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LEGISLATIVE ASSEMBLY OF THE NORTHERN TERRITORY

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**PUBLIC ACCOUNTS COMMITTEE**

**ANNUAL REPORT**

**YEAR ENDED 30 JUNE 1995**

**REPORT NUMBER 23**

---

**OCTOBER 1995**

Presented and Ordered  
to be printed by the  
Legislative Assembly  
of the  
Northern Territory  
on 19 October 1995

## **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

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**PUBLIC ACCOUNTS COMMITTEE**

**ANNUAL REPORT**

**YEAR ENDED 30 JUNE 1995**

**REPORT NUMBER 23**

---

**OCTOBER 1995**

**Public Accounts Committee**

---

**MEMBERS**

Mr Rick Setter, MLA  
(Chairman)

Mr John Bailey, MLA

Mr Denis Burke, MLA

Mrs Loraine Braham, MLA

Mr Brian Ede, MLA

**SECRETARIAT**

Jennifer Mollah  
Secretary to the Committee

Judith Herring  
Administrative Assistant to the Secretary

**Legislative Assembly of the Northern Territory**

**PUBLIC ACCOUNTS COMMITTEE**

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Darwin NT 0801

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Legislative Assembly of the Northern Territory  
*Public Accounts Committee*

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GPO Box 3721  
DARWIN NT 0801

12<sup>TH</sup> October 1995

The Hon. Terry McCarthy, MLA  
Speaker  
GPO Box 3721  
DARWIN NT 0800

Dear Mr Speaker,

In accordance with the provisions of Section 21A of the Standing Orders of the Legislative Assembly of the Northern Territory, I have pleasure in submitting this Annual Report to you on the activities, staffing and operations of the Public Accounts Committee for the financial year ended 30 June 1995.

I advise that to the best of my knowledge and belief, 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 are such as will at all times afford a proper control over expenditure and public property of the Public Accounts Committee.

Having regard to the provisions of the aforementioned legislation, I am not aware of any indication 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

A handwritten signature in black ink, appearing to read 'Rick Setter'.

RICK SETTER, MLA  
CHAIRMAN



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## CHAIRMAN'S REVIEW

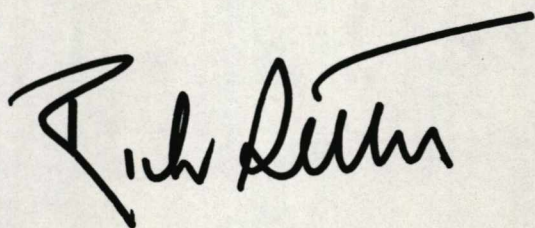
On behalf of the Members of the Public Accounts Committee of the Seventh Assembly, I am pleased to present the ninth Annual Report of activities for 1994-95, my first as Chairman.

I wish to acknowledge the services of my predecessor, Mr Mick Palmer, MLA, who served as a member of this Committee for a period of eight years, including seven years as Chairman.

I would also like to pay tribute to the outgoing Auditor-General of the Northern Territory, Mr Elliott Isaacson, who retired from the position on 16 December 1994 after serving as Auditor-General for 10 years. Over his period of appointment, Mr Isaacson was a strong advocate for improving operational efficiency and financial accountability, both at the individual Agency level and Government as a whole.

On behalf of the Committee, I would like to extend a warm welcome to Mr Iain Summers who was appointed to the position on 17 December 1994. Mr Summers brings with him a wealth of knowledge from both the private and public sector.

Finally I wish to express my gratitude to the members and staff of the Committee for their continued support over the year.

A handwritten signature in black ink, appearing to read 'Rick Setter', with a long horizontal stroke extending from the top of the signature.

RICK SETTER, MLA



## PROFILE OF COMMITTEE MEMBERS

### MR RICK SETTER, MLA - CHAIRMAN

Appointed 17 May 1988

Appointed Chairman 25 August 1994

Country Liberal Party

Member for Jingili. First elected 1984.

Chairman of Committees.

*Other Committees:* Publications (Chairman); Subordinate Legislation and Tabled Papers (Chairman); Standing Orders.

### MR JOHN BAILEY, MLA

Appointed 4 December 1990

Australian Labor Party

Member for Wanguri. First elected 1989.

Opposition Whip

Shadow Minister for Tourism, Transport and Works and Territory Insurance Office.

*Other Committees:* Constitutional Development; Environment; New Parliament House

### MRS LORAINÉ BRAHAM

Appointed 27 June 1994

Country Liberal Party

Member for Braitling. First elected 1994

Deputy Chairman of Committees

*Other Committees:* Use and Abuse of Alcohol by the Community; Euthanasia.

### HON. DENIS BURKE, MLA

Appointed 23 August 1994

Country Liberal Party

Member for Brennan. First elected 1994

Appointed Minister for Power and Water, Work Health and Territory Insurance effective 26 June 1995

*Other Committees:* Privileges; New Parliament House

### MR BRIAN EDE, MLA

Reappointed 27 June 1994

Australian Labour Party

Member for Stuart. First elected 1983.

Leader of the Opposition

Shadow Minister for Chief Minister, Treasurer, Police, Fire and Emergency Services, Asian Relations and Trade and Industries and Development

**HON MICK PALMER, MLA - CHAIRMAN**

Appointed 18 August 1986

**Discharged 23 August 1994**

Chairman from 30 April 1987 - 23 August 1994

Country Liberal Party

Member for Karama. First elected 1983.

Appointed Minister for Primary Industry and Fisheries, Minister Assisting the Minister for Lands, Housing and Local Government on Land Matters, effective 18 July 1994

*Other Committees:* Environment (Chairman); House; Privileges; Subordinate Legislation and Tabled Papers

## 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 only 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) and the *Legislative Assembly (Powers and Privileges) Act* (of the Northern Territory).

### ***REPORTS OF THE COMMITTEE***

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

## CORPORATE PLAN

### *MISSION*

- the role of the Public Accounts Committee is to contribute to the awareness of public accountability to the Parliament and the citizens of the Northern Territory.

### *OBJECTIVES*

- to increase the efficiency and effectiveness with which government policy is implemented
- to increase the public sector's awareness of the need to be efficient and effective and accountable for its operations
- to increase the awareness and understanding of the financial and related operations of government

### *STRATEGIES*

- examine public sector financial, administration and accountability issues
- develop strategies which aim to bring about the reforms necessary to improve accountability
- lead by example in the conduct of committee's activities, financial accountability and best practices in public sector administration
- maintain the Committee's relevance, credibility and respect with members of the Parliament, the public sector and the public.

**PERFORMANCE MEASURES**

- **Examine public sector financial and management issues**
  - Number of issues investigated within the public sector
  - Diversity of areas investigated within the public sector
  - Amount of interest generated by inquiries and reports
  
- **Develop strategies which aim to bring about the reforms necessary to improve accountability**
  - Implementation of Committee recommendations
  - Consistency in financial reporting and accounting methodology within Government instrumentalities
  - Adjudicator's report from NT Public Sector Annual Report Awards
  
- **Lead by example**
  - Application of financial accountability to the operations of the Committee
  - Quality of interaction with members and clients
  - Budget performance
  
- **Maintenance of Committee's relevance, credibility and respect**
  - Timeliness, precision and quality of information supplied to Committee
  - Timeliness to which Committee recommendations are considered/ implemented
  - Extent to which matters are independently brought to the attention of the Committee

**ACTIVITIES 1994/95**

**COMMITTEE MEMBERSHIP**

The Committee is comprised of five (5) members, presently three (3) Government and two (2) Opposition members. At the conclusion of the 1994/95 financial year, the Committee members were:

Mr Rick Setter, MLA - Chairman  
 Mr John Bailey, MLA  
 Mr Denis Burke, MLA  
 Mrs Loraine Braham, MLA  
 Mr Brian Ede, MLA

On 25 August 1994, Mr Rick Setter, MLA, was elected Chairman of the Public Accounts Committee, replacing Mr Mick Palmer, MLA, who was appointed to the Ministry on 18 July 1994.

Mr Mick Palmer, MLA, was discharged from further attendance on the Public Accounts Committee on 23 August 1994, and the Member for Brennan, Mr Denis Burke, MLA, was appointed in his place.

**MEETINGS**

The Committee met on 16 occasions during the year. These meetings were all deliberative and included 14 briefing sessions. Briefings were received from 24 witnesses.

