensuring that large bills do not remain unpaid at the end of the year. The Committee is considering undertaking a wider review of estimating or forecasting methods used in departments.

21. Under the present budgeting system used in Victoria the annual estimates do not include any allowance for expected inflation, and such additional costs must either be funded from the Advance to the Treasurer or otherwise absorbed. The Committee is concerned that this may create problems for proper financial control in that it is known that the estimates figure is not necessarily a realistic figure for the year, and there is therefore no benchmark against which expenditure, particularly in the early part of the year, may be monitored. The Commonwealth and other States do not follow the Victorian practice. The Committee is considering undertaking a review of this issue in 1982.

EXPENDITURE REVIEW ACTIVITIES

22. In 1981, with the appointment of its Director of Research, the Committee commenced expenditure review inquiries under its recently expanded terms of reference. An inquiry into electronic data processing (EDP) in the Victorian public sector was completed during the year and a report presented to Parliament in December. An inquiry into the State's Audit Act 1958 commenced, and is expected to be completed early in 1982.

EDP Inquiry

23. On 19 March 1981 the Committee resolved to carry out a review of the current and future use of EDP facilities and techniques in the Victorian public sector (excluding hospitals, tertiary education institutions and local government).

24. This issue was chosen for inquiry as few factors have such potential, if properly managed, to improve the efficiency of management and effectiveness of Government operations, and because of the large amount of funds and staffing resources currently used by EDP facilities in the Victorian public sector.

25. A sub-committee comprising the Hon. D.K. Hayward, M.L.C. (Chairman), the Hon. G.A.S. Butler, M.L.C., the Hon. N.F. Stacey, M.L.C., the Hon. C. Bubb., M.L.C., and C.R.T. Mathews, Esq., M.P. was appointed to carry out this inquiry. K.H. Remington, Esq., M.P. was appointed as an alternate member of this sub-committee during the absence through illness of the Hon. G.A.S. Butler, M.L.C. A Steering Committee for the project was established comprising the sub-committee, the Committee's Director of Research, Mr. D.A. Shand, Dr. B. Garner, Professor of Computing at Deakin University and Mr. F. Belli, Chief Director of Audits in the Auditor-General's Office, as external advisers.

26. The Committee appointed the consulting firm of P.A. Computers and Telecommunications (PACTEL Pty. Ltd.) to prepare a discussion paper surveying the use of EDP in the Victorian public sector, to broadly identify problems and to suggest possible options for the future planning and management of EDP. The objective in preparing a discussion paper was to stimulate discussion on the issues and form the basis for the taking of evidence during the Inquiry. The discussion paper was published in July 1981.

The Committee then appointed Mr. P.K. MacGregor of P.K. MacGregor & Associates as its consultant to prepare its report on this topic. Fifty-seven written submissions were received - 45 from Government organisations and 12 from private organisations or individuals. Commencing on 11 September the sub-committee took evidence from 19 organisations at 10 public hearings. Throughout the Inquiry the Steering Committee consulted closely with the Government's EDP Policy Committee, the Government Computing Service, the Public Service Board and Treasury.

27. The report, tabled in Parliament on 9 December 1981, recommends significant changes in the procedures and systems for planning, acquiring and managing EDP in the Victorian public sector. In particular, it recommends greater self-management and accountability by departments for their EDP operations, the development of three-year rolling EDP plans by all departments and statutory authorities, and moves to improve the quality and number of EDP staff in the public sector.

28. The Committee believes that its report is a constructive and professional document and will look to the Government to act on its recommendations. The Committee proposes to review this response in September 1982. At the same time it also proposes to examine the EDP plans prepared by departments and statutory authorities and the consolidated public sector EDP plan, and report to Parliament on them. Arising from the Inquiry, the Committee may also examine certain other aspects of EDP in the State Government in 1982.

29. The total direct cost of the Inquiry (consultants' and advisers' fees) was approximately \$52,000.

Audit Act Inquiry

30. The Committee resolved on 19 March 1981 to review the Audit Act 1958 to determine its adequacy and relevance in providing the framework for sound financial management in the Victorian Government. The decision to hold an inquiry on this topic was based on a widely-held view, also expressed by the Auditor-General in his annual reports, that the Audit Act was outdated and inadequate in providing proper financial accountability to Parliament. In carrying out its inquiry the Committee decided to concentrate on four main areas:

- accountability of permanent heads;
- internal audit;
- efficiency audits; and
- auditing and reporting requirements for statutory authorities;

and to leave review of more detailed and technical provisions to the Treasury and the Auditor-General, although the Committee proposes to review any changes proposed to these provisions.

31. The research for this Inquiry is being carried out by the Committee's Director of Research. The Inquiry is being carried out by the Full Committee.

32. As with the EDP Inquiry, it was decided to first publish a discussion paper to stimulate discussion, and identify issues and options and thus form the basis of submissions to the Committee and the subsequent formal inquiry. The discussion paper was published in October 1981. It concluded that:

- The Audit Act is inadequate in defining the responsibilities of permanent heads and boards or commissioners of statutory authorities for financial control and obtaining value for money;

- No adequate mechanisms for reporting on the discharge of these responsibilities are provided;
 - The Auditor-General should undertake a new efficiency auditing function;
 - Internal audit activities need to be substantially expanded;
 - Major changes are required to improve financial reporting by statutory authorities;
- and recommends a new Financial Management and Accountability Act should replace the Audit Act.

33. The Committee commenced this Inquiry in November. To date submissions have been received from thirteen Government organisations. Three public hearings have been held and eleven Government organisations examined. Further hearings will be held next year and the Committee expects to present its report early in the next sitting of Parliament.

