

LEGISLATIVE ASSEMBLY OF THE NORTHERN TERRITORY

PUBLIC ACCOUNTS COMMITTEE

**ANNUAL REPORT
YEAR ENDED 30 JUNE 2004**

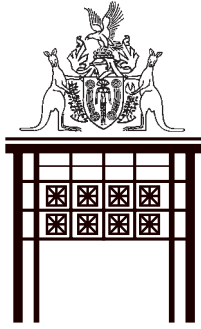
REPORT NUMBER 43

OCTOBER 2004

THIS ANNUAL REPORT

The Annual Report of the Public Accounts Committee is a document of accountability to the Legislative Assembly and provides a statement to other interested stakeholders on the Committee's role, structure, responsibilities and activities.

The Public Accounts Committee is required to report annually in accordance with Section 21A of the Standing Orders of the Legislative Assembly of the Northern Territory. A summary of activities is also included within the Department of Legislative Assembly annual report for the same reporting year as required by Section 28 of the *Public Sector Employment and Management Act*.



LEGISLATIVE ASSEMBLY OF THE NORTHERN TERRITORY

PUBLIC ACCOUNTS COMMITTEE

ANNUAL REPORT

YEAR ENDED 30 JUNE 2004

REPORT NUMBER 43

OCTOBER 2004

Members

Mr Len Kiely MLA
(Chairman)

Mr Matthew Bonson MLA

Mr Stephen Dunham MLA

Ms Delia Lawrie MLA

Dr Richard Lim MLA

Mr Gerry Wood MLA

Secretariat

Mr Terry Hanley
Secretary

Mrs Mary Elliott
Research Assistant

DEPARTMENT OF THE LEGISLATIVE ASSEMBLY

Public Accounts Committee

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**DEPARTMENT OF THE LEGISLATIVE ASSEMBLY
GPO Box 3721, Darwin NT 0801 Australia**

Public Accounts Committee

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The Hon. L.M. Braham MLA
Speaker
Legislative Assembly of the Northern Territory
GPO Box 3721
DARWIN NT 0801

Dear Madam Speaker

On behalf of the Committee and in accordance with the provisions of section 21A of the Standing Orders of the Legislative Assembly of the Northern Territory, I submit this Annual Report to you on the activities, staffing and operations of the Public Accounts Committee for the financial year ended 30 June 2004.

I have been advised that the system of internal control provides reasonable assurance that:

- (a) proper records of all transactions affecting the Public Accounts Committee are kept by the Department of Legislative Assembly and that provisions of the *Financial Management Act*, Treasury Regulations and the Treasurer's Directions have been observed; and
- (b) procedures within the Department ensure a proper control over expenditure and public property of the Public Accounts Committee.

Having regard to the provisions of the aforementioned legislation, I have been advised that there are no indications of fraud, malpractice, major breach of legislation or delegation, major error in or omission from the accounts and records of the Department of Legislative Assembly, that apply to the Public Accounts Committee.

Yours sincerely

LEN KIELY MLA
Chairman

30 August 2004

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PROFILE OF COMMITTEE MEMBERS

The Members of the Public Accounts Committee during the year were:

Mr Len Kiely MLA

Chairman – elected 28 July 2003

Appointed 16 October 2001

Australian Labor Party

Member for Sanderson. First elected 18 August 2001

Deputy Chairman of Committees

Other Committees: Subordinate Legislation and Publications; Legal and Constitutional Affairs; Substance Abuse

Mr Matthew Bonson MLA

Appointed 27 June 2003

Australian Labor Party

Member for Millner. First elected 18 August 2001

Deputy Chairman of Committees

Other Committees: Standing Orders; Legal and Constitutional Affairs; Environment and Sustainable Development

Mr Stephen Dunham MLA

Appointed 18 October 2001

Country Liberal Party

Member for Drysdale. First elected 30 August 1997

Shadow Minister for Business, Industry and Resource Development; Essential Services

Other Committees: Environment and Sustainable Development

Ms Delia Lawrie MLA

Appointed 26 November 2002

Australian Labor Party

Member for Karama. First elected 18 August 2001

Deputy Chairman of Committees

Other Committees: House; Subordinate Legislation and Publications (Chair); Environment and Sustainable Development (Chair)

Dr Richard Lim MLA

Appointed 18 October 2001

Country Liberal Party

Member for Greatorex. First elected 4 June 1994

Deputy Leader of the Opposition

Shadow Minister for Education, Employment and Training, Corporate and Information Services; Communications; Ethnic Affairs; Central Australia;

Other Committees: Standing Orders

Mr Gerry Wood MLA

Appointed 16 October 2001

Independent

Member for Nelson. First elected 18 August 2001

Chairman of Committees

Other Committees: Substance Abuse; Environment and Sustainable Development

CHARTER

Establishment of the Committee

The Northern Territory Public Accounts Committee was first established by temporary Standing Order 21A of the Legislative Assembly on 18 June 1986. The Committee's status was altered, by way of motion of the Chief Minister on 23 August 1988, from a Sessional Committee on a trial basis to a Standing Committee of the Parliament.

As a Committee of the Assembly, its authority is derived from the *Northern Territory (Self Government) Act* (of the Commonwealth), the *Legislative Assembly (Powers and Privileges) Act* (of the Northern Territory) and Standing Orders.

Reports of the Committee

The Committee is required to report to the Legislative Assembly, as per the Terms of Reference (Appendix 3), on an annual basis as well as providing specific reports from time to time to report its proceedings and evidence taken. (Refer Appendix 4 for previous reports of the Committee.)

Committee Membership

Membership at 30 June 2004 consisted of:

Mr Matthew Bonson MLA
Mr Stephen Dunham MLA
Mr Len Kiely, MLA - Chairman
Ms Delia Lawrie MLA
Dr Richard Lim MLA
Mr Gerry Wood MLA

Style of Meetings

Committee meetings usually follow one of the following formats:

Deliberative Meetings

This format is used for *in camera* Committee meetings where confidential matters and Committee proceedings, agenda and general administrative matters are discussed. Deliberative meetings are minuted but not transcribed by *Hansard*.