	Deliberative Meetings Attended	Deliberative Meetings held while Member
PALMER, Mick	-	-
SETTER, Rick	14	16
BAILEY, John	16	16
BRAHAM, Loraine	14	16
BURKE, Denis	15	16
EDE, Brian	14	16

**REPORTS TABLED**

The following reports were tabled before the Northern Territory Legislative Assembly during the 12 months to 30 June 1995:

**Review of *Final Report of the Working Party on Public Accounts Committee Report No. 12***

On 1 September 1994, the Committee tabled the Review by Professor R.G. Walker, Professor of Accounting, University of New South Wales, of the *Final Report of the Working Party on Public Accounts Committee Report No. 12*.

**Annual Report Year Ended 30 June 1994 - Report No. 22**

This report was tabled on 13 October 1994 and reviewed the activities of the Committee over the previous 12 months.

***CURRENT INQUIRIES***

**Report on the Auditor-General's Annual Report for year ended 30 June 1993**

Briefings were held during the year with the Auditor-General, the Department of Transport & Works, Department of Education and NT Treasury.

**Inquiry into the Provision of Health Services to Aboriginal Communities in the Northern Territory**

On 1 December 1994, the Minister for Health & Community Services, the Hon. Mike Reed, MLA, requested the Public Accounts Committee to conduct an inquiry into the provision of health services to Aboriginal communities in the Northern Territory.

During the year, the Committee called for expressions of interest and submissions from the community. It also received briefings from the Office of the Auditor-General and the Department of Health & Community Development.

**Inquiry into the Provision of School Education Services for Remote Aboriginal Communities in the Northern Territory**

On 1 December 1994, the Minister for Education, the Hon. Fred Finch, MLA, requested the Public Accounts Committee to conduct an inquiry into the provision of School Education Services for Remote Aboriginal Communities in the Northern Territory.

During the year, the Committee called for expressions of interest and submissions from the community. It also received briefings from the Office of the Auditor-General and the Department of Education.

## **CONFERENCES, SEMINARS AND TRAINING**

The Committee was represented at the following external conferences and seminars during the year:

### **Mid-Term Meeting of the Australasian Council of Public Accounts Committees, Adelaide, 4 July 1994**

In July 1994, Mr Mick Palmer, MLA, Chairman, and Ms Jenny Mollah, Secretary, attended the Mid-Term Meeting of the Council in Adelaide, hosted by the Tasmanian Public Accounts Committee.

The meeting included discussion on a variety of issues:

- Internal Audit in the Public Sector
- Relationship between Auditors-General and parliamentary committees
- Efficiency and effectiveness of public sector operations
- Administration of Commonwealth-State agreements and specific purpose payments
- Mandate, independence and financing of Auditors-General
- Involvement of Public Accounts Committees in setting departmental annual report requirements.

Four resolutions resulted from the conference discussions.

#### **1) Internal Audit**

*Each Public Accounts Committee act forthwith to ascertain whether proper internal audit procedures are in place in government departments and business enterprises in its particular jurisdiction, having regard to the particular laws and usages of each jurisdiction, and report back to the Biennial Conference of Australasian Public Accounts Committees in Melbourne in January 1995 for further action.*

#### **2) Working Party**

*That this conference endorse a working committee of one member from the Commonwealth, each state or territory to:*

- *present to the Biennial conference a formula which allows for joint Federal and State/Territory inquiries;*
- *determine whether Public Accounts Committees protocol and terms of reference can be standardised for each joint inquiry on those matters agreed to be investigated.*

**3) Circulation of Committee Reports**

*The Australasian Council of Public Accounts Committees recommends that Public Accounts Committees should circulate to other Public Accounts Committees the following information:*

- *terms of reference for each inquiry;*
- *any public discussion papers; and*
- *copies of Final Reports.*

**4) Representative to Consultative Group**

*It was resolved by delegates that the Chairman of the Victorian Public Accounts and Estimates Committee, Hon. G. Weideman, MP, would be the Australasian Council of Public Accounts Committees representative to the Consultative Group of the Public Sector Accounting Standards Board.*

**Australasian Council of Public Accounts Committees Working Party, Melbourne, 24 October 1994**

Following the Mid-Term Meeting and the resolution to endorse a working party represented by each State and Territory, a meeting was convened on 24 October 1994 in Melbourne. The Committee was represented by Mr Rick Setter, MLA, Chairman, and Ms Jenny Mollah, Secretary.

Topics for discussion included:

- Purpose, function and attendance of mid-term meetings
- Joint Federal/State Inquiries
- Australian Accounting Research Foundation's Discussion Paper - *Financial Reporting by Governments*
- Public Sector Accounting Standards Board's Consultative Group

Resolutions included:

- (1) The preparation of a draft "model" for Public Accounts Committee based on the positive and negative aspects of individual Committee's Standing Orders, committee membership and staffing and funding arrangements for the 1995 Biennial Conference.
- (2) The preparation by the Western Australian Committee of a discussion paper on the preparation of a training booklet for new members and staff for the 1995 Biennial Conference.
- (3) Agreement on the purpose, function and attendance of delegates at mid-term meetings.
- (4) Method of electing host committees for prospective conferences.

**Australasian Council of Public Accounts Committees Biennial Conference, Melbourne, 31 January - 1 February 1995**

In January 1995, the Committee attended the 9th Biennial Conference of the Australasian Council of Public Accounts Committees, hosted by the Victorian Public Accounts Committee which formed part of its centenary celebrations. The theme of the conference was *The Public's Right to Know*.

The Northern Territory delegation included the following members and staff -

Mr Rick Setter, MLA	Chairman
Mr John Bailey, MLA	
Mrs Loraine Braham, MLA	
Ms Jenny Mollah	Secretary

The Conference included members and staff from Victoria, New South Wales, Queensland, Australian Capital Territory, Tasmania, South Australia, Western Australia, New Zealand and Papua New Guinea.

Also in attendance were the Auditors-General from Queensland, Western Australia, South Australia and Victoria, together with representatives from the Australian National Audit Office, New South Wales Audit Office, ACT Audit Office, and the Australian Council of Auditors-General.

Issues for discussion included:

- Committee Report on Activities
- Report on the Working Party Meeting
- New Zealand, *Fiscal Responsibility Act 1994*
- Whole of Government Financial Reporting and Accrual Accounting
- State and Commonwealth Grants
- Corporatised bodies and the role of Public Accounts Committees
- Discussion paper on the "Model Public Accounts Committee"
- Financial Responsibilities of Parliament
- Progress in the Implementation of Internal Audit

**Re-emerging Infrastructure Opportunities, Sydney, 17-19 October 1994**

Mr John Bailey, MLA	Mr Denis Burke, MLA
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**International Convention of Accountants in Government, Canberra, 13-17 March 1995**

Ms Jenny Mollah, Secretary

**Northern Territory Public Sector Accounting Group Inc. Seminars**

Whole of Government Reporting	6 June 1995
Commentary by Mr Denis Burke, MLA	
<i>Financial Management Act</i>	4 May 1995

***OTHER ACTIVITIES***

**Annual Report Awards**

The Committee continues to provide support and sponsorship to the Northern Territory Public Sector Annual Report Awards co-sponsored by Pannell Kerr Forster (Chartered Accountants) and the Northern Territory Division of Royal Institute of Public Administration Australia.

Mr Denis Burke, MLA, participated on the adjudication panel for the 1995 awards. These awards were announced in May 1995.

A total of 34 entries were received for the 1995 awards. The overall winner was the Department of Lands, Housing and Local Government. (Refer Appendix 4 for Adjudicators' Report.)

