

## STAFFING OVERVIEW

With the introduction of the Treasury Management Model, in late 1998 the organisation adopted a new Group structure with each of the three groups led by an Executive Director.

Within that framework, organisational levels were reduced to five categories:

- Secretary;
- Executive Director;
- General Manager;
- Manager; and
- Analyst.

While managerial roles are emphasised, so that key positions are filled by officers with managerial attributes of a high order, the Treasury Management Model also provides the flexibility to recognise technical expertise through the creation of Specialist Adviser positions.

Coupled with these major changes, Treasury adopted the Australian Public Service broadbanded classification structure in conformity with government policy.

### Staffing Information

The following table presents the number of Treasury staff, by category and gender, as at 30 June 1999. Staff paid by other agencies are not included. All staff are employed under the *Public Service Act 1922*.

Table 13 includes staff located outside of Canberra, as indicated in Tables 14 and 15.

Table 13: Operative and Paid Inoperative Staff by Classification and Gender (as at 30 June 1999)

Classification	Permanent				Continuing				Short Term				Total	
	Full Time		Part Time		Full Time		Part Time		Full Time		Part time			
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female		
APS1		4								2				6
APS2	4	8		1						2	6		1	22
APS3	20	31		2						1	11		2	67
APS4	9	12	1	2		1				2	2			29
APS5	34	27		2						1	1	1		66
APS6	51	28		1	1						4			85
Cadet		1												1
EL1	68	31	1	2	1					2	1			106
EL2	68	17		5										90
SEB1	20	5		1										26
SEB2	6													6
SEB3	4													4
Secretary	1													1
<b>Total</b>	<b>285</b>	<b>164</b>	<b>2</b>	<b>16</b>	<b>2</b>	<b>1</b>				<b>10</b>	<b>25</b>	<b>1</b>	<b>3</b>	<b>509</b>

A description of each acronym used in the above table can be found in the Abbreviations and Acronyms on page 237. Details for permanent staff refer to substantive classifications and do not recognise those staff acting at a higher classification. Paid inoperative staff are those who are absent on approved leave for more than twelve weeks. The table includes no entry for Graduate Administrative Assistants because in 1998-99 Treasury opted to recruit its new-entrant graduates at the level of APS level 3.

**Table 14: Staff Located at Overseas Posts**

<b>Overseas Post</b>	<b>SES Band 1</b>	<b>EL2</b>	<b>EL1</b>	<b>Total</b>
Beijing	1			1
Jakarta		1		1
London		1	1	2
Paris	1	1		2
Tokyo	1			1
Washington	1	1		2
<b>Total</b>	<b>4</b>	<b>4</b>	<b>1</b>	<b>9</b>

Note: Locally engaged staff have not been included in tables.

**Table 15: Staff Located at Interstate Posts**

<b>Interstate Post</b>	<b>EL2</b>	<b>EL1</b>	<b>APS4</b>	<b>Total</b>
Melbourne	1	1	1	3
Sydney	1	1	1	3
<b>Total</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>6</b>

Note: Both APS 4 Office Manager positions are filled by staff permanently located in that office. The other interstate positions are filled by Canberra-based staff on temporary transfer.

## Senior Management Changes

A number of changes to the Senior Executive Service (SES) occurred during the financial year. The following tables provide numbers of commencements in, and cessations from, the SES ranks in Treasury. They do not reflect two internal promotions from Band 1 to Band 2, nor two from Band 2 to Band 3.

**Table 16: SES Commencements**

<b>Reason for Commencement</b>	<b>SES Band 3</b>	<b>SES Band 2</b>	<b>SES Band 1</b>	<b>Total</b>
Appointment				
Promotion		1		1
Transfer			2	2
Return from Temporary Transfer				
Return From Leave				
<b>Total</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>

Table 17: SES Cessations

Reason for Movement	SES Band 3	SES Band 2	SES Band 1	Total
Resignation			1	1
Retirement				
Retrenchment				
Long Term Leave			5	5
Transfer to Other Departments		2		2
Promotion to Other Departments			1	1
Temporary Transfer				
<b>Total</b>	<b>0</b>	<b>2</b>	<b>7</b>	<b>9</b>

## Senior Staff Changes

As detailed in the Overview, the Treasury Management Model resulted in substantial alterations to the organisational structure of the Department and significant changes to roles. Further information on the above changes and some other movements within Treasury are outlined below.

Details of the Senior Staff departures from Treasury were:

- Graham Matthews resigned from 23 October 1998 to take a position in the private sector;
- Brian Cassidy transferred to the Department of the Prime Minister and Cabinet from 6 January 1999;
- Jim Murphy transferred to the Department of Finance and Administration from 20 January 1999;
- Terry Lowndes was promoted to the Department of Industry Science and Resources from 31 March 1999; and
- Ewen Waterman, who was on long-term leave of absence, retired on 2 December 1998.

Temporary departures were:

- Karen Chester commenced maternity leave on 1 October 1998.
- Karen Spindler commenced maternity leave on 14 August 1998.
- Lynne Curran commenced long-term leave of absence as from 1 July 1998.
- Mike Callaghan was seconded to the staff of the Treasurer from 13 January 1999 but is still paid by Treasury.

- Jim Livermore commenced long service leave from 7 January 1999.
- Matthew Ryan took leave without pay for 12 months from 1 July 1998.
- Bruce Taplin took 12 months leave without pay from 6 November 1998.

The following internal promotions were made during 1998-99:

- Ken Henry and Greg Smith were promoted to positions of Executive Director (Band 3), with effect from 22 October 1998;
- Steve French and Richard Murray were promoted to the Senior Executive Band 2 level, from 27 May 1999;
- Paul McCullough, who had been on secondment from the Australian Taxation Office, was promoted to the Senior Executive Band 2 level from 27 May 1999.

The following transfers were made during 1998-99:

- Tony Preston-Stanley transferred from the Department of Defence as a Senior Executive Band 1 on 1 October 1998.
- Janet Murphy transferred from the Department of Industry, Science and Resources at the Senior Executive Band 1 level as a result of Machinery of Government changes on 21 October 1998 that saw the Consumer Affairs Division move to Treasury.

## Performance Based Pay

In 1998-99 Treasury offered Australian Workplace Agreements to all SES staff and negotiated Agreements with the majority. These Agreements allow for the payment of performance bonuses based on an appraisal period spanning late into 1999.

Treasury also offered Australian Workplace Agreements to some non-SES staff, and some of the negotiated Agreements allow for the payment of performance bonuses based on an appraisal period spanning late into 1999.

Accordingly, while some performance bonuses will be payable in 1999-2000, no performance bonuses were paid in the 1998-99 year.

# WORKPLACE DIVERSITY AND ACCESS AND EQUITY

## Workplace Diversity

In March 1999 Treasury launched its Workplace Diversity Program (WDP) which aims to create a work environment that values, encourages and utilises the contributions of people of different backgrounds, experiences and perspectives. This Program builds on the basic EEO principles set out in the *Public Service Act 1922* and aims to encourage full participation in the workplace by utilising the talent of all employees and recognising their family and other non-work related responsibilities.

The WDP was developed in consultation with staff through the Treasury Workplace Relations Committee and the Community and Public Sector Union and is readily available to all employees.

Treasury's WDP will continue to comply with EEO and other human rights legislation covering direct and indirect discrimination in employment.

In addition to maintaining current programs, a number of initiatives were implemented through the Workplace Diversity Program and in accordance with Treasury's Certified Agreement 1998 including:

- Setting up of a Carers' Room;
- Assisting staff to access home-based work;
- Reviewing Permanent Part-Time Policy; and
- Producing a Bereavement Kit.

The Permanent Part-Time Policy and the Home-Based Work Guidelines were updated to reflect the current Certified Agreement and Conditions of Service. Both were publicised widely to Treasury staff through the Workplace Relations Committee (WRC) and comments sought. Through this consultation process and additional advice from the Human Resources Unit, staff have been encouraged to consider more flexible working conditions to meet their individual needs.

There has been an increase in expressions of interest in and usage of home-based work, and staff undertaking permanent part-time work in 1998-99 has increased. In 1998-99, 22 staff were employed as permanent part-time compared with 14 in 1997-98.

Since the establishment of the Carers' Room facility on 8 December 1998, 27 staff have taken advantage of the ability to remain at work while caring for a family member on the premises.

The Department has a number of staff who have been trained as Workplace Harassment Contact Officers (WHCOs) to provide advice and assistance to staff. Contact Officers are offered ongoing training to assist them in their duties. Treasury staff are regularly notified of the names and locations of these contact officers should their services be required.

A Carer's Information and Referral Service has been maintained. This service advises officers of the facilities available in the wider community for those with carer's responsibilities.

Treasury participates in the Department of Education, Training and Youth Affairs Indigenous Cadetship Program and our current cadet will complete her studies in Economics in 2000.

There has been a steady increase in the number of women employed in Treasury over the last 5 years (see Charts 6, 7 and 8).