Briefings

Briefings are a tool used by the Committee in order to gain information on a particular issue either from the public sector and/or the public. Briefings are confidential and are not open to the public.

Public Hearings / Inquiry

These inquiries are open to the public. Requests by the media for approval to cover sound and vision of the proceedings may be authorised by the Speaker of the Legislative Assembly.

Submissions to an inquiry can be in writing or presented orally.

The transcripts of these Public Hearings are produced by *Hansard*.

The Committee's findings from an inquiry are gathered into a report which is tabled in Parliament and thus made a public document, accessible either through the Parliamentary Library or the Parliamentary internet site.

Committee Secretariat

Staffing for the Public Accounts Committee's Secretariat is provided by the Department of the Legislative Assembly.

The Committee has a full-time Secretary who is supported by a Research Assistant. The resources of a further position of Committee Support Assistant is shared between all Committees.

Staffing as at 30 June 2004:

Secretary:	Mr Terry Hanley
Research Assistant:	Mrs Mary Elliott
Committee Support Assistant:	Ms Kim Cowcher

Hansard staff provided an additional transcribing and editing service for the Estimate Committee Public Hearings held in June 2004.

ACTIVITIES 2003–2004

MEETINGS

The Committee met on 9 (nine) occasions during the year. Details of these meetings are included on page 15.

Members	Attended	Apologies	Applicable
BONSON, Matthew	9		9
DUNHAM, Steve	7	2	9
KIELY, Len	9		9
LIM, Richard	9		9
LAWRIE, Delia	9		9
WOOD, Gerry	8	1	9

ESTIMATES COMMITTEE PROCESS

22 to 25 June 2004 – Appropriation Bill 2004-05

This year a resolution of the Assembly, dated 18 May 2004, provided the Terms of Reference for the Estimates Committee 2004 as well as referring the schedule of the Appropriation Bill 2004-05 and related Budget documents to the new Committee.

The Terms of Reference also spelt out the membership of the Estimates Committee, to consist of the membership of the Public Accounts Committee, with the Chairman of that Committee assuming the role of Chairman of the new Committee. The Terms of Reference allowed for an additional member of the Opposition to also sit as a member of the Committee and to participate in the questioning on the budget.

The Public Hearings were held from Tuesday 22 June through to Thursday 24 June 2004, with the daily sessions commencing at 8.30am and finishing at 11.30pm.

The Assembly by resolution also appointed a Government Owned Corporations Scrutiny Committee (GOC) to examine and report on the activities, performance, practices and financial management of the Power and Water Corporation, with reference to the Power and Water Corporation's Statement of Corporate Intent for 2004/2005.

The structure of the Committee was the same as the Estimates Committee, with the Chair of the Public Accounts Committee appointed as the Chair of the Government Owned Corporations Scrutiny Committee.

The Committee sat from 9.00am to 11.00am on Friday 25 June 2004.

The Committee's report incorporating issues from both the Estimates Committee and the Government Owned Corporations Scrutiny Committee along with all tabled papers and answers to questions taken on notice through the Public Hearings were tabled in the Assembly on Friday 25 June 2004.

REPORTS TABLED

Annual Report Year Ended 30 June 2003 – Report No. 41 – Tabled on 27 November 2003

This report was tabled on 27 November 2003 and reviewed the activities of the Committee for the period 1 July 2002 to 30 June 2003.

Report on Termination Payments for Chief Executive Officers and Executive Contract Officers – Report No. 42 – Tabled on 26 February 2004

In August 2000, the then Auditor-General, Mr Iain Summers noted in his report that:

“variations to the standard contract terms for CEOs and ECOs terminating early were observed in each case examined.”

What the Auditor-General found was that although appropriate approval had been given for termination payments there was a lack of support documentation relating to formal exit interviews within the Office of the Commissioner for Public Employment.

In a further report tabled in February 2002, the Auditor General reported similar problems.

In its report to the Parliament, the Committee noted

“this lack of documentation not only impacted on the Auditor-General’s ability to check the composition of the final payout figures, but also precluded him from being privy to the actual reason for termination of the CEO/ECO at the time of departure”.

There was uncertainty about whether the process should have been considered resignation, termination or redundancy.

The Public Accounts Committee, in reviewing the concerns of the Auditor-General established its own Terms of Reference to thoroughly investigate the whole issue of termination payments for Chief Executive Officers and Executive Officers.

These Terms of Reference were provided to Mr John Kirwan, the Commissioner for Public Employment in advance of the Public Hearing set down for Friday 13 February 2003. The Commissioner and Senior Officers of the Agency appeared before the Committee at the Public Hearing.

Through a series of questions, the Committee was able to establish the responsibility for employing and ultimately dismissing or accepting a resignation from senior public servants.

It is now on the public record that the Office of the Commissioner of Public Employment resumed the role of managing all the executive contracts, from July 2002, while the employment of CEOs remains the responsibility of the individual Minister and the Government of the day.

The Committee was advised by Mr Kirwan that an Executive Remuneration Review Board (ERRB) of which he is a participating member had been established to provide a level of scrutiny and advice to Government on remuneration arrangements for CEOs. In addressing the issue of contractual arrangements for press officers and ministerial staff within the Ministers offices, Mr Kirwan advised the Committee that they were not considered employees under the

Public Sector Employment and Management Act and as such the Office of the Commissioner of Public Employment had no responsibility for contractual arrangements.

At the completion of its inquiry, the Committee reached the unanimous conclusion that since Mr Kirwan's appointment as Commissioner of Public Employment, procedures have been put in place which now ensure the integrity of the process of recruitment through to the termination and/or expiration of Executive Contracts. These processes have been closely scrutinised by the Auditor-General, Mr Mike Blake, who in reporting back to the Public Accounts Committee remarked on the *"standard of documentation filed in support of termination decisions."*

The one vexed issue where total agreement between Members could not be reached was over the disclosure of the salaries of individual Chief Executive Officers. This matter was discussed at great length by Committee Members and the scope of discussions ranged from total public access to the Public Accounts Committee having the ability to scrutinise the facts on a confidential basis. When the matter was raised with Mr Kirwan, he mentioned to the Committee Members that in addressing this matter, the Auditor-General had recommended:-

"Consideration be given to including in the Treasurer's Directions a requirement that the remuneration of Senior Officers be disclosed in the notes to financial statements consistent with IFAC's public sector accounting standards."