**SUMMARY OF MEETINGS**

<i>No.</i>	<i>Date</i>	<i>Type of Meeting</i>	<i>Reference Organisation Represented</i>	<i>Witness</i>
119	25.8.94	Deliberative		
120	8.8.94	Deliberative  Briefing	<b>Auditor-General's Annual Report 1992/93</b> Office of the Auditor-General	Mr E. Isaacson, Auditor-General Mr A.W. Ross, Assistant Auditor-General
121	6.10.94	Deliberative		
122	10.11.94	Deliberative  Briefing	<b>Auditor-General's Annual Report 1992/93</b> Northern Territory Treasury	Dr N. Conn, Under-Treasurer Mr M. Martin, Senior Director, Mr W. van de Werken, Director
123	1.12.94	Deliberative		
124	8.12.94	Deliberative  Briefing	<b>Internal Audit Survey</b> Internal Audit Bureau, Department of the Chief Minister	Mr P. Conran, Secretary Mr B. Hamilton, Director
125	8.2.95	Deliberative  Briefing  Briefing	<b>Auditor-General's Annual Report 1992/93</b> Department of Transport & Works  <b>Provision of Health and School Education Services for Remote Aboriginal Communities in the Northern Territory</b> Office of the Auditor-General	Mr K. Simpson, General Manager Mr F. May, Manager, NT Fleet  Mr I. Summers, Auditor-General
126	3.3.95	Deliberative  Briefing	<b>Provision of Health and School Education Services for Remote Aboriginal Communities in the Northern Territory</b> Office of the Auditor-General	Mr I. Summers, Auditor-General

**Annual Report Year Ended 30 June 1995**

<i>No.</i>	<i>Date</i>	<i>Type of Meeting</i>	<i>Reference Organisation Represented</i>	<i>Witness</i>
127	7.3.95	Deliberative		
		Briefing	<b>Provision of Health Services to Aboriginal Communities in the Northern Territory</b> Department of Health and Community Services	Mr R. Norman, Secretary
		Briefing	<b>Provision of School Education Services for Remote Aboriginal Communities in the Northern Territory</b> Department of Education	Mr M. Fong, Secretary
		Briefing	<b>Auditor-General's Annual Report 1992/93</b> Department of Education	Mr Fong, Secretary Mr M. Higgins, Director
		Briefing	<b>Auditor-General's Annual Report 1992/93</b> Department of Transport & Works	Mr D. McHugh, Assistant Secretary
128	6.4.95	Deliberative		
		Briefing	<b>Auditor-General's Annual Report 1992/93</b> Department of Education	Mr M. Fong, Secretary Mr M. Higgins, Director
129	24.4.95	Deliberative		
130	3.5.95	Deliberative		
		Briefing	<b>Auditor-General's Annual Report 1992/93</b> Department of Education	Mr P. Allen, Deputy Secretary
		Briefing	<b>Provision of Health Services to Aboriginal Communities in the Northern Territory</b> Department of Health & Community Services	Ms K. Henderson, Chief Executive Officer Mr G. Symons, Assistant Secretary
		Briefing	<b>Provision of School Education Services for Remote Aboriginal Communities in the Northern Territory</b> Department of Education	Mr D. Cairns, Deputy Secretary Mr D. Griffith, Director Mr T. Pearse, Assistant Director
131	18.5.95	Deliberative		
132	24.5.95	Deliberative		
133	31.5.95	Deliberative		
134	20.6.95	Deliberative		

## ADMINISTRATION AND STAFFING

### *SECRETARIAT*

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

The Committee currently has a full-time secretary with support from an Administrative Assistant. In June 1995, two research officers were engaged to assist the Committee with their inquiries into the provision of health and school education services for remote Aboriginal communities in the Northern Territory.

Staff as at 30 June 1995:

<b>Secretary</b>	-	Mrs Jenny Mollah B.Bus CPA
<b>Administrative Assistant</b>	-	Mrs Judy Herring
<b>Research Officers</b>	-	Mr Ted Rayment (commenced 29.5.95)
	-	Mr Ron Kirkman (commenced 5.6.95)

Parliamentary Hansard staff provide a transcribing and editing service for all Public Accounts Committee transcripts.

The Committee is appreciative of this service provided by Mr Paul Stewart, Editor of Debates, and his staff.

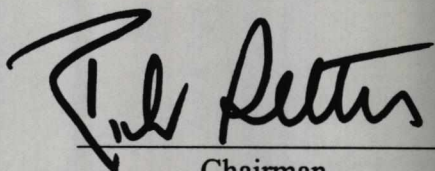
**FINANCIAL STATEMENTS  
FOR THE YEAR ENDED  
30 JUNE 1995**

**MEMBERS STATEMENT**

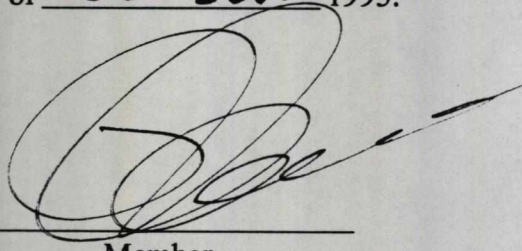
The accompanying financial statements have been based on proper accounts and records of the Department of Legislative Assembly and have been drawn up so as to present a true and fair view of the financial transactions of the Public Accounts Committee for the financial year ended 30 June 1995.

In our opinion, the prescribed requirements in respect of the establishment and keeping of accounts have been complied with in all material aspects, and we are not aware of any circumstances which would render the financial statements to be misleading or inaccurate.

Dated at Darwin, Northern Territory, this 12TH day of OCTOBER 1995.



Chairman  
Public Accounts Committee



Member  
Public Accounts Committee

**1994/95 EXPENSES BY STANDARD CLASSIFICATION**

<b>Actual 1994</b>	<b>Category of Cost Standard Classification</b>	<b>Actual 1995</b>
<b>77 209</b>	<b>PERSONNEL COSTS</b>	<b>81 423</b>
573	Fringe Benefits Tax	1 409
1 337	Leave Loading	-
331	Northern Territory Allowance	-
-	Other Allowances	24
-	Overtime	452
5 721	Payroll Tax	5 761
-	Recreation Leave Fares	1 036
69 247	Salaries	72 741
<b>28 819</b>	<b>OPERATIONAL COSTS</b>	<b>79 909</b>
-	Advertising	9 393
160	Communications	483
12 730	Consultants Fees	2 200
1 374	Consumables/General Expenses	1 675
3 810	Document Production	16 999
399	Entertainment	957
30	Freight	-
74	Furniture and Fittings	533
466	General Equipment and Machines	1 192
755	Information Technology Services	4 512
-	Library Services	1 742
1 456	Legal Expenses	-
738	Office Requisites and Stationery	2 305
5 248	Official Duty Fares	17 080
1 579	Training and Study Expenses	8 725
-	Transport/Vehicles	528
-	Travelling Allowance	11 585
<b>106 028</b>	<b>TOTAL EXPENSES</b>	<b>161 332</b>

**This is not an audited statement.**

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**EMPLOYEES ENTITLEMENTS OUTSTANDING  
AS AT 30 JUNE 1994**

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<b>1994</b>	<b>Entitlement</b>	<b>1995</b>
2 072	Airfares	2 391
12 088	Recreation Leave	13 580
3 444	Long Service Leave	10 556
-	Leave Loading	1 934
<b>17 604</b>	<b>TOTAL</b>	<b>28 461</b>

---

**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.

Entitlements are calculated using the value of full airfares for an employee and dependent spouse and half fare for other dependents if applicable. Air fare value used is the current average of a normal economy return fare between Darwin and each destination of Brisbane, Sydney, Melbourne and Adelaide.

**Notes to the Financial Statements  
for the reporting period ended 30 June 1995**

**1. Accounting Entity**

The Public Accounts Committee is a sub program of administration 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. The accounting records have been kept on a cash basis and reflect actual cash outflows during the financial year.

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 *Appropriation Act* and the Authority of the Treasurer's Warrant.

(d) Funding

The Public Accounts Committee does not have its own budget. Funds for Committee activities are provided by the Department of Legislative Assembly. Provision of salary and administrative activities are appropriated by the Parliament to the Members' Services (Activity), Committees (Program) within the budget appropriated to the Department of Legislative Assembly. The Public Accounts Committee was one of twelve Standing, Sessional and Select Committees that received funds from this program.

(e) Income Tax

The Public Accounts Committee as part of the administration of the Department of Legislative Assembly is a public authority within the meaning of Section 23(d) of the *Income Assessment Act* and its income is exempt under the provisions of that Act. However, the Department of Legislative Assembly and the Public Accounts Committee is subject to Fringe Benefits Tax.

- (f) The Committee does not operate any Trust Accounts.
- (g) There were no material Accounts Receivable, Accounts Payable or authorised Write-offs and Waivers as at 30 June 1995.
- (h) 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 1/93, effective 1 July 1993, this allowance was set at \$9824 per annum.

This allowance is met directly from the Department of Legislative Assembly budget, Members Services Activity, Members Program. Other sitting members do not receive an allowance.

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

The Committee as a sub program of the Department of Legislative Assembly of the Northern Territory Government 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

## DISSENTING REPORT

As members of the Committee we can no longer accede to the fiction that this Committee is satisfactorily carrying out the role of a Public Accounts Committee in 1995.