Chart 6: Number of New Entrant Graduates — by Gender

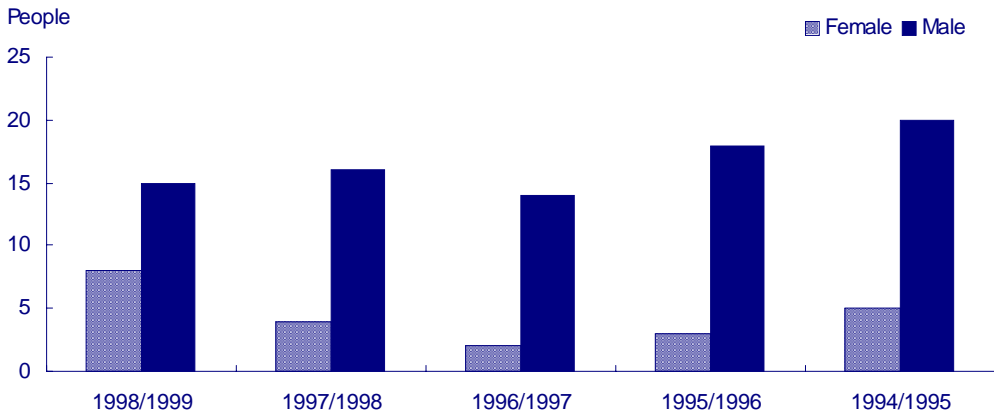


Chart 7: Number of SES Officers — by Gender

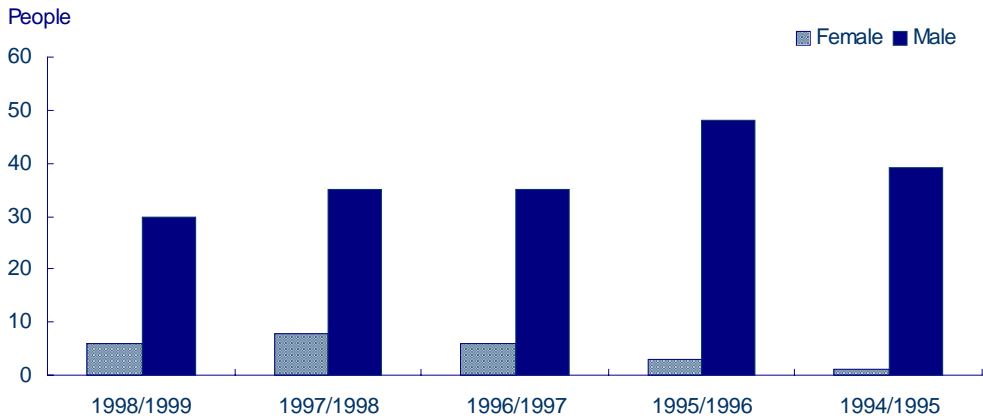
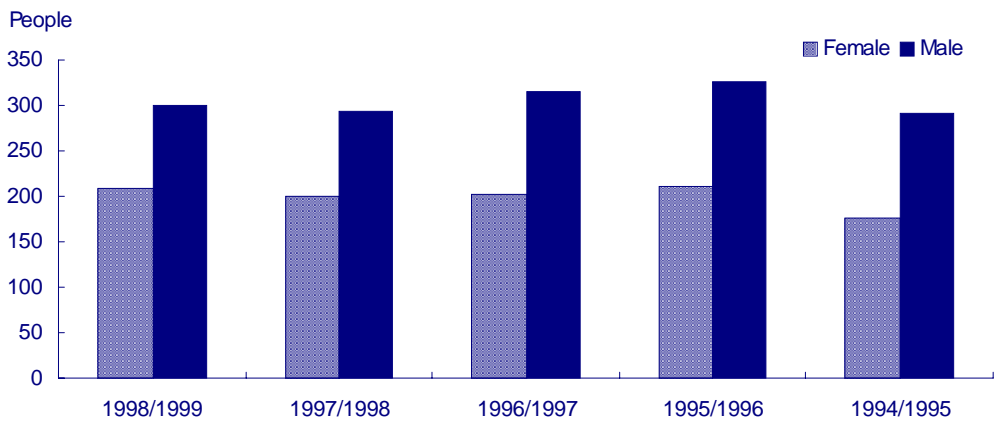


Chart 8: Treasury Staff Levels — by Gender



Note: These figures are at 30 June for the financial years.



Table 18: Operative and Paid Inoperative Staff by EEO Target Group

Classification	Female	NESB-1	NESB-2	AATSI	Disability
Cadets	1			1	
APS1	4				
APS2	12	3	2	1	
APS3	40	7	5	1	1
APS4	23	2	2		1
APS5	33	7	5	1	3
APS6	28	4	6	1	
EL1	34	7	6	1	1
EL2	25	2	3		
SESB1	8		2		
SESB2	0				
SESB3	1				
<b>Total</b>	<b>209</b>	<b>32</b>	<b>31</b>	<b>6</b>	<b>6</b>

Note: For EEO categories other than gender, staff identification is made on a voluntary basis and staff may be included in more than one category. The above table is not directly comparable with Table 13 because it is compiled on a basis recognising acting (as at 30 June 1999) rather than substantive classifications.

## Access and Equity

Treasury’s mission is to improve the wellbeing of the Australian people. Treasury continues to implement the principles of access, equity, communication, responsiveness, effectiveness, efficiency and accountability in policy advising and implementation.

As Treasury policies have a wide impact on the Australian community there is on-going consultation with key stakeholders. Such consultation takes many forms and involves: members of the public; a wide range of community groups and representatives; business, financial and consumer advisory bodies; companies and other organisations. Two of the more recent examples of this are detailed below.

### Formulation of the Budget

Members of the public were provided with an opportunity to have input into the formulation of the Budget through pre-budget submissions. Treasury forwarded copies of the submissions to the Treasurer and provided briefings on them.

### Development and Implementation of the Goods and Services Tax

Following the announcement by the Government of its tax reform package *A New Tax System*, Treasury consulted with a wide range of

community groups and representatives. The Treasurer was briefed on the issues that were identified, and the information obtained has been an important element in the subsequent development and fine tuning of tax reform measures, particularly the GST.

## Internal Human Resources Policy

Additionally, and with an internal focus, Treasury is examining existing Human Resource policies and developing new ones to incorporate workplace diversity principles including access and equity. Some new policies include Human Resource strategies such as performance management systems that link performance to pay, a new career development system, recruitment and retention and family-friendly initiatives.

Key staff with prime responsibility for carriage of access and equity issues under the Workplace Diversity Program include:

- Senior Executive Responsible for EEO (SEREEO);
- Workplace Diversity Coordinator;
- Workplace Harassment Contact Officers;
- Human Resources Manager;
- Senior Executive, Human Resources Mentor; and
- Member of the Indigenous Employment Group.

Treasury also has a Workplace Relations Committee which provides an additional avenue for consultation with staff across all levels on general employment matters.

Table 19: EEO in Appointments to Boards (or equivalent) of Statutory and Non-Statutory Bodies (as at 30 June 1999)<sup>(a)</sup>

	<b>Total Positions filled as at 30 June</b>	<b>Number from EEO Target Groups</b>	<b>Number of appointments made during the year</b>	<b>Number of appointments from EEO target groups</b>
Australian Accounting Standards Board	8	3	8	3
Australian Competition and Consumer Commission	20	3	10	2
Australian Competition Tribunal	10	1	0	0
Australian Prudential Regulation Authority	7	0	7	0
Australian Securities & Investments Commission	2	1	0	0
Australian Statistics Advisory Council	20	4	2	0
Business Regulation Advisory Group	9	1	0	0
Commonwealth Consumer Affairs Advisory Council	10	6	10	6
Companies Auditors & Liquidators Disciplinary Board	5	0	0	0
Companies and Securities Advisory Committee	4	1	2	1
Corporations and Securities Panel	12	5	12	5
Financial Sector Advisory Council	8	1	0	0
Foreign Investment Review Board	4	2	1	0
Legal Committee of the Companies and Securities Advisory Committee	12	4	0	0
National Competition Council	5	1	3	1
Payments System Board	6	1	6	1
Productivity Commission	7	2	0	0
Reserve Bank of Australia Board	9	1	0	0
Superannuation Complaints Tribunal	7	2	0	0
Tax Agents' Boards	18	0	10	0
<b>TOTALS</b>	<b>183</b>	<b>39</b>	<b>71</b>	<b>19</b>

(a) In this table, the only EEO target group notified was women.

## INDUSTRIAL DEMOCRACY

The Treasury Certified Agreement 1998 provided for a Workplace Relations Committee (WRC), providing a consultative link to the Treasury Executive. Following certification of the Agreement on 7 April 1998, staff voted to put the WRC in place and subsequently elected representatives. During 1998-99, the WRC comprised one Senior Executive Officer, two Senior Officers (Executive Level) and three Administrative Service Officers (APS Level), as provided for in the Agreement. In addition, staff voted to invite two representatives of the Community and Public Sector Union to participate in the deliberations of the WRC.

The main activities of the WRC involved negotiations in relation to the Second Certified Agreement. The initial draft offer was made to staff in April 1999 and a final offer was made in July 1999. The WRC took the role of principal negotiator on behalf of staff. Throughout that process, the WRC undertook extensive consultation with staff, reporting results to the negotiation meetings with management.

The Treasury Executive held two information seminars to explain the initial offer of the Second Certified Agreement. At those seminars, staff were invited to make comments and ask questions on the content of the offer and other matters relating to it — such as the Performance Management System and the Treasury Management Model. During the negotiation phase there were regular progress bulletins and a number of additional seminars to fully inform staff on the details of the offer. Particular attention was given to discussion of the Performance Management System and new Pay Model.

The Second Certified Agreement includes an enhanced role for the WRC in relation to cooperative working arrangements in Treasury. In particular, it was agreed the WRC and management would jointly review a wide range of employment conditions and other provisions relating to staffing matters. The purpose of such a review would be to identify areas for potential improvement with an eye to future Certified Agreements and productivity benefits which might flow to staff as a result.

The work of the WRC subsumed that previously performed by the Administrative Service Officer Consultative Committee.

## OCCUPATIONAL HEALTH AND SAFETY

The *Occupational Health and Safety (Commonwealth Employment) Act 1991*, and the *Safety, Rehabilitation and Compensation Act 1988* form the legislative basis for Occupational Health & Safety (OH&S) issues in Treasury.

In 1998-99 many of the issues were related to the refurbishment of the Treasury building, now in progress. When the refurbishment is completed, the working environment of Treasury officers will be greatly improved.

Treasury has engaged a consultant from the Australian National University to provide expert independent OH&S advice during the course of the refurbishment to ensure that a healthy and safe working environment is provided for our staff and all our legislative obligations are met. In addition, OH&S Staff Awareness Training will be offered to all staff to raise their awareness pending the move to the refurbished accommodation from December 2000.

With the consultant's assistance Treasury has developed an Occupational Health and Safety Plan in conjunction with John Hindmarsh Group (the project manager for the refurbishment). Environmental factors subject to monitoring in the Department for future benchmarking include:

- emissions from microwave ovens;
- baseline air quality;
- noise in offices;
- ozone from photocopiers; and
- airborne asbestos monitoring.

As part of the refurbishment project, focus groups have been formed to cover different aspects of the project, including:

- workplace design;
- meeting rooms and conference facilities;
- recreation;
- cafeteria, social amenities and environmental waste;
- demolition and construction; and

- staff welfare.

In 1994 Treasury established an OH&S Policy and Agreement which will be revised in the next financial year. The OH&S Committee meets quarterly and comprises of representatives from Groups, Units and the Community & Public Sector Union. The Committee deals with OH&S matters in the workplace and an OH&S officer provides a secretarial function and assists in the administration of the Agreement.