Future Expenditure Review Activities

34. The Committee is currently considering its expenditure review activities for 1982.

35. The Committee has viewed a revised Audit Act as a framework for improved accountability and financial management in Government. It sees improved financial management procedures, an upgrading in the skills of financial management staff, changes in the Government's system of budgeting and improvements in the format of Government's financial statements as other related matters needing to be addressed, either by itself or some other body. In planning its future activities the Committee will not seek to duplicate any internal reviews or inquiries the Government may institute, but it may resolve to monitor and evaluate such internal reviews or inquiries.

However, it has resolved to review the form and content of the Government's existing published financial reports, particularly the Budget Papers and the Treasurer's Statement, although it may not proceed to the holding of a formal inquiry on this topic. It will also be looking further at the possible form and content of comprehensive departmental financial statements, for which the need was identified in the Audit Act Review Discussion Paper. It may also resolve to review the current Financial Recording and Reporting System (FRAR) in view of comments on this in the Auditor-General's 1980-81 Annual Report and, as mentioned earlier in this report, is considering reviewing departmental forecasting and estimating procedures and the current way in which the Advance to the Treasurer is used.

36. In 1982 the Committee expects to refine its selection of issues for review inquiries. Draft criteria were included in the Draft Procedures for the Conduct of Inquiries prepared by the Committee during the year. The two topics chosen for expenditure review inquiry in 1981 have broad relevance to a large range of Government organisations. The Committee expects that its future expenditure review inquiries will concentrate largely on matters of general applicability to departments and statutory authorities although there may be some in-depth inquiries into the activities of particular departments and statutory authorities.

Expenditure Review Procedures

37. The Committee's experiences in 1981 have gone a long way towards refining its procedures for the carrying out of these inquiries. These procedures emphasise:

- the careful establishment of objectives and terms of reference for each inquiry;
- promotion of discussion of the issues to encourage submissions from Government organisations, private organisations and individuals;
- close consultation with affected Government organisations; and
- clear and constructive recommendations in each report;

with a subsequent formal review of the Government's response to these recommendations.

Committee Members and Expenditure Review Activities

38. The new expenditure review inquiries have substantially increased the demands on Committee Members in terms of preparation for and attendance at meetings. The Committee was very conscious of the need to be adequately briefed on the relatively broad and complex issues being addressed in its two expenditure review inquiries, and in particular, to draw on the experience of other Governments which have already examined such issues. In May seven members of the Committee visited Sydney and Brisbane. Discussions were held with the New South Wales and Queensland Treasuries, Public Service Boards and Auditors-General on matters relevant to both the EDP and Audit Act Review inquiries. In June, eight members of the Committee visited Canberra for similar discussions with the Commonwealth Auditor-General, Public Service Board, Department of Finance and the Joint Committee of Public Accounts.

39. In view of the highly significant review of EDP in the New Zealand Government carried out by the New Zealand Controller and Auditor-General, and recent significant changes in financial management procedures in the New Zealand Government, four members of the Committee visited Wellington for five days in July. Discussions were held with the Controller and Auditor-General, Treasury, State Services Commission Computing Services Division and four major Government computer users - Police, Inland Revenue Department, State Insurance Office and the Department of Statistics. The operations of the New Zealand Parliament's Public Expenditure Committee were also observed.

40. The information gained from these visits was invaluable, and greatly assisted the Committee in subsequently evaluating issues during both the EDP and Audit Act Review inquiries. It is clear that there is much to be learned and considerable time saved in expenditure review inquiries, from drawing on the approach and experiences of other Governments.

CONFERENCE OF COMMONWEALTH AND STATE PUBLIC ACCOUNTS COMMITTEES

41. The Committee hosted a Conference of Commonwealth and State Public Accounts Committees at Parliament House on 4 and 5 November. This was the second such Conference, following that hosted by the Commonwealth Joint Committee of Public Accounts in Sydney in 1977. The Conference resulted in a very useful exchange of views and information, and provided a forum for discussion on some of the problems facing Parliamentary committees involved in expenditure review activities.

42. Thirty Members of Parliament and Committee staff from throughout Australia attended, including representatives from other Parliamentary committees involved in expenditure review such as the Senate Committee on Finance and Government Operations and the Victorian Public Bodies Review Committee. The Northern Territory and Queensland, which do not have Public Accounts Committees, were each represented by an observer. The Chairman of the Public Accounts Committees of the Parliaments of New Zealand, Papua New Guinea and Fiji also attended, and there were six invited academic and other observers.

As well as exchanging views and experiences the Conference heard papers delivered by academics, by Victoria's Auditor-General and by the Director of Research of the Public Bodies Review Committee.

43. The Conference concluded there was a need for Public Accounts Committees to look at broader efficiency and effectiveness issues rather than just financial and compliance issues, that there is lack of appreciation by some Governments of the constructive role that Public Accounts Committees can play, that a major determinant of Committee effectiveness was adequately trained staff, that Committee reviews are substantially less costly and generally more useful than reviews carried out by other mechanisms such as Royal Commissions and that there were considerable possibilities for co-operation between the Commonwealth and State Public Accounts Committees and Auditors-General in reviewing Commonwealth/State programmes. Some of these issues will be further pursued at a seminar to be organised by the Joint Committee of Public Accounts in Canberra in 1982, which will also make arrangements for a further Conference of Public Accounts Committees in 1983.

44. It is clear that Victoria is ahead of other States in giving adequate powers and staffing to Parliamentary expenditure review committees. Nevertheless the Public Accounts and Expenditure Review Committee was able to gain useful information as well as to share its own experiences.

ACKNOWLEDGEMENT

45. 1981 was a significant and demanding year for the Committee. The Committee wishes to acknowledge the co-operation of all departments and authorities it examined during its work and of the Auditor-General and Treasury.

Committee Room

10 December 1981