When established as a Sessional Committee in 1986 and even in 1988 when it changed to a Standing Committee its role, powers and direction was not inconsistent with Public Accounts Committees around Australia.

However since that time the rest of Australia has moved on. This has not happened in the Northern Territory as far as Government accountability to Parliamentary scrutiny. In fact we believe the current operation of the Public Accounts Committee is even more restricted than it has been in the past.

With the wide publicity of events in Western Australia, South Australia, Victoria and Queensland in recent years the whole area of parliamentary scrutiny and public accountability of executive Government has changed completely from what was taken for granted in 1988.

At the forefront of this change was the Fitzgerald Inquiry in Queensland, and led to the Review of Parliamentary Committees by the Electoral and Administrative Review Commission.

In its introduction to its October 1992 Report, the Electoral and Administrative Review Commission stated in relation to "The Fitzgerald Report:

- 1.5 The opening two paragraphs of Chapter III of the Fitzgerald Report, "*The Political Context*", underlined the importance that the Commission of Inquiry placed on parliamentary scrutiny of government proposals and decisions as a means of eliminating and avoiding misconduct and maladministration:

*Parliament is meant to be the forum in which the necessity and worth of proposed laws, including those raising revenue and appropriating funds, can be debated. It should also serve as an inquest in which all or any aspects of public administration can be raised.*

*The effect of modern practice is that the law is shaped outside Parliament. Ministers present bills to the Parliament which are the products of resolution in Cabinet and sometimes the Government party room (or both). Similarly, policy on executive and administrative matters is largely formed and developed outside Parliament." (1989, p. 123).*

- 1.6 The Fitzgerald Report emphasised that in a democratic system Parliament has a responsibility and an obligation to question the public administration of a government and should be supported in its questioning by that administration because:

*"It is much less likely that a pattern of misconduct will occur in the Government's public administration if the political processes of public debate*

*and opposition are allowed to operate, and the objectives of the parliamentary system are honestly pursued.*

*In order to be an effective forum, Parliament must have sufficient resources to enable it properly to research topics and evaluate Government proposals. Parliament can easily be prevented from properly performing its role by being denied time and resources. Any Government may use its dominance in the Parliament and its control of public resources to stifle and neuter effective criticism by the Opposition.” (1989, p. 123).*

- 1.7 Section 3.1.2. of the Fitzgerald Report dealt with the role of Parliamentary Committees in providing Parliament with its most important opportunity for scrutiny of the activities of the executive arm of government. The section warrants quoting in full because it is the basis for the terms of reference of this review:

*“The operation of the party system in an unicameral assembly, the continuing growth in the scale and extent of Government activity, and the increasing complexities of policy making affect the ability of Parliament to review the Government’s legislative activity or public administration.*

*If Parliament is to perform this vital role, procedures which allow it to obtain and analyse information are essential.*

*Elsewhere, the effective and efficient operation of Parliament has been enhanced by the setting up of all-party policy and investigatory committees. The committees have become a vital and energetic part of giving effect to the democratic process particularly in respect of complex issues. They serve as Parliament’s research arm and as an independent source of information to aid proper Parliamentary debate.*

*Scrutiny of Government legislative activity and of public administration is more effective as a consequence*

*Before 1988, Queensland’s functioning Parliamentary Committees were almost exclusively confined to miscellaneous, innocuous “in house” concerns: the Legislative Assembly’s Standing Orders provided for Library, Refreshment Rooms, Parliamentary Building and Printing and Standing Orders Committees. The only operative select committees concerned privileges and subordinate legislation.*

*A Public Accounts Committee was established in 1988, as was a Public Works Committee. The latter has the potential to prevent many of the problems arising from Cabinet’s intrusion into the details of administrative decision making, and is to be commended.*

*There is need to consider introducing a comprehensive system of Parliamentary Committees to enhance the ability of Parliament to monitor the efficiency of Government.*

*Parliamentary Committees enhance the skills of backbenchers of all parties and increase their experience in and familiarity with public administration, as well as reinforcing their sense of purpose and appreciation of their independent Parliamentary role and responsibility.*

*Committees could examine the expenditure and administration of Government departments and associated public bodies, as well as the policies they administer. This would increase the chance that misconduct, incompetence or inefficiency will be exposed.*

*Committees may conduct inquiries into major areas of policy or investigate matters of public concern, or both. The useful roles they can play are varied and diverse.*

*Parliamentary Committees should have the power to conduct public hearings, as well as the power to investigate and obtain information and documents and, where appropriate, accept and report on petitions and complaints. The legislative process should allow sufficient time for the involvement of Parliamentary Committees, having regard particularly to members' general parliamentary duties, including attending to their constituencies.*

*The skills individual members bring to Parliament are often inadequate for the analysis of complex public accounts and transactions and scrutiny of major legislation. A Parliamentary Committee at times may need, and must be able to obtain, independent expert staff and consultants.*

*In 1988 legislation was enacted establishing a Parliamentary Service Commission, on which the Opposition is represented. this is a suitable vehicle for the provision of the necessary resources and facilities for members of Parliament and may help improve Parliament's ability to perform its role. Properly administered, it would be an appropriate source of support for a full Parliamentary committee system." (1989, p. 124-5).*

Recently in a speech to the Northern Territory Public Sector Accounting Group, Mr Des Pearson, Auditor-General for Western Australia stated:

*"Issues such as FOI, Parliamentary review, Royal Commissions, administrative appeals, and the role and independence of auditors-general, meant government became "transparent"."*

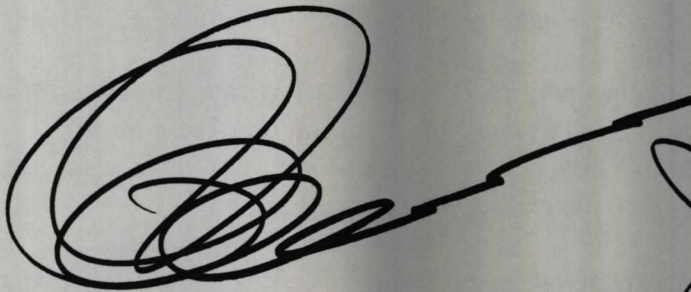
*"The community thus has a right to an assurance that the programs to which their hard-earned dollars have been allocated have a clear and relevant purpose, that those programs are being run efficiently and are effective in providing value for their money, and that the highest standards of ethics are being maintained by those who have been entrusted with administering the programs."*

Unfortunately Freedom of Information, Parliamentary review, Administrative Appeal and the role and independence of the Auditor-General do not exist in the Northern Territory.

In the past the Public Accounts Committee was slowly beginning to take its role of parliamentary scrutiny to accountability more seriously. This area has become a joke in recent time. The Chairman and Government member inability to critically assess any activities of Government, their reluctance to allow public hearings, the refusal to pursue issues of significant public interest such as State Square, the reluctance to pursue a Government Minister over misleading Parliament after evidence showing that was presented to the Committee all point to the poor state of affairs surrounding the Committee key functions.

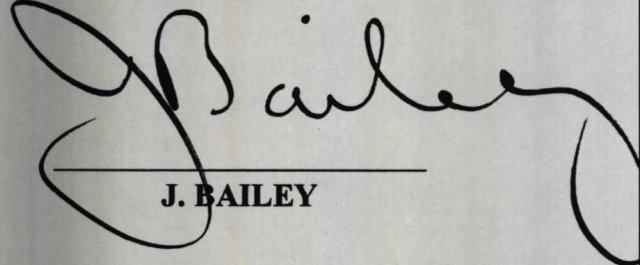
The Public Accounts Committee is largely used by the executive Government to carry out their agenda and not to carry out their role as identified by Fitzgerald to scrutinise the executive Government and to provide Parliamentary accountability of Government use of taxpayers funds.

The Northern Territory Parliament will slide backwards into pre Fitzgerald Queensland sorry state of affairs if the Public Accounts Committee and Parliamentary Committee's in general and the organisation of the Parliamentary process are not brought up to date with the rest of the Parliamentary democracies and not one party dictatorships where executive Government operates without any form of Parliamentary scrutiny.