Matters dealt with by the Committee include accommodation issues, occupational health and safety policies, and accident and incident reports. The Committee is also the reporting point for the Treasury Refurbishment Team on OH&S matters and the Employee Assistance Program (EAP), a service for employees and their families provided on contract to Treasury. Details of accident reports and statistics from the EAP about work-related issues provide additional indicators which assist in monitoring occupational health and safety of Treasury employees.

Treasury's EAP contract expired this financial year, and tenders were sought for provision of a new EAP. Three agencies submitted proposals and Human Resource Unit representatives met with each agency to further discuss their proposal. Davidson Trahaire was chosen to provide the EAP for 1999-2000 and 2000-2001 with an option to extend for a further year based on a joint evaluation of the program after 18 months. The EAP is available to Treasury officers and their families and is designed to provide confidential counselling on both work-related and non work-related matters.

Staff are informed on occupational health and safety issues through electronic means. Topics covered include accident and incident reporting requirements, a list of first aid officers, stress tips and the availability of eye testing for people performing screen based work.

Accidents and incidents reported in the workplace are monitored and action taken (such as investigation of the circumstances likely to have contributed to the accident) where necessary. The most common types of accidents/incidents are sporting injuries and car accidents on the way to and from work. There has been a slight increase this financial year in Occupational Overuse Syndrome incidents and Treasury has endeavoured to rectify this by a number of means such as:

- offering alternatives to mouse usage;
- workplace assessments; and

- posters recommending exercises and appropriate computer work heights, etc.

In 1998-99 Treasury received 41 accident/incident reports, of which 12 accidents resulted in compensation claims and two were notifiable under section 68 of the Occupational Health and Safety Act. This compares with 43 accident/incident reports and 10 accidents resulting in compensation claims in 1997-98. During 1998-99 there were no notices given to Treasury under sections 30, 46 or 47 of the Act and no directions given under section 45.

There is strong staff support for the annual Health Week program, which provides health monitoring and lifestyle counselling and aims to assist employees to increase their wellbeing. In 1998-99, 116 employees participated in Health Week activities and received individual advice on health issues, compared with 105 employees in 1997-98. Treasury reinforces this approach through provision of workplace assessments and individual professional advice to employees on healthy and safe working practices.

# INTERNAL AND EXTERNAL SCRUTINY

## Fraud against the Treasury

During 1998-99, Treasury was involved in an investigation by the Australian Federal Police (AFP) into the unlawful disclosure of information published in The Australian newspaper. The investigation was initiated by the Assistant Commissioner, Internal Assurance, Australian Taxation Office after budget information appeared in The Australian on Budget day, pre-empting the 7.30 pm release time. After extensive investigation, the AFP determined that no one person could be identified as being responsible for the disclosure.

In accordance with Part 7 of the Financial Management and Accountability Act, Treasury has developed a Fraud Control Plan for 1999-2001, to be endorsed by the Commonwealth Law Enforcement Board.

## Audit

Treasury has an Audit Committee to review internal and external audits relating to the Department. This committee also oversees any follow-up action taken in response to the findings of these audits. The Committee follows the recommended best practice guidelines endorsed by the Australian National Audit Office (ANAO). This includes participation by ANAO staff as observers at Audit Committee meetings.

The Committee is chaired by an Executive Director and meets six times a year. The Committee's role is to:

- support and enhance the control framework;
- ensure the objectivity and reliability of published financial information; and
- assist the Chief Executive to comply with legislative and other obligations.

The Committee is responsible for reporting to the Chief Executive, through the Executive Board, any significant matter which falls within its broad role.



Treasury engaged the services of Ernst and Young to develop the Department's Internal Audit Plan (IAP) for 1999-2000. The IAP was based on ANAO best practice and focussed on the business risks facing the Department. The IAP was presented to Treasury's Audit Committee in July 1999.

## Internal Audits

Five internal audits were conducted in 1998-99 by Ernst and Young.

### Australia's Loan to Papua New Guinea (PNG)

The objective of the audit was to review the loan agreement between Treasury and the PNG Government and to assess the borrower's and lender's compliance with the conditions of the loan over the three year term. The audit found that both the borrower and lender complied with the conditions of the loan.

### Audit of Gold Corporation Seigniorage Payment to the Commonwealth

The audit found that all details relating to the seigniorage payment were in agreement with the accounting records of Gold Corporation at the time of the audit. The audit did, however, identify that the seigniorage paid to the Commonwealth by Gold Corporation in 1997-98 was marginally in excess of that required under the agreement. This discrepancy will be treated as an overpayment and will be deducted from the 1998-99 seigniorage payments.

### Review of the SAP R/3 System

The SAP system was implemented in Treasury in July 1998. Operational aspects and accounting processes were reviewed to ensure that they met the requirements of the *Financial Management and Accountability Act 1997* and Treasury's *Chief Executive Instructions*. The auditors made a number of recommendations ranging from training of staff to functional improvements to the system. The recommendations are currently being implemented.

### Aurion Payroll System — Preliminary Statement of Controls

The audit of the payroll processing system was conducted to establish a statement of system controls and accounting procedures. The audit was performed under the old Finance Regulation 45 3B(ii) and found that the

payroll processing controls system provided adequate management of risks associated with payroll-related payments.

### Review of Retrenchments

The review was conducted to assess the Department's compliance with Treasury's Certified Agreement particularly relating to the retrenchment process and to assess the accuracy of retrenchment calculations. Some minor discrepancies in the calculation of payments were identified and the review recommended that additional checks be made. The recommendations are currently being implemented.

### Reports by the ANAO

The following reports of relevance to Treasury were released by the ANAO in 1998-99.

#### Audit Report No 12: (Performance Audit) Taxation Reform Community Education and Information Program

The report found that the proposal to fund the Community Education and Information Program had been fully disclosed in the 1998-99 Budget. Further, the report found that no broadcasting or electoral laws had been broken, expenditure had been within the terms of the constitution, funding arrangements met legislative conditions and there were no breaches of Public Service Regulations or the Financial Management and Accountability Act.

#### Audit Report No 20: Audits of the Financial Statements of Commonwealth Entities for the Period Ended 30 June 1998 Summary of Results and Financial Outcomes

The report advised that the ANAO had not qualified Treasury's financial statements for 1997-98.

#### Audit Report No 31: (Performance Audit) The Management of Performance Information for Specific Purpose Payments — State of Play

The report acknowledged the efforts made by Agencies to improve the quality of performance information in Specific Purpose Payment arrangements and associated documented administrative procedures.

## Audit Report No 47: (Performance Audit) Energy Efficiency in Commonwealth Operations

The report found that the Commonwealth's 12 Energy policy requirements were being met by all Agencies to varying degrees, but that practical and administrative issues needed to be resolved before appropriate compliance is achieved. The report also found that energy policy systems and procedures required further development by coordinating and other agencies. Treasury supported the seven recommendations made in the report and agreed to implement the three recommendations that relate to Treasury.

## Comments by the Ombudsman, Decisions by the Courts and Administrative Tribunals

### Ombudsman

As part of the Ombudsman's own motion investigation into the administration of the *Freedom of Information Act 1982* (FOI Act) in Commonwealth agencies, an Ombudsman officer visited Treasury in November 1998 to review 'first hand' FOI administration by the Department.

The Ombudsman's report under section 35A of the *Ombudsman Act 1976* of his investigation, entitled *Needs to Know*, was released on 3 June 1999. That report made a number of recommendations relating to practices within agencies, generally, in administering FOI and suggested possible improvements that might be made by agencies in this respect. The recommendations are being considered by the Department.

### Courts

Proceedings in the Federal Court's Victorian District Registry between *Felkro Nominees Pty Limited (in Liquidation) & Anor (Applicants)* and the *Commonwealth of Australia & Anor (Respondents)* continued during 1998-99. The proceedings relate to the Commonwealth's Transitional Assistance Payments Scheme. The matter is continuing.

Proceedings commenced in the Federal Court's New South Wales District Registry during 1998-99 between *William Michael Owen and Rolla Dean Phillips (Applicants)* and the *Assistant Treasurer of the Commonwealth of Australia (Respondent)*. The proceedings relate to orders made by the

respondent pursuant to subsection 21A(4) of the *Foreign Acquisitions and Takeovers Act 1975*. The matter is continuing.

## Administrative Appeals Tribunal

There were three matters relating to Administrative Appeals Tribunal (AAT) review of Treasury decisions refusing access to documents under the *Freedom of Information Act 1982* (FOI Act) during 1998-99.

On 16 March 1999 the AAT handed down its decision in the matter of *Cosco Holdings Pty Limited (Applicant) v Department of Treasury (Respondent)*. The applicant had asked that the AAT make a recommendation to the Attorney-General that its costs of the application for review be paid by the Commonwealth. The application follows a Treasury decision to refuse access under the FOI Act to documents relating to the Transitional Assistance Payments Scheme. The AAT declined to recommend to the Attorney-General that the applicant's costs be paid by the Commonwealth.

An application made to the AAT in 1997-98 for review of a decision of the Department under the FOI Act, namely the matter of *Australian Conservation Foundation (Applicant) v Department of Treasury (Respondent)*, continued before the AAT during 1998-99. The applicant seeks a review of the Department's decision to refuse access to certain documents relating to the Multilateral Agreement on Investment. The matter was listed for hearing on 24 June 1999 but that hearing was, with the agreement of the applicant, postponed. The matter is continuing.

One further application was made to the AAT during 1998-99 for review of a decision of the Department under the FOI Act, in the matter of *Motor Trades Association of Australia Limited (Applicant) v Department of Treasury (Respondent)*. The applicant sought review of the Department's decision to refuse access under the FOI Act to certain documents relating to deregulation of the petroleum industry. The applicant advised the AAT on 29 July 1999 that it did not wish to continue with its application and the matter was accordingly finalised as at that date.

## FREEDOM OF INFORMATION

As well as Freedom of Information (FOI) requests relating to the Department's own activities, Treasury is responsible for handling FOI matters in respect of the Royal Australian Mint and the Foreign Investment Review Board.

The Department's statement under section 8 of the *Freedom of Information Act 1982* follows.

A statement under section 8 of the *Freedom of Information Act 1982* by the Australian Competition Tribunal follows the Department's statement at page 132 of this report. The Australian Competition Tribunal is a separate agency within the Treasury portfolio for the purposes of the *Freedom of Information Act 1982* and its section 8 statement is published in this report as the Tribunal does not publish an Annual Report.