In reply to this recommendation, Mr Kirwan advised:-

"This is being investigated in conjunction with NT Treasury. Consistent with improvements in financial reporting and as part of the "Working for Outcomes" framework, consideration will be given to appropriate reporting of remuneration details."

The report by the Public Accounts Committee, when tabled in the Assembly did not attract a dissenting report, which indicated the bi-partisan approach members adopted in addressing this task of work into what many consider an extremely sensitive issue.

BRIEFINGS

Northern Territory Land Corporation

Department of Infrastructure, Planning and Environment Mrs Noreen Blackley, Assistant Director, Land Administration

As reported in last years Annual Report, and as a result of a line of questioning during the inquiry "Into the Accuracy of the Budget Data", the Committee was provided with an extensive computer printout of all Land Title transactions for the Land Corporation since 1986.

The issue of whether the Committee required further information was unresolved at the time the previous Annual Report was tabled.

On 12 August 2003, Ms Noreen Blackley, Assistant Director, Land Administration, Department of Infrastructure, Planning and Environment appeared before the Committee to work through categories contained within the computer generated printout.

After a detailed briefing on various forms of transactions that were applicable within the Land Titles Office, the Committee was satisfied that it need not progress the matter any further.

Department of Health and Community Services – Budget Variations 2002/2003

Mr Mike Blake – Auditor-General for the Northern Territory

The Committee sought a briefing with the Auditor-General as a result of a table he provided in his report tabled on 28 April 2003. The figures provided by the Auditor-General were crosschecked with those contained within the 2002/2003 Budget Papers tabled in May 2003.

In his report the Auditor-General set out to explain, in layman terms, the issues that could arise as the Northern Territory Government moved from a cash based system to a full accrual system of accounting.

The main topics covered by the Auditor-General were:

- Reasons for adopting accrual accounting
- Comparisons of the benefits and the disadvantages between cash and accrual accounting.
- Reconciliation of an accrual budget to a cash budget.

In discussing the comparison between accrual and cash accounting (page 59 last para), the Auditor-General made the following comment:-

"notes are included in the budget to show the differences that arise and to reconcile the cash and accrual positions. This exercise was made easier by the budget assumption that in most cases, the 2002/2003 budget and 2001/2002 estimates would be the same for receivables, prepayments, payables and employee provisions."

In an attempt to provide a practical example of the issues raised in his paper, the Auditor-General randomly selected the 2002/2003 Department of Health and

Community Services Budget and it was those figures that appeared to vary from those contained within the 2002/2003 Budget Papers.

In appearing before the Committee to discuss the variation in the figures presented, the Auditor-General made it quite clear that he had not attempted to highlight any major discrepancy in the Health figures, but merely set out to provide Committee Members with a typical example of the problems associated with trying to reconcile the two accounting systems.

When questioned further on the validity of the figures, he reminded Members that it was an across whole of Government problem at that time because

“the overall estimated out-turns were hard to prepare for Treasury because some of the accrual numbers were a bit rubbery at that time.”

He also advised Members that as a result of the recent audit of the Treasurer’s Annual Financial Statement, a number of the estimated out-turn numbers had changed and were now considered to be firm. He was of the opinion that this change was acceptable as Agencies were in a transition as they moved their monthly management towards an accrual basis.

The Auditor-General also advised members that as a result of a previous approach by the Public Accounts Committee to review the Department of Health and Community Services budgeting figures, he had approached the then new Executive Management Team. After discussing a number of issues with them, he took the decision that they should be provided with an opportunity over the next twelve months to work their way through the Departmental issues and budgeting implications they had only recently inherited as a result of a major restructure and recruitment to the Senior Executive positions.

2003 Triennial Strategic Review of the Auditor-General’s Office

Mr Mike Blake, Auditor-General of the Northern Territory

As reported in the previous Annual Report, the Triennial Strategic Review of the Northern Territory auditor-General’s office as required under Section 26 of the Audit Act was conducted by Mr Neil Jackson, Assistant Auditor-General, Queensland Audit Office, with assistance from Mr Rajnich Padarath, Assistant director, Audit, Policy and Reporting also of that office.

The report was tabled in the Assembly on 21 August 2003.

The Committee invited the Auditor-General to appear before it on 7 October 2003 to discuss the recommendations contained within the report.

The Auditor-General discussed the following issues flowing from the recommendations:-

- Risks affecting efficient and effective completion of the audit mandate
- Competitive tendering of audits of individual entities
- Conflict of interest declarations
- Formal policy of auditor rotation
- Decline in quantum of performance management systems audits conducted
 - Refinement of the PMS audit methodology and the limited resources available to NTAGO

- Feedback received from authorised auditors
- Auditor-General's briefings to Public Accounts Committee
- Audit requirements and timeframes
- Identification of audit issues being appropriately addressed with the senior management
- Better practice guidelines
- Prominence of audit recommendations in each Report to Parliament
- Funding levels for NTAGO
- Procurement of sufficient laptop computers for NTAGO staff

Procurement within the Northern Territory Public Service

Mr Brian Gallagher, Senior Director – Procurement

Mr Brian Webb, Director – Procurement Reference Group

The briefing on Procurement came about as a result of a number of factors over a six month period.

In August 2002, the Government published a report into the Review of the Procurement Process. This was conducted by Risk Management Services over the period May to August 2002.

In the executive summary of this document, it was reported that the review was noted as a priority action in the *Economic Development Strategy for the Northern Territory*.

The overall objective of the review was “to examine the effectiveness of correct procurement policies, guidelines and practices and this was achieved by:

- Examining the degree to which the recommendation of the 1999 Procurement Review had been implemented.
- Determining the degree to which government agencies are complying with Procurement policies and procedures, and
- Consulting with the private sector to identify potential causes for private sector dissatisfaction with Government procurement processes.

The major finding from the review was that “the Northern Territory Procurement Policy and Strategies are robust and sound, but that significant improvements need to be made in the application of the existing procedures and practices by Government Agencies.”