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**B. EDE**



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**J. BAILEY**

**APPENDICES**



## APPENDIX 1

### TERMS OF REFERENCE

#### **STANDING ORDER 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 transmitted to the Legislative Assembly by the Auditor-General, pursuant to the *Financial Management Act*;
  - (b) to report to the Legislative Assembly with such comments as it thinks fit, any item or matters in or arising 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 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 laid before the Legislative Assembly with the accounts of a Public Authority of the Northern Territory (including any documents annexed or appended to those reports).
- (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 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 Department or Public Authority for a report on the matter.

## Public Accounts Committee

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- (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.
- (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 any 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 despatch 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.
- (17) The foregoing provisions of this Resolution, so far as they are inconsistent with the Standing Orders, have effect notwithstanding anything contained in the Standing Orders.



Legislative Assembly of the Northern Territory  
*Public Accounts Committee*

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20 June 1995

**NOTES FOR WITNESSES**

**CONTENTS**

These notes outline the operations of the Public Accounts Committee and are provided to assist Agencies and individual witnesses in the preparation and submission of evidence to the Committee.

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**General**

**1. ROLE OF PARLIAMENTARY COMMITTEES**

The principal role of parliamentary Committees is to perform those functions which Parliament is not, due to time and other constraints, well suited to perform. For instance, parliamentary committees are often utilised as fact-finding bodies which are called upon to examine witnesses and evidence in complex matters and to report their findings and conclusions to Parliament.

Of necessity, the procedures governing the activities of committees are flexible and open to variation.

This flexibility enables committees to sit as regularly or irregularly as required, organise public and private hearings, convene its hearings at the most advantageous locations and to carry out visits and inspections as required.

Committees also act as a conduit for information to Parliament.

**2. THE COMMITTEE**

2.1 The Public Accounts Committee was established by Standing Order 21A of the Legislative Assembly on 18 June 1986

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

2.3 The Committee is comprised of five (5) members, presently three (3) Government and two (2) Opposition members.

2.4 The duties of the Committee are:

(a) to examine the accounts of the receipts and expenditure of the Northern Territory and each statement and report transmitted to the Legislative Assembly by the Auditor-General, pursuant to the *Financial Management 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 monies 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 monies;

- (d) to inquire into and report to the Legislative Assembly on any question in connection with the public accounts of the 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 laid before the Legislative Assembly with the accounts of a Public Authority of the Northern Territory (including any documents annexed or appended to those reports).

2.5 The Committee has been empowered by the Assembly to:

- (a) send for persons, papers and records;
- (b) adjourn from place to place;
- (c) to meet and transact business in public or private session;
- (d) to sit during any adjournment of the Assembly.

2.6 The Committee is also empowered to print from day to day such papers and evidence as may be ordered by it.

2.7 Unless otherwise ordered by the Committee, a Hansard shall be published of such proceedings of the Committee as take place in public.

### 3. MEETINGS AND HEARINGS

3.1 Meetings of the Committee will usually be in one of the following formats:

- (a) **PUBLIC HEARINGS:** Witnesses will usually be requested to attend but, if necessary, may be summonsed and sworn. The normal practice will see the Chairman read a statement on the responsibilities of witnesses.

Public Hearings are open to the public, including the media. Such hearings may be announced by public notice and may also provide for the receipt of public submissions.

Transcript of the proceedings of public hearings are produced by Hansard.

- (b) **DELIBERATIVE:** This is the format used for private meetings of the Committee where confidential matters and the proceedings of the Committee may be discussed, together with general administrative business.

Deliberative meetings are always held in private and are minuted but are not transcribed by Hansard.

- (c) **BRIEFING:** This form of deliberative meeting may precede a Public Hearing or might simply be used for general information gathering by the Committee.

Such meetings are not open to the public and a confidential transcript will normally be taken of such briefings.

- 3.2 The Committee may also undertake inspections of agencies or other premises.

### **Requirements Relating to Witnesses**

The Committee should be advised, in writing, at the earliest possible opportunity of the names and designations of all potential witnesses attending the inquiry.

#### **4. SUMMONS TO A WITNESS**

- 4.1 Although a witness will normally be invited to attend the Committee, Section 18 of the *Legislative Assembly (Powers and Privileges) Act* does provide for a summons to be issued to a person to appear before the Committee to give evidence and produce documents.

#### **5. LOCATION OF HEARING**

- 5.1 Committee meetings and hearings will be conducted at Committee Rooms, Level 3 of Parliament House unless otherwise advised to witnesses.

#### **6. PROTECTION OF WITNESSES AND EVIDENCE**

- 6.1 All witnesses examined before the Committee are entitled to the protection of the Assembly in respect of anything that may be said by them in their evidence. All papers, including transcripts of proceedings, tabled as evidence before the Committee are subject to the *Legislative Assembly (Powers and Privileges) Act* and attract the same rights of protection as are provided to documents presented to the Legislative Assembly.

#### **7. EVIDENCE MAY BE TAKEN ON OATH OR AFFIRMATION**

- 7.1 Evidence at public hearings will not normally be taken on oath. Every witness remains subject to the sanction of the *Legislative Assembly (Powers and Privileges) Act* regardless of whether he takes or does not take an oath or affirmation. The Committee may, however, require a witness to be examined on oath or affirmation.
- 7.2 A witness who wishes to make an affirmation rather than the oath, should advise the Committee's Secretary prior to the commencement of a hearing.
- 7.3 All witnesses about to be sworn or affirmed should stand.

7.4 Witnesses shall be sworn in by the following process:

(a) The Secretary of the Committee will hand a Bible to each witness taking the oath;

(b) The Secretary will read the following Oath to the witnesses:

"The evidence you shall give the Committee shall be the truth, the whole truth and nothing but the truth, so help me God!"

(c) The witness will reply:

"So help me God".

7.5 Similarly, witnesses shall be affirmed as follows:

(a) The Secretary will read the affirmation to the witness:

"You do solemnly and sincerely affirm and declare that the evidence you shall give before the Committee shall be the truth, the whole truth, and nothing but the truth".

(b) The witness will reply:

"I do".

7.6 When the witnesses have been sworn or affirmed, the Chairman will ask them to state their full names and the capacity in which they appear.

7.7 Once the witnesses have made an oath or an affirmation, they do not need to make another oath or affirmation if they appear before the Committee again as part of the same inquiry.

7.8 It is normal practice, when the swearing of a witness is not required, for the Chairman to read a statement which stresses the responsibilities of witnesses to provide accurate and complete answers and/or documentation to the Committee.

## 8. PREPARATION BY WITNESSES

8.1 The Committee wishes to obtain the highest possible quality of evidence from witnesses. In this context, the Committee, as a general rule, requires representation, by Government Agencies at a level no less than Executive Officer Level 1 in the Northern Territory Public Service, or its equivalent, for the senior officer attending public inquiries to give evidence.

8.2 Notwithstanding, the Committee considers that in most cases it will be desirable for the Chief Executive Officer of an Agency, to be present at the examination of its programs or functions, supported by such officers who are actively implementing the individual program or function. A balance should be struck

between extreme numbers of witnesses attending the hearings and the information needs of the Committee which require prompt and accurate responses.

- 8.3 Witnesses may be accompanied by other officers of their own Agency, or of other Agencies if this is considered necessary to provide the Committee with the best possible information.
- 8.4 The Committee should be advised in writing at the earliest possible opportunity, of all officers and their designations attending the inquiry as witnesses.
- 8.5 The Committee expects Agencies to provide it with any documentation, internal reports or other material the Agency may possess which its relevant and timely to the topic(s) under consideration.
- 8.6 To facilitate briefings, a copy of these "Notes for Witnesses" is available to each witness involved in an inquiry.

## 9. EXAMINATION OF WITNESSES

- 9.1 Before inviting members of the Committee to ask questions, the Chair will give you the opportunity to make a short statement (usually about 5 minutes) in support of the submission. Questions will then be directed to you by the Chair and members of the Committee. These questions are designed to clarify aspects of your submission, to seek information relevant to matters within the Committee's terms of reference and to allow you to amplify any points made in your submission. Generally the intention is to help the Committee go beyond the written submission.
- 9.2 Should you consider that you cannot answer a question or provide information at the hearing, you may seek permission to provide a written answer or additional material at a later date. This information should be provided without delay.
- 9.3 The Committee is not empowered to inquire into matters of government policy and witnesses are to refrain from providing either oral or written submissions on the subject of government policy. However, employees of Agencies may be asked to describe past and present policy and the effects of changes in policy and discuss matters which public service advisers take into account when advising on policy. Employees will be given reasonable opportunity to refer questions asked of them to superior officers or to a Minister.
- 9.4 It is also important that witnesses should take care not to intrude into responsibilities of other Agencies. Where a question falls within the administration of another Agency, an official witness may request that it be directed to that Agency or be deferred until that Agency is consulted.
- 9.5 The Chairman shall take care to ensure that all questions put to witnesses are relevant to the committee's inquiry and that the information sought by those questions is necessary for the purpose of that inquiry. Where a member of a committee requests discussion of a ruling of the chairman on this matter, the

committee shall deliberate in private session and determine whether any question which is the subject of the ruling is to be permitted.