### Treasury — Statement under Section 8 of the *Freedom of Information Act 1982*

Section 8 of the *Freedom of Information Act 1982* requires that the Department publish detailed information about:

- the way it is organised and its decision making powers;
- arrangements for public involvement in the work of the agency;
- types of documents held by the agency; and
- how the public can obtain access to these documents.

The following information addresses the formal requirements of section 8 of the *Freedom of Information Act 1982* in relation to the Department.

## Organisation of Treasury

Details of Treasury's organisational and top management structure are set out in Chart 4 on page 10 of this report. Treasury's functions, and the decision making powers exercised in carrying out those functions, are described under the subprogram entries.

Details of the organisation and structure of the Royal Australian Mint and the Foreign Investment Review Board are published separately in the Annual Reports of each of those bodies. In summary, the Royal Australian Mint has responsibility for producing, circulating and numismatic coin for Australia, while the Foreign Investment Review Board advises the Government on foreign investment policy and its administration.

## Treasury Delegations

The Treasurer has delegated certain powers to officials under a number of Acts of Parliament and Agreements. These delegations stand in force until renewed at an appropriate time. Delegated responsibilities to Treasury officials are listed below.

- The governing legislation of some Commonwealth statutory authorities provides the Treasurer with the discretionary power to guarantee their borrowings, and in some cases, to delegate his guarantee powers to officers of the Treasury. The Treasurer has previously delegated his powers to guarantee the borrowings of two Commonwealth statutory authorities (Air Services Australia and Australian National Railways) to the persons who from time to time hold, occupy or perform the duties of the offices of General Manager, Commonwealth-State Relations Division; Manager, Financial Relations Unit; Manager, Federal Analysis and Reporting Unit; and Manager, Commonwealth-State Taxation Unit.
- Under section 20 of the *States Grants (General Purposes) Act 1994*, the Treasurer has delegated the power to make payments of general revenue assistance and revenue replacement payments to the States to the persons who from time to time hold, occupy, or perform the duties of the offices of General Manager, Commonwealth-State Relations Division; Manager, Financial Relations Unit; Manager,

Federal Analysis and Reporting Unit; and Manager,  
Commonwealth-State Taxation Unit.

- The Treasurer has delegated certain powers, under the *Disposal of Forfeited Articles Direction 1999*, to the Controller, Royal Australian Mint; and the Senior Manager, Currency Operations, Reserve Bank of Australia, pursuant to the definition of ‘an authorised person’ in subsection 3(1) of the *Crimes (Currency) Act 1981*.
- The Treasurer has delegated certain powers under the *Crimes (Currency) Authorisation 1999* to the General Manager, Financial Institutions Division, Treasury; the Controller, Royal Australian Mint; and the Senior Manager, Currency Operations, Reserve Bank of Australia, pursuant to the definition of ‘an authorized person’ in subsection 3(1) of the *Crimes (Currency) Act 1981*.
- The Treasurer has delegated the power under the *Currency Delegation 1999* to determine the issue price of coins of certain denominations under subsection 14A(2) of the *Currency Act 1965* to the Executive Director, Markets Group, Treasury and the General Manager, Financial Institutions Division, Treasury.
- The authority to approve a range of essentially administrative matters provided for under the Gold Corporation Agreement between the Commonwealth and Goldcorp Australia relating to gold, platinum and silver coins has been delegated to the Executive Director, Markets Group and the General Manager, Financial Institutions Division.
- The Treasurer has authorised the General Manager and the Managers, Foreign Investment Policy Division, to act on his behalf to approve and conditionally approve various proposals and in specific circumstances, to make an order under subsections 22(1) or 21A(2) of the *Foreign Acquisitions and Takeovers Act 1975*.
- The Treasurer has delegated certain powers regarding debt issuance under the *Commonwealth Inscribed Stock Act 1911* to the General Manager, Debt Management Office.
- The Treasurer has delegated certain powers under the *Commonwealth Inscribed Stock Regulations* to the General Manager, Debt Management Office, Department of the Treasury, and to the Assistant Governor (Business Services), Reserve Bank of Australia.

- The Treasurer has delegated certain powers under the *Loans Securities Act 1919* to the General Manager, Debt Management Office and to the Manager and Deputy Manager, Debt Policy Unit.
- The Treasurer has delegated certain powers under the *Loan Consolidation and Investment Reserve Act 1955* to the General Manager, Debt Management Office.
- The Treasurer has delegated to Treasury the authority to vote on routine matters arising from the Treasurer's Governorship of the International Monetary Fund, the World Bank Group, the Asian Development Bank, and the European Bank for Reconstruction and Development.
- The Treasurer holds certain delegated powers under the Constitution and the *Financial Management and Accountability Act 1997* in relation to departmental financial management. These powers are delegated to nominated departmental officers.
- The Minister for Financial Services & Regulation has delegated to the General Manager, Corporate Governance and Accounting Policy Division and the Specialist Adviser, Corporate Governance Unit, Corporate Governance and Accounting Policy Division the Minister's power under subsections 147(2) and 601DC(2) of the Corporations Law to consent to a name being available to a body corporate.
- The Assistant Treasurer, on behalf of the Treasurer, has delegated to a departmental officer the authorisation under section 35(1) of the *Archives Act 1983* relating to arrangements for exemption of records from open access period.
- The Minister for Finance and Administration has delegated to the Treasurer, the Secretary of the Treasury and other departmental officers the authorisation under section 56(2) of the *Archives Act 1983* for approval of access to records not in open access period.



## Arrangements for Outside Participation

Persons or organisations outside the Commonwealth administration may participate in the formulation of policy or in the administration of enactments and schemes for which the Department is responsible by making representations in writing to the Treasury portfolio Ministers, to the Secretary to the Treasury, or directly to agencies in the Treasury portfolio.

Additionally, the following arrangements also exist for participation by bodies outside the Commonwealth administration in the formulation of policy and the administration of enactments or schemes by the Department.

### Business Regulation Advisory Group

The Business Regulation Advisory Group (BRAG) was established by the Treasurer in May 1997. BRAG is a non-statutory consultative body of nine part-time members who have been appointed from the Australian business community and the legal and accounting professions to provide advice in relation to initiatives under the Government's Corporate Law Economic Reform Program.

The Corporate Law Economic Reform Program was announced by the Treasurer in March 1997. The Program is designed to refocus and improve laws governing Australian corporations and the financial markets to promote business and economic development. BRAG provides an ongoing means of direct consultation with the business community on Program position papers and draft legislation, providing input and opinions of their constituencies on any proposed changes.

### Commonwealth Consumer Affairs Advisory Council

The Commonwealth Consumer Affairs Advisory Council (CCAAC) is a non-statutory body that was established in May 1999 by the Minister for Financial Services & Regulation to provide him with independent advice on current and emerging consumer issues.

CCAAC comprises ten members, including a Chair. Members are selected on the basis of their appreciation of the range of consumer perspectives. All members serve as individuals in their own right, rather

than as representatives of organisations or interest groups. Members are selected and appointed by the Minister for one or two year terms.

CCAAC investigates, advises and reports to the Minister on consumer issues referred to it by the Minister. It can identify emerging issues impacting on consumers and draw those to the attention of the Minister. CCAAC can make submissions which are open to public scrutiny.

## Companies and Securities Advisory Committee

The Companies and Securities Advisory Committee (the Advisory Committee) was established under Part 9 of the *Australian Securities and Investments Commission Act 1989* (the ASIC Act) in September 1989.

The Advisory Committee is a body corporate, comprising part-time members appointed by the Treasurer. Members are selected from throughout Australia on the basis of their knowledge of, or experience in, business, the administration of companies, the financial markets, law, economics or accounting. The Chairman of the Australian Securities and Investments Commission is an ex-officio member of the Advisory Committee by the operation of section 147 of the ASIC Act.

The functions of the Advisory Committee, set out in subsection 148(1) of the ASIC Act, are, on its own initiative or when requested by the Minister, to advise and make such recommendations as it thinks fit, about any matter connected with:

- a proposal to make a national scheme law, or to make amendments of a national scheme law;
- the operation or administration of a national scheme law;
- law reform in relation to a national scheme law;
- companies, securities or the futures industry; or
- a proposal for improving the efficiency of the securities markets or futures markets.

In fulfilling these functions, the Advisory Committee seeks to stimulate and lead public debate on the enhancement of standards for corporations and participants in financial markets, and propose suitable regulatory reform when necessary.

To achieve its statutory objectives, the Advisory Committee is assisted by its Legal Sub-Committee and considers public submissions on its discussion papers. It seeks to ensure that all interested persons in the commercial community have an adequate opportunity to make submissions on particular matters and otherwise express their views to the Advisory Committee.

## Financial Sector Advisory Council and Task Force

The Financial Sector Advisory Council is a non-statutory body established in April 1998 by the Treasurer as part of the Government's response to the Financial System Inquiry. The Council brings together a broad range of expert views from the financial sector to provide advice to the Government on policies to facilitate the growth of a strong and competitive financial system. In addition, the Council will conduct a detailed evaluation of the financial sector reforms five years after they commenced in July 1998.

The Financial Sector Advisory Council's Regional Financial Centre Task Force was also established in April 1998. The Task Force is a specialist body that advises on policies to build on Australia's existing advantages to ensure our full participation in the increasing global trade in financial services. Advice is provided to the Government through the Council on developments in international financial markets and on appropriate policies to boost Australia's attractiveness as a financial centre.

The Treasurer appoints members to the Council and the Task Force in their personal capacity for two years, subject to their continued involvement in the relevant area of the financial sector.

Both the Council and the Task Force can act on their own motion or upon a reference from the Government. Submissions made to the Council and the Task Force, together with their recommendations to Treasury Ministers, are confidential.

The Treasury provides Secretariat support for both the Council and the Task Force.

## Consultation Arrangements Regarding Economic Conditions

Treasury officers located in Sydney and Melbourne, accompanied from time to time by Canberra-based officers, conduct regular private

discussions with companies and organisations in order to monitor, analyse and report on economic conditions and prospects. Regular briefing and analysis of liaison findings are provided to the Treasurer, including on specific issues such as business views on the impact of the economic slowdown in Asia.

## Categories of Documents Held by the Treasury

The following categories of documents are held by the Treasury.