In his November 2002 Report to Parliament, the Auditor-General also provided comment on an audit his office had conducted on the Darwin Procurement Review Board.

The key findings of the Audit were that the Board and its Procurement Policy Function (PPF) provide reasonable assurances that:-

- “The application of the five principles of the Northern Territory Procurement Policy is independently assessed by the Board; and
- Goods and services purchased by the Northern Territory Government have been properly processed.”

He did however, draw the conclusion that the functions of the Darwin Board and PPF could be widened. He also made the recommendation that the Board and the PPF should adopt a more pro-active approach to strengthening their role within the Government's procurement policy. In suggesting that these options could assist in this process, the Auditor-General made the point

that a widening of functions would enable the Board (and the PPF) to operate in a proactive rather than in a negative manner and thus enhance compliance by Agencies with systems currently in use.

Another negative finding contained in the report involved Certificates of Exemption. The Auditor-General reported:-

“The Board and PPF do not ensure that all Certificates of Exemption are followed by a “Recommendation to Accept Tenders” from the Agencies. Contracts awarded, as published in the Government Gazette, are not checked off against the Business Papers approved by the Board. The procurement process is therefore potentially open to abuse as:

- Agencies may not contract with the best possible supplier; and
- Some contracts may go un-gazetted and therefore not comply with procurement policy and guidelines.”

On 18 June 2003, the Minister for Business Industry and Resource Development, the Hon. Paul Henderson provided a major ministerial statement in the Assembly on procurement reforms implemented by the Government.

On 7 October 2003, the Auditor-General appeared before the Public Accounts Committee to discuss in greater detail his thoughts on broadening the functions of the Darwin Procurement Board.

In continuing its examination of the procurement issue, the Committee invited Mr Brian Gallagher, Senior Director Procurement and Mr Brian Webb, Director, Procurement Reference Group to appear before it on 25 November 2003.

Mr Gallagher was able to explain to the Members how the procurement reform agenda was being implemented. Initially, the reform was being driven by a Procurement Change Managers Group which consisted of a number of senior officers nominated by various Chief Executives. All Government Agencies were represented on this Group. The aim of this approach was to have all Agencies develop a form of ownership of the reform process and be party to the actual reforms as they were implemented.

Another key initiative identified in the August review was a distinct lack of skills within the public sector. Mr Gallagher advised that training was now being delivered through a DCIS panel of training providers, and that training was accredited at a Certificate Level IV, developed by PACER, which is the Procurement Training Developer out of Victoria.

At the time of the briefing session, there had been 102 individuals attend the training sessions with a further full program of training developed for the calendar year 2004. In conjunction with the ongoing training they were also considering opportunities for officers to be credited with recognition of prior learning. This was seen as an opportunity for individuals who considered they had experience to be able to obtain the recognition at the Certificate IV Level.

A sub-group of the Change Management Group has also been given the responsibility of developing the specific guidelines by which agencies can actually develop their procurement plans.

As Agencies develop their Procurement Management Plans, they will have the responsibility of realigning their Procurement procedures and the delegations to ensure that only those that are professionally trained are actually involved in the procurement process.

Mr Gallagher advised that the target date for Agencies to present those plans to the Procurement Board was March 2004.

The second most “significant” issue required to be considered within the reform process was how to deal with the definition of “value for money”. It has been recognised that this vexed issue has been one where Agencies have struggled.

In addressing this matter the following key points were considered:-

- Past performances
- Local development
- Use of local supplies etc
- Jobs for Territorians, jobs for indigenous Territorians
- Training initiatives
- Timeliness of the record of the entity
- Environmental protection issues
- Capacity of the entity to deliver the product or service
- Any alternative or innovative methods
- Total cost over normal cost

Mr Gallagher then went on to explain, that inevitably a decision would by necessity come down to a value judgment. The role of the Procurement Board was to ensure that Agencies had complied with the current policy and procedure, which was in contrast to the Board having to consider whether a value judgment had been made in the process.

Other matters raised throughout the briefing were:-

- Alternative tender/conforming tenders
- Procurement guidelines
- Minor amendments to the insurance provision within the contracts
- Government Procurement Council
- Procurement Boards throughout the Northern Territory
- Period Contracts
- Use of market price as a benchmark in some circumstances.

Accrual Accounting within the Public Sector Update Briefing

Department of Corporate and Information Services (DCIS)
Mr Michael Martin – Deputy Secretary

Northern Territory Treasury
Ms Jodie Kirkman – Senior Director of Financial Analysis

As part of the ongoing review into the implementation of accrual accounting in the Northern Territory, the Committee received an extensive and informative briefing from Mr Michael Martin and Ms Jodie Kirkman.

Key issues from that briefing were:-

- A move by all Agencies to incorporate a position of Chief Financial Officer (CFO) within their establishment. This move has been supported by DCIS through the introduction of a CFO forum which is held on a monthly basis.
- The valuation of all assets.
- The decision by DCIS to consider the issue of GBD's preparing their own commercial accounting.
- The production of meaningful reports
- In association with Charles Darwin University, preliminary discussion associated with a higher education facility encompassing the area of Public Sectors accounting skills.

Understanding the Budget Papers Layout

Treasury

Ms Jennifer Prince – Under Treasurer
Mr Grahame Symons – Deputy Under Treasurer
Ms Jodie Kirkman – Senior Director of Financial Analysis

In line with the Committee's policy of obtaining continual briefing updates on the implementation of accrual accounting, members invited the Under Treasurer and Senior Executives of Treasury to brief them on the composition of the Budget Papers for 2004/2005.

Some key issues discussed during this briefing were:-

- Difference and relationship between the various budget books.
- Recording of a notional expense with a contra revenue entry for corporate services provided to Agencies by DCIS as a shared service provider.
- Transfer of all Northern Territory assets into a financial system.
- Agencies accountability in setting performance measures and output targets.
- Prospect of further assistance to individual Committee Members in working through the Budget papers.

AUDITOR-GENERAL

After being appointed on 1 July 2002 for a seven year term as required under the Audit Act, Mr Mike Blake, the Auditor-General resigned from that position on 30 April 2004.