- 9.6 If a witness objects to answering any question on any ground, including the ground that the question is not relevant or that the answer may incriminate the witness, the witness shall be invited to state the ground upon which objection to answering the question is taken. Unless the committee determines immediately that the question should not be pressed, the committee shall then consider in private session whether it will insist upon an answer to the question, having regard to the relevance of the question to the committee's inquiry and the importance to the inquiry of the information sought by the question. If the committee determines that it requires an answer to the question, the witness shall be informed of that determination and the reasons for the determination, and shall be required to answer the question only in private session unless the committee determines that it is essential to the committee's inquiry that the question be answered in public session. Where a witness declines to answer a question to which a committee has required an answer, the committee shall report the facts to the Legislative Assembly.
- 9.7 Where a committee has reason to believe that evidence about to be given may reflect adversely on a person, the committee shall give consideration to hearing that evidence in private session.
- 9.8 A witness may make application to be accompanied by counsel and to consult counsel in the course of a meeting at which the witness appears. In considering such an application, a committee shall have regard to the need for the witness to be accompanied by counsel to ensure the proper protection of the witness. If an application is not granted, the witness shall be notified of reasons for that decision.
- 9.9 A witness accompanied by counsel shall be given reasonable opportunity to consult counsel during a meeting at which the witness appears.

## 10. ATTENDANCE OF THE MEDIA AT PUBLIC INQUIRIES

- 10.1 It is normal practice for the Committee's hearing to be attended by media representatives and the general public. Witnesses are reminded that should matters arise which a witness deems to be of a privileged or confidential nature, he may apply to the Committee to give his evidence on the matter *in camera*, or, he may ask that he be given an opportunity to consult, in the case of a public servant, with his Minister and/or senior officers, prior to replying to the questions on the matter.

## 11. MINUTES OF EVIDENCE

- 11.1 The evidence taken orally by the Committee is normally recorded by the Parliamentary Reporting Staff (Hansard) and set up as uncorrected proof Minutes of Evidence. Two copies of each uncorrected proof Minutes of Evidence is sent by the Committee's Secretariat to each witness for checking as soon as possible after each hearing.

- 11.2 Where a witness wishes to make amendments to the uncorrected proof, copies of the relevant corrected pages should be returned within 7 days. Witnesses are requested not to summarise the corrections on a separate advice.
- 11.3 The corrected Minutes of Evidence form a part of the evidence on which the Committee's Report will be based. The need for care in examining the uncorrected proof Minutes of Evidence is therefore emphasised.
- 11.4 When suggesting corrections, witnesses may not alter the terms of a Member's question. However, if a witness believes that a Member's question has been incorrectly transcribed, it should be brought to the attention of Committee's Secretary.
- 11.5 Amendments to the uncorrected proof Minutes of Evidence must be confined to:
- (a) a statement(s) wrongly attributed; and/or
  - (b) a word(s) wrongly transcribed by Hansard or corrections of matters of fact and statistics.
- 11.6 Should witnesses wish to amplify answers, they may submit separate amendments (within 7 days) on the understanding that these will be appended to the Minutes of Evidence.

**Requirements relating to Written Submissions**

**12. SPECIFICATIONS**

- 12.1 Submissions should be written in plain English. The use of acronyms should be avoided wherever possible, or explanations provided.
- 12.2 Submissions should be appropriately headed to reflect the subject of the submission. Each submission should commence with the name of the inquiry to which it relates and the name of the Agency or individual witness tendering the submission, eg.:

PUBLIC ACCOUNTS COMMITTEE  
Inquiry into the Report of the Auditor-General  
Submission by the Department of Health  
Presented

(Meeting date)

A short covering minute signed by a Senior representative of the Agency, or signed by an individual witness, will suffice for transmitting a submission to the Committee Secretariat.

- 12.3 All submissions are to be prepared on International paper size A4 and dated on the final page immediately following the conclusion of the text. Submissions should not bear an Agency file number or reference number.

- 12.4 All submissions should be page and paragraph numbered so that the Committee can readily reference the material contained within submissions. All pages should be numbered sequentially. This includes appendices and/or attachments. References in the Text should refer to a page or paragraph number.
- 12.5 Submissions should have a left hand margin of at least 2.5 cm and text should not be closer than 2 cm to the other three sides and in clearly legible type.
- 12.6 They should not contain letters or figures which are so small that they will be unreadable if photo-reduced.
- 12.7 Submissions should be stapled in the top left hand corner. Hard or soft plastic covers/folders/binders and any form of spiral binding should not be used. Celco paper binders, or their equivalent, in the top left hand corner can be used for lengthy submissions.

### 13. DISCLOSURE OF EVIDENCE

- 13.1 All evidence, either oral or written, that is received by the Committee should not be disclosed by any person without the authority of the Legislative Assembly or the Committee.
- 13.2 The Standing Orders provide that, unless otherwise authorised by the Committee, all documents received by the Committee shall remain in the custody of the Assembly. A submission made to any parliamentary Committee remains the property of that Committee and cannot be disclosed or published without its permission. If its publication is not authorised, then the submission is not protected by parliamentary privilege and publication may be a contempt of Parliament.
- 13.3 An Agency or person may make application to the Speaker for the return of documents. (21A(15)).

### 14. CONFIDENTIAL SUBMISSIONS

- 14.1 Whilst it is usual during public hearings for the Committee to be attended by media representatives and the general public during the hearing of witnesses and for copies of public submissions to be available, Standing Orders of the Assembly provide the following qualifications:

#### "272. STRANGERS ADMITTED

When a Committee is examining witnesses, strangers may be admitted but shall withdraw if requested by the Chairman or any Member of the Committee and shall always withdraw when the Committee is deliberating.

273. MEMBERS ADMITTED

A Member of the Assembly, although not a member of a committee, may participate in its public sessions and question witnesses, unless the Committee orders otherwise, but shall not vote and shall always withdraw when the Committee is deliberating.

274. EVIDENCE NOT REPORTED

The evidence taken by, documents presented to, and proceedings and reports of a committee which have not been reported to the Assembly, shall not, unless authorised by the Assembly or the Committee, be disclosed or published by any Member of such Committee, or by any other person."

- 14.2 When a Department, Authority or individual witness desires to submit part of their evidence *in camera*, a separate confidential submission containing such evidence (but complying in terms of number and layout with the general requirements for written submissions and clearly marked "Confidential") should be tendered in addition to the submission relating to public evidence.
- 14.3 It is the prerogative of the Committee, and not the witness, to decide whether evidence shall be heard *in camera*. It should be understood that, if necessary, the Legislative Assembly can overrule such an initial decision.
- 14.4 All copies of confidential submissions should be supplied direct to the Secretary of the Committee.

15. REVISED SUBMISSIONS

- 15.1 When a Department, Authority or individual witness discovers that a submission which it has forwarded to the Committee requires alteration, it should provide an additional submission detailing the required amendments.
- 15.2 In terms of number, layout and distribution, this additional submission should meet the requirements set down for written submissions. Care should be taken to ensure that additional submissions are clearly identified as such and linked to the principal submission to which they relate.

16. SUPPLEMENTARY SUBMISSIONS

- 16.1 When a member of the Committee requires a witness to furnish supplementary information on a matter under examination, the Committee will require such information within seven (7) days after receipt of the transcript, unless otherwise directed.
- 16.2 Where a witness is asked a question which deals with a matter he believes to be confidential, he should seek the permission of the Committee to furnish a reply in writing as a Confidential Supplementary Submission.

**17. LISTING OF SUBMISSIONS**

- 17.1 Each submission received by the Secretary of the Committee prior to a meeting shall be tabled before the Committee at the time the respective witness is called.
- 17.2 Any witness who desires to lodge a submission during a meeting which has not been lodged with the Committee's Secretary prior to that meeting shall be asked to table such documents immediately following the recording of submissions at 16.1 above.
- 17.3 The above order of listing of submissions will allow the recording on transcript of all written documents prior to the hearing of the witness concerned.