### Representations to Treasury Portfolio Ministers

Treasury holds representations made to Treasury Ministers on matters falling within their portfolio responsibilities, including:

- Economic, fiscal and monetary policy
- Taxation
- Borrowing money on the public credit of the Commonwealth
- International finance
- Foreign exchange
- Financial sector policy
- Currency and legal tender
- Foreign investment in Australia
- National and occupational superannuation
- Business law and practice
- Corporate and securities law
- Corporate insolvency
- Competition policy
- Prices surveillance
- Excise
- Census and statistics
- Valuation services
- Consumer affairs

### Working Files

Treasury holds files dealing with policy and administration in each of the areas falling within the responsibilities of the Treasury portfolio detailed in the preceding paragraph. The documents on these files include correspondence, analysis and policy advice by Treasury officers, comments on Cabinet Submissions and drafts of these and other documents.

An indexed list of the titles of the policy files created in the Treasury is placed on the Treasury Internet Web Site (<http://www.treasury.gov.au>) every six months.

## Documents on Internal Departmental Administration

Treasury holds a broad range of documents relating to the personal affairs of staff and to the organisation and operation of the Department. These documents include personal records, organisation and staffing records, financial and expenditure records, and internal operating documentation such as office procedures and instructions.

## Program Documents

Treasury holds documents relating to grants that it provides to other levels of government and to certain organisations under the programs it administers.

## Documents Open to Public Access Subject to a Fee or a Charge or Available Free of Charge Upon Request

A detailed listing of Treasury documents published during the year and available on request — publications, papers, plans and annual reports — is at Appendix K to this report. A wide range of publications is available on the Treasury Internet Web Site (<http://www.treasury.gov.au>), or from the Government Info Shops in each capital city.

## Facilities for Access to Documents

If a member of the public requests a document and access is approved, Treasury will provide copies of documents after receiving the payment of any charges that apply.

Alternatively, applicants may make arrangements to inspect documents at the Treasury, Parkes Place, Parkes ACT between 9.00 am and 5.00 pm, Monday to Friday (except public and public service holidays).

## FOI Applications and Initial Contact Points

Structural Reform Division coordinates requests under the *Freedom of Information Act 1982*. Applicants seeking access under the Act to documents in the possession of Treasury should apply in writing to:

The Secretary  
Department of the Treasury  
Parkes Place  
PARKES ACT 2600  
Attention: Freedom of Information Coordinator

Requests should be accompanied by an application fee of \$30 or a written request, pursuant to subsection 30A(1) of the Act, that the application fee be waived. Telephone inquiries should be directed to the FOI Coordinator, telephone (02) 6263 3972, between 9.00 am and 5.00 pm Monday to Friday.

Officers of the Senior Executive Service in Treasury have been authorised under section 23 of the *Freedom of Information Act 1982* to make decisions granting or refusing requests for access to documents. In accordance with section 54 of the Act, an applicant may, within 30 days of receiving notification of a decision under the Act, apply to the Secretary to the Treasury, seeking an internal review of a decision to refuse a request. The application should be accompanied by the prescribed fee of \$40. A Treasury officer who has been authorised under section 23 to make decisions on internal review (usually an Executive Director) will conduct an independent review.

## Freedom of Information Activity in 1998-99

In 1998-99 Treasury received thirty-six requests for access to documents under the *Freedom of Information Act 1982*, compared with twenty-six requests in 1997-98. Further details are set out in Table 20.

Table 20: Freedom of Information Statistics 1998-99

Description	Number
<b>Requests received<sup>(a)</sup></b>	
On hand at 1/7/98	0
Received	36
<b>Breakdown across Treasury</b>	
Treasurer	0
Executive	0
Business Law Division	1
Consumer Affairs Division	1
Financial Institutions Division	3
Fiscal Policy Division	0
International and Investment Division (including FIRB)	3
Structural Policy Division	8
Taxation Policy Group	19
Directorates	1
Royal Australian Mint	0
<b>Action on requests</b>	
Access in full	8
Access in part	7
Access refused or no documents located	5
Transferred in whole <sup>(b)</sup>	1
Withdrawn	4
Current as at 30/6/99	7
<b>Internal review</b>	
Applications	4
<b>Review by Administrative Appeals Tribunal<sup>(c)</sup></b>	
Outstanding at 1/7/98	2
New applications	1
Withdrawn	0
<b>Fees and Charges</b>	
Total application fees collected	\$780
Total charges notified	\$3,254
Total charges collected	\$2,251
Total application fees and charges collected	\$3,031

(a) A request does not include an internal review or an appeal to the Administrative Appeals Tribunal (AAT).

(b) Section 16 of the FOI Act provides that, as far as possible, the most appropriate agency will deal with an FOI request, regardless of which agency receives it.

(c) Details are provided in Appendix E on page 119.

# Australian Competition Tribunal — Statement under Section 8 of the *Freedom of Information Act 1982*

The Australian Competition Tribunal (the Tribunal) is an agency within the Treasury portfolio and its section 8 statement is published in this report as the Tribunal does not publish an annual report.

## Establishment

The Tribunal was established under *the Trade Practices Act 1965* and continues under the *Trade Practices Act 1974* (the Act). Prior to 6 November 1995, the Tribunal was known as the Trade Practices Tribunal.

## Organisation

The Tribunal consists of a President and such number of Deputy Presidents and other members as are appointed by the Governor-General. A presidential member must be a Judge of a Federal Court. Other members must have knowledge of or experience in industry, commerce, economics, law or public administration. For the purposes of hearing and determining proceedings, the Tribunal is constituted by a presidential member and two non-presidential members. Currently, all presidential members are Judges of the Federal Court of Australia (Federal Court).

The Tribunal has no staff or physical resources of its own. The funds appropriated by the Parliament for the purposes of the Tribunal are managed by the Federal Court. Registry services and administrative support for the Tribunal are provided by staff of the Federal Court. The basic role of the Registry is to receive documents, arrange Tribunal sittings and general administration.



## Functions and Powers

The Tribunal is a review body. A review by the Tribunal is a rehearing or a reconsideration of a matter and it may perform all the functions and exercise all the powers of the original decision-maker for the purposes of review. It can affirm, set aside or vary the decision.

The Tribunal hears applications for review of determinations of the Australian Competition and Consumer Commission (the Commission) granting or revoking authorisations. Authorisations are granted by the Commission permitting conduct and arrangements (including company mergers and acquisitions) to be carried on that would otherwise be prohibited under the Act because of their anti-competitive effect.

The Tribunal hears applications for review of certain decisions of the Minister or the Commission in access matters. The Act establishes a legislative regime to facilitate third party access to the services of certain essential facilities of national significance, such as electricity grids or natural gas pipelines.

The Tribunal also hears applications for review of determinations of the Commission in relation to notices given by the Commission under section 93 of the Act regarding exclusive dealing.

The Tribunal also has power to inquire into and report to the Minister on whether a non-conference ocean carrier has a substantial degree of market power on a trade route.

## Arrangements for Outside Participation

Tribunal review proceedings, except under special circumstances, take place in public.

When a new review application is made to the Tribunal, the Tribunal ascertains from the Commission or the National Competition Council (the Council) the persons or bodies who made submissions to, or registered their interest with, the Commission or the Council in relation to the decision sought to be reviewed. The Tribunal directs the applicant to serve the application on each of these persons and bodies. At the same time, these persons and bodies are informed of the date on which the application will first come before the Tribunal, and of their entitlement to seek leave of the Tribunal to intervene in the proceedings.

The Tribunal may, upon such conditions as it thinks fit, permit a person to intervene in the proceedings before the Tribunal.

Those participating in proceedings may appear on their own behalf, or represent the firm which employs them or association to which they belong, subject to approval by the Tribunal, or, if they wish, may be represented by a barrister or solicitor.

## Categories of Documents Held by the Tribunal

The Tribunal maintains the following categories of documents:

- documents lodged with the Registrar in respect of particular proceedings, including applications, notices of appearance, statements of facts and contentions and witness statements;
- correspondence concerning particular proceedings before the Tribunal;
- the Tribunal's decisions and reasons for decisions;
- reports on Tribunal inquiries into shipping matters;
- register of applications made to the Tribunal;
- documents concerning administrative and financial aspects of the Tribunal's operations; and
- general correspondence.

The following categories of documents may be inspected by the public, in accordance with the Act, free of charge upon request:

- documents lodged with the Registrar in respect of particular proceedings (except where the Act or the Tribunal restricts public access on the ground of confidentiality);
- the Tribunal's decisions and reasons for decisions;
- reports on the Tribunal's inquiries into shipping matters; and
- the register of applications made to the Tribunal.

Copies of the above four categories of document may be obtained by the public upon payment of the fees set out in the Trade Practices Regulations.

## Facilities for Access to Documents

Facilities are provided for access to documents at the Tribunal address below. This office is open from 9.00 am to 4.00 pm, Monday to Friday (except public and public service holidays).

If an applicant for access does not reside in Sydney, consideration will be given to alternative arrangements with a view to reducing inconvenience to the applicant.

## FOI Applications and Initial Contact Points

General inquiries relating to freedom of information should be directed to the Registrar at the following address:

Registrar  
Australian Competition Tribunal  
Level 16  
Law Courts Building  
Queens Square  
SYDNEY NSW 2000  
Telephone: (02) 9230 8567  
Facsimile: (02) 9230 8535  
DX: 613 — Sydney

The Secretary of the Tribunal, as principal officer, has power under the *Freedom of Information Act 1982* to deny access to a document.

## Freedom of Information Activity in 1998-99

The Tribunal did not receive any requests for access to documents under the *Freedom of Information Act 1982* in 1998-99.

## LEGISLATION AND REGULATIONS SUBJECT TO REGULATION IMPACT STATEMENTS

The institution by the Government of the Regulation Impact Statement (RIS) requirement for certain new legislation reflects the Government's concern to ensure that regulations produce net benefits and to avoid unnecessary restrictions on competition. The current requirements derive from the Government's response to the recommendations made by the Small Business Deregulation Task Force and the Prime Minister's statement of 24 March 1997, *More Time for Business*.

Proposals for new legislation which restricts competition must be accompanied by evidence that the legislation is consistent with the principle that legislation should not restrict competition unless it can be demonstrated that:

- the benefits of the restriction to the community as a whole outweigh the costs; and
- the objectives of the legislation can only be achieved by restricting competition.