During the period he held that position, he provided invaluable assistance to the Committee by way of written briefings on issues raised within his reports tabled in the Assembly.

He also provided the Committee with the assurance required to sign off the report into the Termination Payments for CEOs and ECOs. He accomplished this by conducting an independent assessment of the measures put in place by the Commissioner for Public Employment to address areas of concern raised during the Public Hearing.

2004 NORTHERN TERRITORY PUBLIC SECTOR ANNUAL REPORT AWARDS

The Committee continues to provide support and sponsorship to the Northern Territory Public Sector Annual Report Awards co-sponsored by the Northern Territory Offices of Deloitte Touche Tohmatsu (Chartered Accountants) and the Northern Territory Division of the Institute of Public Administration Australia and the Department of Employment, Education and Training.

Mr Matthew Bonson MLA represented the Committee in the adjudication process for the Awards. The Awards finalists were announced on Wednesday 12 May at a ceremony held at the Crowne Plaza at which Mr Bonson also represented the Committee.

A total of 20 entries were received this year, compared to 18 for 2003.

The Adjudication Panel formed the view that, overall the standard of reports entered was a major improvement on the 2003 submissions. Reporting of Governance and performance is improving.

The 2004 overall winner was the Department of Community Development, Sport and Cultural Affairs.

Awards of Excellence	Awards of Merit
Department of Employment, Education and Training	Darwin Port Corporation
Department of Community Development, Sport and Cultural Affairs	Department of Corporate and Information Services
	Department of Infrastructure, Planning and Environment
	Northern Territory Police Fire and Emergency Services
	Department of Employment, Education and Training
	Department of Community Development, Sport and Cultural Affairs

CONFERENCES

Australasian Council of Public Accounts Committees

Chairman, Mr Len Kiely MLA represented the Committee at the meeting held in the Brisbane Parliamentary Annex on 8 December 2003.

Suggested Topics
considered for 2005

Conference to be held in
February included:

Current challenges facing Public Accounts Committees

- Accountability
- Governance
- Risk Management
- Public Private Mix
- Other Contemporary Issues

SUMMARY OF MEETINGS, BRIEFINGS AND PUBLIC HEARINGS

No.	Date	Type of Meeting	Reference	Witness Organisation Represented
29	28.07.03	Deliberative Briefing	<ul style="list-style-type: none"> NT Public Sector Annual Report Awards 	Mr Michael Martin, Chairman Public Sector Accounting Group (PSAG)
30	12.08.03	Deliberative Briefing	<ul style="list-style-type: none"> NT Land Corporation 	Mrs N Blackley, Ass. Director, Land Administration, Department of Infrastructure, Planning and Environment
31	07.10.03	Deliberative Briefing Briefing	<ul style="list-style-type: none"> Department of Health and Community Services – Budget Variations 2002/03 as per Auditor-General's Office "Work Plan" 2003 Triennial Strategic Review of the Auditor-General's Office 	Mr Mike Blake – Auditor-General Mr Mike Blake – Auditor-General
32	25.11.03	Deliberative Briefing	<ul style="list-style-type: none"> General Procurement Issues within the Northern Territory Public Service 	Mr Brian Gallagher, Senior Director, Procurement. Mr Brian Webb, Director – Procurement Reference Group
33	17.02.04	Deliberative		
34	30.03.04	Deliberative Briefing	<ul style="list-style-type: none"> Accrual Accounting update within the NT Public Service 	Mr Michael Martin, Deputy Secretary DCIS Ms Jodie Kirkman, Senior Director of Financial Analysis, Treasury
35	21.05.04 8.06.04	Deliberative Briefing	<ul style="list-style-type: none"> Understanding the Budget Papers 	Ms Jennifer Prince, Under Treasurer Mr Grahame Symons, Deputy Under Treasurer Ms Jodie Kirkman, Senior Director Financial Analysis
36	15.06.04	Deliberative		
37	25.06.04	Deliberative		

Estimates Committee Hearing 2004

DATE	AGENCY	MINISTER
22.06.04	Department of the Legislative Assembly	Hon. Loraine Braham MLA (Speaker)
22.06.04	Northern Territory Treasury <ul style="list-style-type: none"> • Central Holding Authority • Northern Territory Treasury Corporation Racing Gaming and Licensing Employment, Education and Training <ul style="list-style-type: none"> • Office of the Commissioner of Public Employment 	Hon. Syd Stirling MLA (Treasurer)
22.06.04	Auditor-General's Office Northern Territory Electoral Commission Office of the Ombudsman Department of the Chief Minister Northern Territory Tourist Commission <ul style="list-style-type: none"> • Territory Discoveries Arts and Museums	Hon. Clare Martin MLA (Chief Minister)
23.06.04	Justice Health and Community Services	Hon. Dr Peter Toyne MLA (Attorney-General)
23.06.04	Business, Industry and Resource Development Northern Territory Police, Fire and Emergency Services Corporate and Information Services <ul style="list-style-type: none"> • Data Centre Services • Government Printing Office • NT Fleet 	Hon. Paul Henderson MLA
23.06.04	Community Development, Sport and Cultural Affairs Housing Business Services Aboriginal Areas Protection Authority	Mr John Ah Kit MLA
24.06.04	Infrastructure, Planning and Environment <ul style="list-style-type: none"> • Darwin Bus Service • Construction Division • Territory Wildlife Parks • Darwin Port Corporation • Land Development Corporation 	Dr Chris Burns MLA
24.06.04	Mines and Energy Primary Industry and Fisheries Ethnic Affairs	Hon. Kon Vatskalis MLA
24.06.04	Family and Community Services Environment and Heritage	Ms Marion Scrymgour MLA

Government Owned Corporations Scrutiny Committee

The meeting of the Government Owned Corporations Scrutiny Committee of the Legislative Assembly of the Northern Territory took place on Friday 25 June 2004. The Chairman tabled a copy of the order of the Assembly dated Tuesday 18 May 2004 which appointed a committee for the purpose of examining and reporting on the activities, forms, principles and financial management of the Power and Water Corporation, a government owned corporation under the *Government Owned Corporations Act*, with reference to the Power and Water Corporation's Statement of Corporate Intent 2004-2005.