**18. NUMBER OF COPIES**

- 18.1 For Departments and Authorities, unless otherwise specified, the Committee requires eight (8) copies of all written submissions (original plus 7).
- 18.2 Individual witnesses (not representing Government Agencies) should provide one (1) copy of any submission.
- 18.3 Submissions which are to be presented to the Committee prior to a meeting should be forwarded to:

The Secretary  
Public Accounts Committee  
Legislative Assembly of the Northern Territory  
GPO Box 3721  
DARWIN NT 0801

**EXTRACTS FROM THE RECORDS OF THE LEGISLATIVE  
ASSEMBLY**

**MINUTES OF THE PROCEEDINGS OF THE LEGISLATIVE ASSEMBLY**

**Tuesday 23 August 1994**

**PUBLIC ACCOUNTS COMMITTEE - CHANGE OF MEMBERSHIP:**

The Leader of Government Business (Mr Stone) moved - That the Member for Karama (Mr Palmer) be discharged from further attendance on the Public Accounts Committee and the Member for Brennan (Mr Burke) be appointed in his place.

Question - put and passed.

## APPENDIX 4

## PUBLIC ACCOUNTS COMMITTEE REPORTS

No.	Title	Date Tabled
1	Annual Report - Year Ended 30 June 1987	September 1987
2	Report on the Actual & 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 held Monday 20th July 1992	August 1993
19	Report on the Purchase, Operation and Sale of Dalway Pty Ltd	March 1993
20	Annual Report Year Ended 20 June 1993	August 1993

Public Accounts Committee

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No.	Title	Date Tabled
21	Report on the Auditor-General's Reports 1990/91 and 1991/92	June 1994
22	Annual Report Year Ended 30 June 1994	October 1994

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## APPENDIX 5

## MEMBERSHIP OF THE PUBLIC ACCOUNTS COMMITTEE

MEMBER	PERIOD	STATUS
Bailey, Mr J D	4 Dec 1990 - 17 May 1994	Member
	27 Jun 1994 - *	Member
Braham, Mrs L M	27 Jun 1994 - *	Member
Burke, Mr D.G.	23 Aug 1994 - *	Member
Dondas, Mr N M	23 Aug 1988 - 10 Oct 1989	Member
Collins, Mr R L	20 Aug 1986 - 16 Feb 1987	Member
Ede, Mr B R	28 Apr 1987 - 23 Aug 1988	Member
	23 Aug 1988 - 5 Oct 1990	Member
	27 Jun 1994 - *	Member
Harris, Mr T	7 May 1987 - 17 May 1988	Member
Leo, Mr D M	18 Jun 1986 - 16 Feb 1987	Member
	28 Apr 1987 - 23 Aug 1988	Member
	23 Aug 1988 - 5 Oct 1990	Member
McCarthy, Mr T R	28 Apr 1987 - 7 May 1987	Member
	24 Aug 1993 - 17 May 1994	Member
Palmer, Mr M J	18 Jun 1986 - 16 Feb 1987	Member
	28 Apr 1987 - 30 April 1987	Member
	30 April 1987 - 23 August 1988	Chairman
	23 Aug 1988 - 5 Oct 1990	Chairman
	4 Dec 1990 - 17 May 1994	Chairman
	27 June 1994 - 23 August 1994	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	Member
	10 Oct 1989 - 5 Oct 1990	Member
	4 Dec 1990 - 4 Mar 1993	Member

Public Accounts Committee

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<b>MEMBER</b>	<b>PERIOD</b>	<b>STATUS</b>
Reed, Mr M A	17 May 1988 - 16 Aug 1988	Member
Setter, Mr R A	17 May 1988 - 23 Aug 1988	Member
	23 Aug 1988 - 5 Oct 1990	Member
	4 Dec 1990 - 17 May 1994	Member
	27 June 1994 - 25 Aug 1994	Member
	25 Aug 1995 - *	Chairman
Smith, Mr T E	18 Jun 1986 - 20 Aug 1986	Member
Stirling, Mr S J	4 Dec 1990 - 25 Feb 1992	Member
Tuxworth, Mr I L	18 Jun 1986 - 16 Feb 1987	Member
Vale, Mr R W S	4 Mar 1993 - 24 Aug 1993	Member

**NOTES:**

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

\* Current Membership

**NORTHERN TERRITORY PUBLIC SECTOR  
ANNUAL REPORT AWARDS**

**ADJUDICATORS' REPORT - MAY 1995**

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## OBJECTIVES OF THE AWARDS

### VISION

*To assist with the effectiveness of management of Northern Territory public sector entities.*

### MISSION

More specifically, the Awards were established with the objective: *to promote, and encourage the quality of information in public sector reporting.*

### STRATEGIES

This mission is accomplished through:

- the provision of guidelines (in the form of the evaluation criteria) to public sector managers:
  - on the likely requirements of clients and users for reports on the efficiency and effectiveness of service delivery; and
  - on how best to account to the taxpaying public for effective management of resources and achievement of intended outcomes;
- the publishing of an Adjudicators' Report which summarises the quality of reporting and identifies areas for further improvement; and
- public recognition of excellence in public sector reporting through the presentation of Awards.

The reporting of this information results in public sector managers more sharply focused and oriented towards the efficient and effective achievement of their objectives.

By defining an entity's objectives in quantifiable or measurable components, and communicating those targets and expected outcomes to its employees, clients and other interested persons, each public sector entity can be more effectively motivated to work towards those targets.

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-

## ACCOMPLISHMENTS

The Award Scheme's success in *promoting and encouraging quality public sector reporting* is evident from the high quality reports now being presented by many organisations and the growing awareness of this Scheme.

The number of organisations that now enter is substantially greater than those entering at the inauguration of the Awards. It is believed that this indicates:

- greater acceptance of the need for quality reporting within the public sector; and
- utilisation by many organisations of the Awards process, incorporating independent analysis, to improve reporting standards.

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## RESULTS OF THE 1995 AWARDS

**OVERALL WINNER: Department of Lands, Housing and Local Government**

	AWARD OF EXCELLENCE	AWARD OF MERIT	AWARD OF COMMENDATION
PUBLIC SECTOR CORPORATIONS	NT Tourist Commission  Work Health Authority		Darwin Port Authority  Museums & Art Galleries of the NT  Power & Water Authority
DEPARTMENTS	Department of Lands, Housing & Local Government  Department of Mines & Energy  Office of the Auditor- General	Department of Correctional Services	Department of Health & Community Services  Department of Primary Industry & Fisheries  Office of Sport, Recreation & Ethnic Affairs  Office of the Commissioner for Public Employment
OTHER ENTITIES			
LOCAL GOVERNMENT	Jabiru Town Council		

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## SPECIAL AWARDS

(NB: Nominees are those organisations nominated for the Award by members of the Adjudication Panel. The winner is the nominated organisation selected by majority vote.)

### Best Reporting of Performance

Nominees: Department of Correctional Services  
Department of Lands, Housing & Local Government  
Department of Mines & Energy  
Jabiru Town Council  
Northern Territory Tourist Commission  
Work Health Authority

Winner: Work Health Authority

### Best Communication of Corporate Objectives

Nominees: Department of Correctional Services  
Department of Lands, Housing & Local Government  
Department of Mines & Energy  
Jabiru Town Council  
Museums & Art Galleries of the Northern Territory  
Northern Territory Tourist Commission  
Work Health Authority

Winner: Department of Lands, Housing & Local Government

### Best Reporting of People

Nominees: Department of Lands, Housing & Local Government  
Northern Territory Tourist Commission  
Northern Territory Treasury  
Power & Water Authority  
Work Health Authority

Winner: Power & Water Authority

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## **Best Financial Information**

### **(a) Departments**

Nominees: Department of Mines & Energy  
Office of the Auditor-General

Winner: Office of the Auditor-General

### **(b) Public Sector Corporations/Other**

Nominees: Northern Territory Tourist Commission

Winner: Northern Territory Tourist Commission

### **(c) Local Government**

Nominees: (none)

## **The Most Readable Report**

Nominees: Department of Correctional Services  
Department of Lands, Housing and Local Government  
Department of Mines and Energy  
Work Health Authority