For the Commonwealth, this is done through the RIS process, under which a RIS must be prepared for new regulatory proposals and treaties involving regulation that directly affect business, or which have a substantial indirect effect on business, or which restrict competition. If the legislation or regulation is tabled in Parliament, the RIS is included in the explanatory material. The RIS requirement extends to tax regulations that restrict competition or have a major impact on business, but there are differences in the style and format of a Tax RIS.

A RIS sets out the relevant policy objectives along with all the viable alternatives for achieving that objective. The purpose of a RIS is to ensure that government departments and agencies fully consider the costs and benefits of all viable alternatives, with a view to choosing the alternative with the maximum positive impact.

The Office of Regulation Review (ORR) in the Productivity Commission reviews and reports annually on compliance with RIS requirements.

The ORR determined that Treasury was responsible for preparing a full RIS for four Bills tabled in 1998-99, and these are listed below. Other Bills for which a Tax RIS was required included a package of related

A New Tax System (Goods and Services) Bills 1998. A RIS for a Bill, if required, is included in the Bill's Explanatory Memorandum.

Only one subordinate instrument prepared by Treasury in 1998-99 was determined by the ORR to require preparation of a RIS, and it, too, is listed below. Other disallowable instruments were determined by the ORR to be either exempt, as having no impact on business, or excepted, as they did not substantially alter existing arrangements.

## Legislation

### Full Regulation Impact Statements Prepared

A RIS was prepared for the following legislation:

- Corporate Law Economic Reform Program Bill 1998
- Life Insurance (Conduct and Disclosure Bill) 1998
- Film Licensed Investment Company Bill 1998
- Superannuation Legislation Amendment Bill (No. 3) 1999

## Regulations

A RIS was prepared for the following regulation:

- Consumer Product Information Standard — Cosmetics  
(Revision of existing information standard.)

# EXTERNAL REPRESENTATION

## Membership of Committees, Boards and Other Bodies

In 1998-99 Treasury officers were members of various committees, boards and other bodies.

**Ted Evans**, Secretary to the Treasury: Member, by legislation, of the Board of the Reserve Bank of Australia; and Alternate Governor of the IMF for Australia.

**Gary Potts**, Executive Director, Markets Group: Chair of the Advisory Board of the Royal Australian Mint; and Secretary to the Financial Sector Advisory Council (FSAC); and Secretary to the Regional Financial Centre Task Force.

**Ken Henry**, Executive Director, Economic Group: Member of the Australian Statistics Advisory Council.

**Neil Hyden**, Chief Adviser, International: Member of the Working Party on Transparency and Accountability that reported to the special meeting of Treasurers/Finance Ministers and Central Bank Governors from 26 economies that met in Washington on 5 October 1998.

**Peta Furnell**, General Manager, Financial Institutions Division: Member of the Advisory Board of the Royal Australian Mint.

**James Horne**, General Manager, Macroeconomic Policy Division: Member of the ABS Labour Statistics Advisory Group.

**Veronique Ingram**, General Manager, Corporate Governance and Accounting Policy Division: Observer on the Australian Accounting Standards Board and Observer on the Companies and Securities Advisory Committee and its Legal Subcommittee.

**Janet Murphy**, General Manager, Consumer Affairs Division: Member of the Consumer Policy Committee of the OECD; of the Society of Consumer Affairs Professionals in Business; of the International Society of Consumer and Competition Officials; and the Financial Complaints Scheme Roundtable of Australian Securities and Investments Commission.

**Janine Murphy**, General Manager, Foreign Investment Policy Division:  
Executive Member of the Foreign Investment Review Board.

**Richard Murray**, General Manager, Domestic Economy Division:  
Member of the ABS Economic Statistics User Group.

**Michael Willcock**, General Manager, Financial Markets Division:  
Observer on the Companies and Securities Advisory Committee and its  
Legal Subcommittee.

**Raphael Cicchini**, Manager, Safety Policy Unit, Consumer Affairs  
Division: Treasury representative on 19 Standards Australia technical  
committees; and non-voting Executive Member of the Infant and  
Nursery Products Association of Australia.

**Merylin Coombs**, Manager, Balance of Payments Unit: Member of the  
Tourism Forecasting Council Technical Subcommittee.

**Peter Greagg**, Manager, Market Structure Unit, Structural Reform  
Division: represents the Commonwealth on the Council of Australian  
Governments Committee on Regulatory Reform, which considers the  
reform of cross-jurisdictional matters.

**Nicole Masters**, Manager, Trade Practices Unit, Structural Reform  
Division: Observer at meetings of the Trade Practices Committee of the  
Business Law Section of the Law Council of Australia; and attends  
meetings of the Australian Competition and Consumer Commission  
Consultative Committee.

## CONSULTANCIES

Treasury's policy and procedures on contracting services are contained in the Department's *Chief Executive's Instructions* and are based on the *Commonwealth Procurement Guidelines* issued by the Department of Finance and Administration.

The most frequent reasons for Treasury to use consultants were:

- the need for independent review;
- the need for specialist skills or knowledge not available in-house; and/or
- additional specialist skills were required.

Sixty-one consultancies valued at \$2,000 or more were contracted by Treasury during 1998-99 at a cost of \$3,086,680. The corresponding figures for 1997-98 were 53 consultancies at a cost of \$1,209,290. A further five consultancies valued at less than \$2,000 were contracted by Treasury during 1998-99 at a cost of \$5,571.

Details for 1998-99 are as follows:

**Table 21: Consultancies over \$2,000 in 1998-99 by Subprogram**

Subprogram	Consultancies (Number)	Cost (\$)
1.1 Domestic Economy	-	-
1.2 International Economy	1	195,738
1.3 Structural	-	-
1.4 Taxation	31	1,547,861
1.5 Fiscal	-	-
1.6 Debt Management	1	9,540
1.7 Investment	-	-
1.8 Financial and Currency	1	3,000
1.9 Business Law	-	-
1.10 Consumer Affairs	2	65,970
1.11 Corporate Direction and Support	25	1,264,571
<b>Total</b>	<b>61</b>	<b>3,086,680</b>



Table 22: Consultancies over \$2,000 in 1998-99

Consultant	Project	Cost (\$)	Reason
<b>Subprogram 1.2 — International Economy</b>			
Australian APEC Study Centre	Arrange APEC conference in Sydney on corporate governance	195,738	b
<b>Subprogram 1.4 — Taxation</b>			
Allert, R H, AM	Member, Review of Business Taxation	3,506	b
AMP Limited	Provide advice to the Review of Business Taxation on life insurance issues	2,846	b
Arthur Andersen	Comparison of Australian business taxation system with international experience	367,538	c
Blake Dawson Waldron	Provide advice to the Review of Business Taxation	9,700	b
Cosway Australia	Public relations services	156,887	b
Ernst &Young	Review of revenue accruals policy	6,050	a & b
Financial Engineering and Risk Management Pty Ltd	Provide advice on the development of appropriate options for the taxation of financial arrangements	15,318	b
Golsby-Smith Associates	Provide communications strategy and document framework	10,501	b
Golsby-Smith Associates	Design and facilitate Budget Group strategic planning workshop, compile and supply workbooks	5,330	b
Harrington, Michael	Preparation of index for the Review of Business Taxation	2,736	c
InfoCLEAR Consulting Pty Ltd	Editorial services for the Review of Business Taxation	180,702	b
InfoCLEAR Consulting Pty Ltd	Effective communication through document design for the Review of Business Taxation	25,779	b
InfoCLEAR Consulting Pty Ltd	Editorial services for the Community Education Information Program	15,914	b
Interactive Consulting Pty Ltd	Advice on tax reform for the Community Education and Information Program	24,088	b
Joss, Robert	Member, Review of Business Taxation	3,256	b
Krever, Professor Richard	Member, Review of Business Taxation Secretariat	71,254	b
McCleary, Alice (Inverton Pty Ltd)	Member, Review of Business Taxation Secretariat	93,830	b
McKinsey & Co	Provided services as members of the Review of Business Taxation Secretariat	117,542	a & b
Montague Leong Design Pty Ltd	Document design and presentation for Review of Business Taxation Secretariat	6,762	b & c
Montague Leong Design Pty Ltd	Advice on effective communication through design for Review of Business Taxation Secretariat	51,555	b

Table 22: Consultancies over \$2,000 in 1998-99 (continued)

Consultant	Nature	Cost (\$)	Reason
<b>Subprogram 1.4 — Taxation (cont)</b>			
Plain English Language Consultancy Services	Editorial assistance of documentation for a community education and information program on the tax system	4,836	b & c
PricewaterhouseCoopers	Provide communications strategy and document framework	16,000	b
PriceWaterhouseCoopers	Tax Consultative Committee	31,014	b
Ralph, J R, AO	Chairman, Review of Business Taxation	24,535	a & b
Salmat Fulfilment Services	Logistical support for the distribution of Treasury publications	7,585	b & c
Tannock, Professor Peter	Tax Consultative Committee	3,831	b
Tudibaring Pty Ltd	Consultative brief on the taxation of hybrid instruments	12,416	b
Vann, Professor Richard	Member, Review of Business Taxation Secretariat	89,250	b
Worthington Di Marzio	Concept evaluation tax reform information	28,950	b
Worthington Di Marzio	Qualitative market research	28,000 <sup>i</sup>	b
Worthington Di Marzio	Benchmark tracking and evaluation	130,350	b
<b>Subprogram 1.6 — Debt Management</b>			
Mercer Cullen Egan Dell	Remuneration information and advice	9,540	b
<b>Subprogram 1.8 — Financial and Currency</b>			
Professional Public Relations Pty Ltd	Provide speech writing consultancy	3,000	b
<b>Subprogram 1.10 — Consumer Affairs<sup>ii</sup></b>			
Grey Advertising Canberra	Product recalls internet system project development phase stages 2 and 3	40,970	b
Monash University Accident Research Unit	Study into consumer - related injury in older persons	25,000	b
<b>Subprogram 1.11 — Corporate Direction and Support</b>			
ANU — Margaret Ford	OH&S advice — Treasury building refurbishment	2,403	b
Brightstar Information Technology	Restructure — systems implementation	187,665	b
Brindabella Consulting	Interviewer skills workshops	4,400	b
Bulmer Business Communications Pty Ltd	Presentation skills graduate training	15,540	b
Cameron and Associates	Management feedback program	31,700 <sup>iii</sup>	b
Cameron and Associates	Career outplacement advice	10,500	b
Deloitte Consulting/ICS	SAP Financial Management System	157,962	b
EASACT Davidson Trahairre	Employee assistance program	9,800	b
Hyslop, Robert	Preparation of index for the Treasury Annual Report	2,250	b