Corporation Representatives were: Mr Neil Philip, Chairman of the Board; Mr Kim Wood, Managing Director and Mr Andrew Macrides, Company Secretary and General Manager of Business Services.

FINANCIAL STATEMENTS
FOR THE YEAR ENDED
30 JUNE 2004

MEMBERS' STATEMENT

The accompanying financial statements have been based on proper accounts and records of the Department of Legislative Assembly and have been drawn up so as to present a true and fair view of the financial transactions of the Public Accounts Committee for the financial year ended 30 June 2004.

In my opinion, the prescribed requirements in respect of the establishment and keeping of accounts have been complied with. I am not aware of any circumstances which would render the financial statements to be misleading or inaccurate.

Dated at Darwin, Northern Territory

This 30th day of August 2004.

Mr Len KIELY MLA
Chairman

on behalf of
Members of the Public Accounts Committee

2003–2004 EXPENSES BY STANDARD CLASSIFICATION

Actual 2003	Category of Cost Standard Classification	Actual 2004
PERSONNEL COSTS		
-483	Fringe Benefits Tax	3 292
0	Higher Duties	8 985
2 400	Leave Loading	4 543
1 134	NT Allowance	954
5 229	Other Personnel Allowances	4 132
3 750	Overtime	260
12 009	Payroll Tax	10 838
0	Recreation Leave Fares	13 980
128 248	Salaries	130 989
9 699	Superannuation	14 361
2 147	Workers Compensation	0
164 133	Sub-Total — Personnel Costs	192 334
OPERATIONAL COSTS		
600	Accommodation	0
0	Advertising	0
19	Bank Charges	19
3 304	Communications	3 692
1 725	Consultants Fees	0
677	Consumables/General Expenses	316
73	Document Production	0
370	Entertainment/Hospitality	2 171
23	Freight	5
18 641	Information Technology Services	20 053
0	Legal Expenses	0
0	Library Services	0
0	Marketing and Promotions	0
340	Membership and Subscriptions	685
192	Motor Vehicle Expenses	252
1 339	Office Requisites and Stationery	1 880
8 915	Official Duty Fares	2 274
1 161	Other Plant and Equipment	810
0	Property Maintenance	0
2 318	Training and Study Expenses	980
2 702	Travelling Allowance	870
42 399	Subtotal — Operational Costs	34 007
206 532	TOTAL EXPENSES	226 341

This is not an audited statement.

**EMPLOYEES ENTITLEMENTS OUTSTANDING
AS AT 30 JUNE 2004**

2003	Entitlements	2004
3 137	Leave Loading	5 308
41 617	Recreation Leave	31 330
51 182	Long Service Leave	51 103
95 936	TOTAL	87 741

This is not an audited statement.

Basis of Calculations

- 1. Leave Loading**
Entitlements are the value of actual leave loading.
- 2. Recreation Leave**
Entitlements are calculated using employee's nominal designation and salary rate for days of credited leave.
- 3. Long Service Leave**
Entitlements are calculated using employee's nominal designation and salary rate for years of service.

NOTES TO THE FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2004

1. Accounting Entity

The Public Accounts Committee sits within a Sub-Output of the Assembly Services Output of the Department of the Legislative Assembly. The Agency is wholly funded by annual parliamentary appropriations and maintains an on-going dependency on these appropriations.

2. Significant Accounting Policies

(a) Basis of Accounting:

The Financial Statements have been prepared in accordance with Part 2, Section 5 of the Treasurer's Directions.

All amounts in the Committee's financial report are rounded to the nearest dollar and are expressed in Australian currency.

(b) Appropriation:

Parliamentary appropriations have not been recognised as revenue during the reporting period.

(c) Authority:

Payments have been made under the Authority of the *Financial Management Act*

(d) Funding:

Funds for Committee activities are provided by the Department of the Legislative Assembly. Provision of salary and administrative activities are appropriated by the Parliament to the Assembly Services (Output), Committee Support Services and Advice (Sub-Output) within the budget appropriated to the Department of Legislative Assembly. The Public Accounts Committee was one of four (4) Sessional, Standing and Select Committees that received funds from this program. A notional budget is provided each year for these committees.

(e) The Committee does not operate any Trust Accounts.

(f) There were no material Accounts Receivable, Accounts Payable or authorised Write-offs and Waivers as at 30 June 2004.

(g) Committee Members' Remuneration:

The Chairman of the Public Accounts Committee receives an allowance for services as presiding officer of the Committee. In accordance with Remuneration Tribunal Determination 1 of 2003, effective 31 October 2003, this allowance was set at \$16 963 per annum.

This allowance is met directly from the Department of the Legislative Assembly's budget. No other Members of the Committee receive an allowance.

(i) Services received at no cost from the Northern Territory Government/Department of Legislative Assembly

The Committee, as a Sub-Output of the Assembly Services Output within the Department of the Legislative Assembly, received the following services which have not been costed to the Committee:

- Rent of premises;
- Electricity;
- Briefings provided by employees of the Northern Territory Government;
- Superannuation contributions;
- Members' salary for sitting days;
- Superannuation contributions in respect of employees' contributions;
- Office cleaning;
- Office security;
- Payroll services and cheque production services provided by NT Treasury;
- Accounting fees for services provided by Department of Legislative Assembly.