Winner: Department of Lands, Housing and Local Government

## **The Most Improved Report**

Nominees: Department of Correctional Services  
Department of Primary Industry and Fisheries  
The Office of the Commissioner for Public Employment  
Jabiru Town Council

Winner: The Office of the Commissioner for Public Employment

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## OVERALL OBSERVATIONS OF THE PANEL

The evaluation criteria at Appendix 1 to this report detail the type of content expected in a quality annual report. In the review of the annual reports submitted, the Panel made the following general observations:

- Most entrant reports demonstrate well focussed organisations with clearly defined mission statements, objectives and strategies.
- Many entered annual reports continue to adequately demonstrate the extent of the organisation's achievements against specified goals. It is also notable that some organisations have improved in this regard whilst others have reverted to a 'year book' detailed account of the organisation's operations during the year with little focus on what the organisation set out to achieve.
- Reporting of performance indicator targets and trends continues to be a difficult criteria not adequately addressed by many organisations. However, it is pleasing to note the progress made by some organisations in this area.
- Of concern is that the financial statements reported by a number of Departments continue to not comply with the prescribed form (for 1993/94 refer to Treasurer's Direction 24). In a number of instances whilst the narrative report on operations is of an excellent standard, inadequate financial statements have prevented the subject organisations from obtaining higher awards. Financial statements produced by Statutory Authorities, and Local Government organisations continue to be of a high standard.
- Generally, most of the remaining assessment criteria have been adequately addressed by entrant organisations. However, criteria commonly not addressed include:
  - a narrative explanation of the presented financial statements in a manner which can be understood by members of the public;
  - reporting on reviews, consultancies and internal audits conducted during the year to monitor and improve organisational efficiency; and
  - a definition of the goal of the annual report and it's target audience.

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## ANNUAL REPORTS ENTERED

### DEPARTMENT

Department of Correctional Services  
Department of Health and Community Services  
Department of Industries and Development  
Department of Lands, Housing and Local Government  
Department of Law  
Department of Mines and Energy  
Department of Primary Industry and Fisheries  
Department of the Chief Minister  
Department of Transport and Works  
Northern Territory Police, Fire and Emergency Services  
Northern Territory Treasury  
Office of Sport, Recreation and Ethnic Affairs  
Office of the Auditor-General  
Office of the Commissioner for Public Employment  
Office of the Ombudsman

### CORPORATION

Aboriginal Areas Protection Authority  
Conservation Commission of the Northern Territory  
Darwin Port Authority  
Jabiru Town Development Authority  
Museums and Art Galleries of the Northern Territory  
Northern Territory Liquor Commission  
Northern Territory Tourist Commission  
Power and Water Authority  
Work Health Authority

### OTHER

Local Government Grants Commission  
Menzies School of Health Research  
Northern Territory Government and Public Authorities  
Superannuation Scheme  
Northern Territory University  
Public Trustee of the Northern Territory  
Road Safety Council  
Territory Insurance Office

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## ANNUAL REPORTS ENTERED (Continued)

### LOCAL GOVERNMENT

Jabiru Town Council  
Katherine Town Council  
Yulara Town Council

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## AWARD CATEGORIES

Awards are made in the following three main categories:

- Excellence - satisfies each part of the Evaluation Criteria in an exemplary manner;
- Merit - satisfies the key evaluation criteria (ie Objectives, Performance and Financial) in an exemplary manner and adequately addresses most of the remaining criteria; and
- Commendation - contains features worthy of recognition, particularly with regard to the key criteria, although not satisfying all of the Evaluation Criteria.

## SPECIAL AWARDS

In addition, Special Awards are made for some of the most important features of Annual Reports. This year, Special Awards have been made for:

- Best Reporting of Performance;
- Best Communication of Corporate Objectives;
- Best Reporting of People;
- Best Financial Information (with separate awards for different divisions according to the type of financial reporting required);
- The Most Readable Report; and
- The Most Improved Report.

Due to the kind generosity of the Work Health Authority, a new award for the *Best Reporting of Occupational Health and Safety Issues* will be available for next year's awards scheme. The Work Health Authority's initiative in sponsoring the new award is aimed at having an impact on improving the public sector's Occupational Health and Safety performance, thereby affecting the public sector overall performance and the financial implications thereof.

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## EVALUATION CRITERIA

### PART 1 GENERAL SECTION

#### Compliance

1. Compliance with Government legislative requirements and/or guidelines.

#### Overview, Basis of Authority and Objectives

2. Statement of the organisation's charter detailing any enabling legislation and the nature of the organisation (eg Department, Authority etc) with brief details of the organisation's profile and history.
3. Statement of the organisation's corporate mission.
4. Objectives and strategies for achieving the mission.
5. Objectives of the annual report and the identity of the target audience.
6. Chief Executive's report or summary.
7. Brief 'highlights' section (point form) emphasising achievements, major policy changes, key financial and non-financial data, major new projects planned or undertaken etc.

#### Organisation and People

8. Description of operating or administrative structure and organisation chart and where relevant, comparatives of staffing levels to goals.
9. Names of board, committee members and key personnel, together with their areas of responsibility. Brief list of the qualifications, experience, method and terms of appointment of each board or committee member.
10. The organisation's people, clients and other people of importance during the period.
11. Training and staff development objectives and achievements.
12. Reviews, consultancies and internal audits conducted to monitor and improve organisational efficiency.

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13. Industrial matters including, where appropriate:

- equal employment;
- occupational health and safety; and
- industrial relations.

14. Location of office(s) and operations including telephone and facsimile numbers, and hours of service.

### **Performance**

15. Review of the organisation's operations and activities indicating the extent of achievements against objectives, in terms of efficiency and effectiveness (with appropriate use of quantitative and qualitative measures). To assist in appreciating the operations and activities of the organisation, the review may include:

- description of changes in legislation, policies and in the organisation's environment;
- community awareness and promotional activities - describing any steps to promote awareness amongst the general public and any groups specifically affected by the organisation's activities; and
- customer satisfaction analyses, as appropriate.

16. Performance of the organisation illustrated through the provision of relevant financial and non-financial performance indicators or targets together with actual outcomes including, where appropriate:

- explanatory notes to aid understanding of performance measures, indicators and other strategies; and
- description or explanation of how efficiency and effectiveness was achieved.

17. Trends analysis of performance indicated by the provision of statistical summaries of key performance indicators over at least the last five years.

### **The Future**

18. An indication of the expected future for the organisation. This could include plans, strategies and targets and be reported either separately or in conjunction with other matters (in a readily identifiable manner).

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## PART 2 FINANCIAL SECTION

### Certification and Analysis of Financial Statements

1. Dated Certificate from Board/Committee/Council, Chief Executive Officer or Accountable Officer.
2. Auditor's report (\*).
3. Narrative interpretation of financial statement information to explain key and/or significant financial data in a manner which can be easily understood by members of the public.

### Financial Statements

4. Operating Statement (Income and Expenditure Statement) or Statement of Receipts and Payments.
5. Statement of Financial Position (Balance Sheet) (\*) or Statement of Assets and Liabilities.
6. Statement of Cash Flows (\*).
7. Adequate explanatory notes accompanying the financial statements including a statement of significant financial and accounting policies and, in the case of government departments, information on significant assets controlled.
8. Accounts by activity, function or program.
9. Comparison of budgeted and actual results.
10. Compliance with statutory financial reporting provisions.

(\*) *Denotes not applicable to government departments.*

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## **PART 3      FORMAT/PRESENTATION AND COMMUNICATION SECTION**

### **Presentation**

1. Design of report, including appropriate use of visual elements - print style, graphs, charts etc.

### **Communication**

2. Readability, considering such aspects as; language (including use of technical jargon), structure, layman's interpretations of specialised matters (eg financial statements), document size, appearance and print size.

### **Format**

3. Logical order with the essential elements such as table of contents, numbered pages etc.

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## ADJUDICATION PANEL MEMBERS

ORGANISATION:	REPRESENTATIVE:
Deloitte Touche Tohmatsu (Sponsor)	Mr Robert Hudson <i>Chairman of Panel</i>
Public Sector Accounting Group Inc	Ms Katrina Neenan Mr Iain Summers
Public Accounts Committee (Sponsor)	Mr Denis Burke
Royal Institute of Public Administration Australia (Sponsor)	Mr Peter Allen
Office of the Commissioner for Public Employment	Mr David Hawkes
Academia	Mr Mike Valentine (NT University - Faculty of Business)

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