Table 22: Consultancies over \$2,000 in 1998-99 (continued)

Consultant	Nature	Cost (\$)	Reason
<b>Subprogram 1.11— Corporate Direction and Support (cont)</b>			
Improved Communication Skills (ACT)	Advanced reading training for graduates	6,000	b
Improved Communication Skills (ACT)	Advanced reading workshop	3,100	b
Interaction Consulting Group	Economics for non-economists training	3,000	b
Interaction Consulting Group	Performance management training for Treasury graduates	9,100	b
Interaction Consulting Group	People skills for graduates	8,920	b
Interaction Consulting Group	Telephone skills training for IT help desk	2,700	b
Jenny O'Donnell & Associates	Change management consultancy services	104,730	b
M W Consulting Services Pty Ltd	Accrual Budgeting training	4,875	b
OTT Group Pty Ltd	SAP R/3 training and documentation	21,150	b
People & Strategy Pty Ltd	Management skills workshop	10,350	b
PricewaterhouseCoopers	SAP functionality review	48,250	b
PricewaterhouseCoopers	Preparation of the 1997-98 administered financial statements	52,525	b
Rushworth Consultancy	Effective writing workshops and advanced writing for Treasury Graduates	10,500	b
T4 Protective Security	Protective security risk review — Treasury building refurbishment project	14,500	b
WorkHealth Promotion	Health week	6,225	b
World Competitive Practices	Review of Treasury policy areas	536,426	b

(a) Need for an independent review.

(b) Specialist skill or knowledge not available in-house.

(c) Additional specialist skills were required.

**Notes**

- i. This consultancy was raised in 1997-98.
- ii. Reported on for the period 21/10/98 to 30/6/99 — information on the period 1/7/99 to 20/10/98 can be obtained from the Department of Industry, Science and Resources.
- iii. This consultancy was raised in 1997-98.

## ADVERTISING AND MARKET RESEARCH EXPENDITURE

The following table lists 1998-99 Departmental expenditure on advertising:

Table 23: 1998-99 Departmental Expenditure for Advertising

Vendor	Purpose	Cost (\$)
AusInfo	Recruitment	72,765.65
Australian Financial Review	Recruitment	17,670.67
AIS Media	Advertising seminars on the Corporate Law Economic Reform Program	11,372.71
AIS Media	Advertising Review of Business Taxation seminars	20,137.50
TMP Worldwide Pty Ltd	Advertising taxation reforms and calling for submissions	6,378.77
AusInfo	Publishing various statutory notices relating to foreign investment proposals notified under the <i>Foreign Acquisitions and Takeovers Act 1975</i>	40,493.08
AusInfo	Advertising legislation	19,622.22
<b>Total</b>		<b>188,440.60</b>

A total of \$10,757,823.84 was also expended on an information and education program to inform the public of the nature of the Australian taxation system and the changes proposed to reform it. This expenditure was funded through the Community Education and Information Program (CEIP) on the tax system.

The following table lists the expenditure:

Table 24: 1998-99 CEIP Expenditure for Advertising

Vendor	Cost (\$)
Foote Cone & Belding	6,000.00
M & C Saatchi	6,000.00
AIS Media	7,327,025.12
The Photo Library Pty Ltd	6,903.00
McCann-Erickson Advertising Pty Ltd	3,250,431.48
Department of Workplace Relations and Small Business	161,464.24
<b>Total</b>	<b>10,757,823.84</b>

## PUBLIC INFORMATION

### Speeches and Formal Presentations

**Ted Evans**, Secretary to the Treasury, presented the Ninth Annual Colin Clark Memorial Lecture in Brisbane on 4 June 1999, on *Economic Nationalism and Performance: Australia from the 1960s to the 1990s*. He also delivered an address on *The Fiscal and Economic Outlook* to the Australian Business Economists in Sydney on 19 May 1999; and tabled a statement, on behalf of the constituency of which Australia is a member, at the IMF Interim Committee meeting on 4 October 1998.

**Janet Murphy**, General Manager, Consumer Affairs Division, delivered the following speeches in 1998-99:

- *General Insurance Enquiries and Complaints Scheme* delivered to the Review of the General Insurance Code of Practice Forum in Sydney on July 1998.
- *Commonwealth Service Charters Implementation* delivered to a Society of Consumer Affairs Professionals in Business (SOCAP) Service Charters Seminar in Adelaide on August 1998.
- *Codes of Conduct and Industry Based Dispute Resolution Scheme* delivered to an International Society of Competition and Consumer Officials meeting in Sydney on November 1998.
- *General Insurance Enquiries and Complaints Scheme* presented to the General Insurance Claims Review in Sydney on November 1998.
- *Codes of Conduct* at a SOCAP Summit on Computers, Information Technology and Customer Service in Melbourne on March 1999.
- *Consumer Protection and Electronic Commerce* at a National Office of the Information Economy Roundtable on Seals of Assurance in Canberra on May 1999.

**Janine Murphy**, General Manager, Foreign Investment Policy Division, gave a presentation, *Foreign Direct Investment, Development Finance and Financial Fragility* at the OECD workshop on Foreign Direct Investment Liberalisation, Financial Crises and Multilateral Rules for Investment in Bangkok on 9 November, 1998. She also gave a speech, *History and Benefits of Australia's Foreign Direct Investment Policy and Current Restrictions in*

*the Real Estate Sector*, to the Australian Institute of Conveyancers in Adelaide on April 1999.

**Michael Willcock**, General Manager, Financial Markets Division and **Sue Roald**, **Vicki Wilkinson** and **Ruth Smith**, Financial Markets Division, presented a public seminar on the consultation paper entitled *Financial Products, Service Providers and Markets — An Integrated Framework (Implementing CLERP 6)* in Sydney on 17 March 1999. Similar presentations were given in Brisbane on 18 March, Melbourne on 26 March, Adelaide on 8 April, Perth on 9 April and Darwin on 14 April (by various combinations of the initial presenters).

**Jim Murphy**, Chief Adviser, Corporate Law Reform, Markets Group, addressed the Corporate Governance in APEC, Rebuilding Asian Growth Seminar in Sydney on 2-3 November 1998.

**Peter Downes**, Specialist Adviser, Modelling, Domestic Economy Division, made a presentation at the Sixth International Conference on the Asia Pacific Economy (Asia-Pacific Economic Review/Economic Modelling Bureau of Australia) on *Crisis in Asia — Impact on Australia* in Canberra in August 1998. He also delivered a presentation on *Aspects of the Asia Crisis* at the Reserve Bank of Australia Seminar Series in Sydney in August 1998. Peter Downes also presented evidence to the Australian Industrial Relations Commission hearing on the Safety Net Review 1998-99 in Melbourne in March 1999.

**Raphael Cicchini**, Manager, Safety Policy Unit, Consumer Affairs Division gave a presentation on *Government Consumer Product Safety Arrangements* to the Australian Competition and Consumer Commission's Product Safety Summit in Melbourne on 17 November 1998. He also gave a presentation on *Injury Prevention, The Challenge of Developing Safety Policy*, to the 3<sup>rd</sup> National Injury Prevention and Control Conference in Brisbane on 12 May 1999.

**James Holloway**, Domestic Economy Division, presented *A User's View of the Data* to the Australian Bureau of Statistics in Canberra on 23 September 1998.

**Peter Biggs**, Foreign Investment Policy Division, gave a presentation on *Foreign Investment Policy* to Investment 2000 in Canberra in December 1998.

**Les Pascoe**, Corporate Governance and Accounting Policy Division, presented *Accounting Standard Setting Arrangements* to the Accounting

Association of Australia and New Zealand in Adelaide on 4 July 1998; and *Accounting and Valuation Rules, Legal Framework and Corporate Governance* to the Workshop on Financial Sector Reform (sponsored by the East Asia Analytical Unit, Department of Foreign Affairs and Trade, in cooperation with the National Centre for Development Studies, Australian National University) in Canberra on 24 February 1999.

**Sandra Patch**, Corporate Governance and Accounting Policy Division, addressed New Zealand officials at the Australia — New Zealand Business Law Harmonisation Meeting in Canberra on 18 September 1998. She also gave a presentation entitled *The Corporate Governance and Directors' Duties Aspects of the Corporate Law Economic Reform Program Bill 1998* to the New Zealand Business Law Forum in Wellington, New Zealand on 10 March 1999. Sandra Patch also addressed Vietnamese officials on corporate governance issues in Canberra on 25 May 1999.

**Sue Roald**, Financial Markets Division, gave a presentation on the CLERP 6 Consultation Paper at a Business Law Education Centre Conference on the business implications of CLERP 6 in Sydney on 23 March 1999.

**Andrew Sellars**, Corporate Governance and Accounting Policy Division, gave a paper on *Recent Developments in Corporate Insolvency* on insolvency law in Sydney on 29 March 1999, and in Melbourne on 20 April 1999. He also gave presentations on *Financial System Reform* to the annual conferences of the Australian Friendly Societies Pharmacies Association in Launceston on 26 October 1998, and to the Queensland Friendly Societies Pharmacies Association on Hamilton Island on 29 May 1999.

**Mark Sewell**, International Finance Division, gave a presentation on *Australia and the ADB* to a Community Aid Abroad seminar held in Canberra on 9 March 1999.

**Vicki Wilkinson**, Financial Markets Division, gave a presentation entitled *Progress with the Corporate Law Economic Reform Program* to the Corporate Law Teachers Association 1999 Conference on 9-10 February 1999. She also gave presentations on the CLERP 6 consultation paper to the Sydney Futures Exchange on 17 March 1999 and on *The Treasury View of CLERP 6* to the Mercantile Mutual Compliance Conference on 18 June 1999.

## Presentations by Treasury Staff on the Review of Business Taxation

**Dan Buchler**, Review of Business Taxation Division, gave a presentation to the Biotechnology Venture Capital Forum on implications of *A Strong Foundation* for the bio-technology industry in Sydney on 14 December 1998.

**Alan Preston**, Review of Business Taxation Division, gave a presentation to the Corporate Consultative Committee on issues arising from *A Strong Foundation* in Canberra on 1 December 1998. He also gave a presentation to the Australian Financial Review CFO Executive Forum on issues arising from *A Platform for Consultation* in Sydney on 27 April 1999 and to the Taxation Institute of Australia, NSW Annual State Convention on issues arising from *A Platform for Consultation* in Sydney in May 1999.