APPENDICES

MEMBERSHIP OF THE PUBLIC ACCOUNTS COMMITTEE

MEMBER	PERIOD	STATUS
Adamson, Mr P F	28 Nov 1996 – 12 Aug 1997	Member
Bailey, Mr J D	4 Dec 1990 – 17 May 1994 27 Jun 1994 – 12 Aug 1997 26 Nov 1997 – 18 Jun 1999	Member Member Member
Bonson, Mr M T	27 Jun 2003 – *	Member
Braham, Mrs L M	27 Jun 1994 – 28 Nov 1996 28 Nov 1996 – 12 Aug 1997	Member Chairman
Burke, Mr D G	23 Aug 1994 – 15 Aug 1995	Member
Burns, Dr C B	16 Oct 2001 – 18 Oct 2002	Chairman
Collins, Mr R L	20 Aug 1986 – 16 Feb 1987	Member
Dondas, Mr N M	23 Aug 1988 – 10 Oct 1989	Member
Dunham, Mr S	26 Nov 1997 – 16 Feb 1999 18 Oct 2001 – *	Chairman Member
Ede, Mr B R	28 Apr 1987 – 23 Aug 1988 23 Aug 1988 – 5 Oct 1990 27 Jun 1994 – 23 Aug 1996	Member Member Member
Elferink, Mr J W	14 Oct 1998 – 1 Aug 2001	Member
Henderson, Mr P R	10 Aug. 1999 – 1 Aug 2001	Member
Hatton, Mr S P	26 Nov 1997 – 14 Oct 1998	Member
Harris, Mr T	7 May 1987 – 17 May 1988	Member
Kiely, Mr L F	16 Oct 2001 – * 28 July 2003 -*	Member Chairman
Leo, Mr D M	18 Jun 1986 – 16 Feb 1987 28 Apr 1987 – 23 Aug 1988 23 Aug 1988 – 5 Oct 1990	Member Member Member

Annual Report Year Ended 30 June 2004

MEMBER	PERIOD	STATUS
Lawrie, Ms D	26 Nov. 2002 – *	Member
Lim, Dr R S H	28 Nov 1996 – 12 Aug 1997 16 Feb 1999 – 28 Nov 2000 18 Oct 2001 – *	Member Member Member
Lugg, Mr C D	26 Nov 1997 – 15 Feb 1999 16 Feb 1999 – 10 Aug 1999	Member Chairman
McAdam, Mr E	16 Oct 2001 – 25 Nov 2002 26 Nov 2002 – 27 Jun 2003	Member Chairman
McCarthy, Mr T R	28 Apr 1987 – 7 May 1987 24 Aug 1993 – 17 May 1994	Member Member
Mills, Mr T K	28 Nov 2000 – 1 Aug 2001	Member
Mitchell, Mr P A	15 Aug 1995 – 28 Nov 1996	Member
Palmer, Mr M J	18 Jun 1986 – 16 Feb 1997 28 Apr 1987 – 30 Apr 1987 30 Apr 1987 – 23 Aug 1988 23 Aug 1988 – 5 Oct 1990 4 Dec 1990 – 17 May 1994 27 Jun 1994 – 23 Aug 1994	Member Member Chairman Chairman Chairman Chairman
Parish, Mr K A	25 Feb 1992 – 17 May 1994	Member
Perron, Mr M B	18 Jun 1986 – 16 Feb 1987	Chairman
Poole, Mr E H	28 Apr 1987 – 17 May 1988 10 Oct 1989 – 5 Oct 1990 4 Dec 1990 – 4 Mar 1993 10 Aug 1999 – 1 Aug 2001	Member Member Member Chairman
Reed, Mr M A	17 May 1988 – 16 Aug 1988	Member
Setter, Mr R A	17 May 1988 – 23 Aug 1988 23 Aug 1988 – 5 Oct 1990 4 Dec 1990 – 17 May 1994 27 Jun 1994 – 25 Aug 1994 25 Aug 1994 – 28 Nov 1996	Member Member Member Member Chairman
Smith, Mr T E	18 Jun 1986 – 20 Aug 1986	Member
Stirling, Mr S J	4 Dec 1990 – 25 Feb 1992	Member

Annual Report Year Ended 30 June 2004

MEMBER	PERIOD	STATUS
Toyne, Mr P H	28 Nov 1996 – 12 Aug 1997 26 Nov 1997 – 1 Aug 2001	Member Member
Tuxworth, Mr I L	18 Jun 1986 – 16 Feb 1987	Member
Vale, Mr R W S (deceased)	4 Mar 1993 – 24 Aug 1993	Member
Wood, Mr G	16 Oct 2001 – *	Member

* Membership as at 30 June 2004

NOTE:

The Public Accounts Committee was established by provisional Standing Order 21A to operate on a trial basis as a Sessional Committee on 18 June 1986.

Pursuant to a resolution of the Assembly on 23 August 1988, the status of the Public Accounts changed from a Provisional Sessional Committee to a Standing Committee.

PUBLIC ACCOUNTS – Appointment of Membership

That, notwithstanding anything contained in the Standing Orders, the following Members be appointed to the Standing Committee on Public Accounts: Dr C B Burns, Mr L F Kiely, Mr E McAdam, Mr G Wood and two Members nominated by the Leader of the Opposition.

Motion moved by Leader of Government Business (Mr Stirling) agreed to 16 October 2001

NOTE:

this matter regarding the issue of membership numbers overrides paragraph 1 Appendix 3.

TERMS OF REFERENCE

STANDING ORDER 21A PUBLIC ACCOUNTS COMMITTEE

21A PUBLIC ACCOUNTS COMMITTEE

- (1) A Standing Committee of Public Accounts to consist of five members shall be appointed at the commencement of each Assembly.
- (2) The duties of the Committee shall be –
 - (a) to examine the accounts of the receipts and expenditure of the Northern Territory and each statement and report tabled in the Legislative Assembly, pursuant to the *Financial Management Act* and the *Audit Act*;
 - (b) to report to the Legislative Assembly with such comments as it thinks fit, any items or matters in or arising in connection with those accounts, statements or reports, or in connection with the receipt or disbursement of the moneys to which they relate, to which the Committee is of the opinion that the attention of Parliament should be drawn;
 - (c) to report to the Legislative Assembly any alteration which the Committee thinks desirable in the form of the public accounts or in the method of keeping them or in the method of receipt, control, issue or payment of public moneys;
 - (d) to inquire into and report to the Legislative Assembly on any question in connection with the public accounts of the Northern Territory—
 - (i) which is referred to it by a resolution of the Assembly; or
 - (ii) which is referred to it by the Administrator or a Minister; and
 - (e) to examine the reports of the Auditor-General tabled in the Legislative Assembly with the accounts of an Agency of the Northern Territory, including any documents annexed or appended to those reports, pursuant to the *Audit Act*.
- (3) The Committee shall examine only those accounts of receipts and expenditure of the Northern Territory and reports of the Auditor-General for financial years commencing after 30 June 1986 provided that this shall not prevent the consideration by the Committee of matters included in reports of the Auditor-General for the year ending 30 June 1986 which have or may have a continuing effect on the form of the public accounts, the method of receipt, control, issue or payment of public moneys.
- (4) Prior to determining whether to undertake an inquiry into any matter which may have arisen in connection with the public accounts of the Northern Territory, pursuant to paragraphs (2)(a) and (e), with the concurrence of the Committee, the Chairman is empowered to write to the Chief Executive Officer of the relevant agency for a report on the matter.
- (5) The Committee shall take care not to inquire into any matters which are being examined by a Select Committee of the Assembly especially appointed to inquire into such matters and any question arising in connection therewith may be referred to the Assembly for determination.
- (6) The Committee shall elect a Government Member as Chairman.

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- (7) The Chairman of the Committee may, from time to time, appoint a Member of the Committee to be the Deputy Chairman of the Committee and the Member so appointed shall act as Chairman of the Committee at any time when there is no Chairman or when the Chairman is not present at a meeting of the Committee.
 - (8) In the event of an equality of voting, the Chairman, or the Deputy Chairman when acting as Chairman, shall have a casting vote.
 - (9) The Committee shall have power to appoint sub-committees and to refer to any such sub-committee any matter which the Committee is empowered to examine.
 - (10) Three Members of the Committee shall constitute a quorum of the Committee and two Members of a sub-committee shall constitute a quorum of the sub-committee.
 - (11) The Committee or any sub-committee shall have power to send for persons, papers and records, to adjourn from place to place, to meet and transact business in public or private session and to sit during any adjournment of the Assembly.
 - (12) The Committee shall be empowered to print from day to day such papers and evidence as may be ordered by it and, unless otherwise ordered by the Committee, a daily *Hansard* shall be published of such proceedings of the Committee as take place in public.
 - (13) The Committee may proceed to the dispatch of business notwithstanding that all Members have not been appointed and notwithstanding any vacancy.
 - (14) The Committee shall report annually and shall have leave to report from time to time and to report its proceedings and evidence taken; and any Member of the Committee shall have power to add a protest or dissent to any report.
 - (15) Unless otherwise ordered by the Committee, all documents received by the Committee during its inquiry shall remain in the custody of the Assembly: provided that, on the application of a department or person, any document, if not likely to be further required, may, in the Speaker's discretion, be returned to the department or person from whom it was obtained.
 - (16) The Committee shall be provided with all necessary staff, facilities and resources and shall be empowered, with the approval of the Speaker, to appoint persons with specialist knowledge for the purposes of the Committee.

PUBLIC ACCOUNTS COMMITTEE'S REPORTS

<i>No.</i>	<i>Title</i>	<i>Date Tabled</i>
1	Annual Report Year Ended 30 June 1987	September 1987
2	Report on the Actual and Contingent Liabilities of the Northern Territory Government	November 1987
3	Report on the Auditor-General's Annual Reports 1985–86	May 1988
4	Report on Accelerated Year End Spending	May 1988
5	Annual Report Year Ended 30 June 1988	August 1988
6	Report on Public Administration Recurrent Expenditure (Waste Watch)	October 1988
7	Report on the Auditor-General's Annual Reports 1986–87	May 1989
8	Report on Aero-Medical Contract	May 1989
9	Annual Report Year Ended 30 June 1989	November 1989
10	Second Report on the Actual and Contingent Liabilities of the Northern Territory Government	February 1991
11	Annual Report Year Ended 30 June 1990	February 1991
12	Report on the Auditor-General's Annual Reports 1987–88 and 1988–89	May 1991
13	Annual Report Year Ended 30 June 1991	October 1991
14	Report on 1990 Election Costs	November 1991
15	Report on Biennial Conference of PAC, Darwin, May 1991	November 1991
16	Report on the Auditor-General's Report 1989–90	May 1992
17	Annual Report Year Ended 30 June 1992	October 1992
18	Australasian Council of Public Accounts Committees, Mid-Term Meeting, Transcript of Proceedings, Monday 20 July 1992	August 1993
19	Report on the Purchase, Operation and Sale of Dalway Pty Ltd	March 1993
20	Annual Report Year Ended 30 June 1993	August 1993
21	Report on the Auditor-General's Annual Reports 1990–91 and 1991–92	June 1994

Annual Report Year Ended 30 June 2004

22	Annual Report Year Ended 30 June 1994	October 1994
23	Annual Report Year Ended 30 June 1995	October 1995
24	Report on the Auditor-General's Annual Report 1992–93	October 1995
25	Second Report on the Auditor-General's Annual Report 1992–93	November 1995
26	Internal Audit in the Northern Territory Public Sector	November 1995
27	Provision of School Education Services for Remote Aboriginal Communities in the Northern Territory	August 1996
28	Provision of Health Services to Aboriginal Communities in the Northern Territory	November 1996
29	Annual Report Year Ended 30 June 1996	November 1996
30	Report on the Auditor-General's Annual and Mid Year Reports 1993–94 and 1994–95	February 1997
31	Annual Report Year Ended 30 June 1997	February 1998
32	Annual Report Year Ended 30 June 1998	December 1998
33	Report on the Auditor-General's Mid-Year and End of Financial Year Reports 1995-96 to 1998 – Inquiry into Fees, Fines and Outstanding Debts	February 1999
34	Inquiry into the Roles of Various Funding Bodies in the Development and Maintenance of Roads, Airstrips and Barge Landings on Aboriginal Communities and Outstations in the Northern Territory	August 1999
35	Annual Report Year Ended 30 June 1999	November 1999
36	Annual Report Year Ended 30 June 2000	November 2000
37	Annual Report Year Ended 30 June 2001	November 2001
38	Report of the Inquiry into the Accuracy of the Budget Data Published in the 2001–02 Budget Papers with Respect to Both the Estimated Outcome for 2000–01 and the Budget for 2001–02	May 2002
39	Report on the Establishment of an Estimates Committee Process within the Northern Territory Parliament	June 2002
40	Annual Report Year Ended 30 June 2002	November 2002
41	Annual Report Year Ended 30 June 2003	November 2003
42	Report on Termination Payments of CEOs and ECOs	February 2004