**Richard Wood**, Review of Business Taxation Division, gave a presentation on *The Taxation of Debt, Equity and Hybrid Arrangements* to the ATAX/University of New South Wales, International Spring School in Sydney on 26-28 October, 1998.

For a full list of all presentations given by the Review of Business Taxation see the Review's final report *A Tax System Redesigned* which is available on the Treasury website at <http://www.rbt.treasury.gov.au> or through AusInfo Bookshops.

## University Presentations by Treasury Staff

**Peter Biggs**, Foreign Investment Policy Division, gave a lecture *Multilateral Agreement on Investment in the Context of Global Change*, to Centre for Public Management, Monash University in Melbourne in August 1998. He also delivered a lecture, *Investment Policy and Global Change*, to Centre for Public Management, Monash University in Melbourne on March 1999 and a presentation, *Investment Policy and Global Change*, to *Economics Seminar*, University of New England in Armidale in November 1998.

**Rosemary Lohmann**, Records Administration, gave a presentation at the University of Canberra on Accountability and Record Keeping Policies and Practices in Canberra on 18 March 1999.

**May Priddle**, Information Services, delivered a lecture on the role of special libraries at the University of Canberra on 25 August 1998.



A number of senior Treasury officers gave presentations about the Department and policy advising to universities as part of the Department's 1999 Treasury Graduate Recruitment Program

**Richard Murray**, Domestic Economy Division, and **Natalie Horvat**, Budget Policy Division, at Murdoch, Western Australia and Curtin Universities.

**Peta Furnell**, Financial Markets Division, and **Kevin Playford**, Commonwealth-State Relations Division, at Sydney, Macquarie and New South Wales Universities.

**Andrew Thomas**, International Economy Division, at the University of Tasmania.

**David Love**, Financial Markets Division and **Kylie Addison**, Macroeconomic Policy Division at Melbourne, Monash and LaTrobe Universities.

**Kevin Playford**, Commonwealth-State Relations Division, and **Paul Grimes**, Budget Policy Division, at Australian National University and the University of Canberra.

**Laurene Edsor**, Retirement and Personal Income Division, and **Melanie Hay**, Domestic Economy Division, at Adelaide and Flinders Universities.

**Nicole Pearson**, Structural Reform Division, and **Andrew Thomas**, International Economy Division, at Queensland, Griffith and James Cook Universities.

## Treasury Economic Roundup

Treasury publishes the *Economic Roundup* four times a year. Each issue contains an overview of international and domestic economic developments, articles drawing on research and activities in Treasury related to current economic issues, and a brief statistical appendix containing tables and charts on key economic data.

Articles published in the *Economic Roundup* over the past year were:

### Winter 1998

Reform of the Australian Financial System; and

The Market for Corporate Control: Promoting Productive Investment.

### Spring 1998

1997-98 In Review: A Resilient Australian Economy;

Does Demand Create Poor Quality Supply? A Critique of Alternative Distributional Analyses; and

Initiatives to Improve Fundraising in the Australian Capital Market.

### Summer 1999

Recent Movements in the Labour Force Participation Rate;

Report of the Task Force on International Financial Reform;

Price Regulation of Utilities; and

Australian Net Private Wealth.

### Autumn 1999

Economic Policy Reform and Australia's Recent Economic Performance;

Financial Products, Service Providers and Markets — An Integrated Framework;

Reform of Commonwealth-State Financial Relations; and

The Taxation of Hybrid Financial Arrangements.

## Budget Papers

*Budget Speech 1999-2000;*

*Budget Strategy and Outlook 1999-2000 — Budget Paper No. 1;*

*Budget Measures 1999-2000 — Budget Paper No. 2;*

*Federal Financial Relations 1999-2000 — Budget Paper No. 3;*

*The Commonwealth Public Account 1999-2000 — Budget Paper No. 4;*  
*Budget Overview and Economic Outlook 1999-2000;* and  
*Portfolio Budget Statements, 1999-2000 — Treasury Portfolio.*

## Annual Publications

*Advisory Panel on the Marketing in Australia of Infant Formula: Annual Report 1997-98.* Report to Government on industry compliance with the *Marketing in Australia of Infant Formulas: Manufacturers and Importers Agreement.*

*Australia and the Asian Development Bank 1997-98:* Annual Report to the Parliament.

*Australia and the IMF 1997-98:* Annual Report to the Parliament under the *International Monetary Agreements Act 1947.*

*Australia and the World Bank 1997-98:* Annual Report to the Parliament under the *International Monetary Agreements Act 1947* and the *International Bank for Reconstruction and Development (General Capital Increase) Act 1989.*

*Charter of Budget Honesty,* August 1998.

*Commonwealth Debt Management,* 1997-98.

*Commonwealth National Competition Policy Annual Report 1997-98.* This publication incorporates the former *Commonwealth Competitive Neutrality Annual Report* and the *Commonwealth Legislation Review Annual Report.*

*Do we have any of your money?* Statement of unclaimed moneys under the *Banking Act 1959* for the year ending December 1997.

*Foreign Investment Review Board Report, 1997-98.*

*The Treasury Annual Report 1997-98.*

## Taxation Reform

*An International Perspective,* December 1998. Information Paper by the Review of Business Taxation (Ralph Review).

*A Platform for Consultation*, February 1999. Information Paper by the Review of Business Taxation (Ralph Review).

*A Strong Foundation*, November 1998. Discussion Paper by the Review of Business Taxation (Ralph Review).

*The Australian Taxation System: In Need of Reform*, September 1998.

*Tax Reform: Not a New Tax, a New Tax System*, August 1998.

*Tax Reform: Not a New Tax, a New Tax System*, (Householder Booklet) August 1998.

*The New Tax System: A Simple Guide to the GST*, August 1998.

*The New Tax System: The GST — How it Works*, August 1998.

*The New Tax System: Working for Small Business*, August 1998.

*Report of the Tax Consultative Committee*, November 1998.

## Other Publications

*Australian Corporate Governance Training Compendium: A contribution to the initiative on strengthening corporate governance within APEC*, May 1999.

Australian Securities Commission (Amendment) Regulations 1998 (No. 1), September 1998.

Cheques and Payment Orders Regulations (Amendment) 1998 (No. 238), July 1998.

*Consumer Protection in Electronic Commerce: Exposure Draft Policy Framework*, May 1999.

*Consumer Redress Study*, June 1999.

*Corporate Law Economic Reform Program Bill 1998*, December 1998.

Corporate Law Economic Reform Program, Proposals for Reform: *Financial Products, Service Providers and Markets — An Integrated Framework (Implementing CLERP 6)*, March 1999.

Corporations (Amendment) Regulations 1998 (No. 9), September 1998.

Corporations (Amendment) Regulations 1999 (No. 1), March 1999.

Corporations (Amendment) Regulations 1999 (No. 3), June 1999.

Corporations (Fees) Amendment Regulations 1998 (No. 2),  
September 1998.

Corporations Regulations 1998 (No. 239), July 1998.

*Fiscal Policy Under Accrual Accounting*, April 1999.

*Keeping Baby Safe: A Guide to Nursery Furniture*, September 1998.

*Making Transparency Transparent: An Australian Assessment*, March 1999.

*Mid Year Economic and Fiscal Outlook*, December 1998.

Partnerships and Associations Application Order 1999 (No. 1),  
June 1999.

*Pre-election Economic and Fiscal Outlook*, September 1998.

*Prescribed Codes of Conduct*, May 1999.

*Safe Toys for Kids*, November 1998.

*Superannuation Legislation Amendment (Resolution of Complaints) Act 1998*,  
December 1998.

*Task Force on International Financial Reform Report*, October 1998.

## Conference Papers

**Bruce Bacon**, *Household Wealth and the Aged — An Income Distribution Survey Analysis*, Conference Paper 98/3, The Sixth Colloquium of Superannuation Researchers, University of Melbourne, 9-10 July 1998.

**Bruce Bacon**, *Ageing in Australia: Some Modelling Results and Research Issues*, Productivity Commission Conference on Policy Implications of the Ageing of Australia's Population, Conference Paper 99/1, March 1999.

**Downes P. and Bernie, K. (1999)**, *The Macroeconomics of Unemployment in the Treasury Macroeconomic (TRYM) Model* presented at the Reserve Bank of Australia Seminar Series in Sydney in January 1999.

**Julie Tinnion**, *Provision for Retirement — Who Does What? Distribution of Superannuation Contributions, Lump Sum Payments and Capital Incomes of Tax*

*Filers 1995-96: New National Estimates*, Conference Paper 98/1, The Sixth Colloquium of Superannuation Researchers, University of Melbourne, 9-10 July 1998.

**Julie Tinnion and George Rothman**, *Retirement Income Adequacy and the Emerging Superannuation System — New Estimates*, Conference Paper 99/2, The Seventh Colloquium of Superannuation Researchers, University of Melbourne, 8-9 July 1999.

**Nicole Masters**, Structural Reform Division, presented a paper *Exemptions and Exceptions to Australia's Competition Law and Policies* to the APEC Workshop on Competition Policy and Deregulation in Kuantan, Malaysia on 7-8 September 1998.

**George Rothman**, *Projections of Key Aggregates for Australia's Aged*, Conference Paper 98/2, The Sixth Colloquium of Superannuation Researchers, University of Melbourne, 9-10 July 1998.

## Articles

**Gerard Antioch**, *Fiscal Policy Dynamics in Australia and New Zealand*, Applied Economics Letters, Vol. 4, No. 9, September 1998.

**Richard Wood**, *The Taxation of Debt, Equity and Hybrid Arrangements*, Canadian Tax Journal, Vol. 47, No. 1, 1999.

**Paul O'Mara, Scott Bartley, Neil Ferry, Robert Wright, Michelle Calder and Justin Douglas**, *Some Issues Affecting the Macroeconomic Environment* for the Agricultural and Resource Sectors: The Case of Fiscal Policy, The Australian Journal of Agricultural and Resource Economics, 43(2), June 1999, pp. 149-177.

## Reports Concerning Treasury Tabled by Parliamentary Committees

- Senate Economics Legislation Committee, *Consideration of Estimates* June 1998 and February 1999.
- Senate Select Committee on a New Tax System, *First Report*, 18 February 1999.

- Senate Select Committee on *Socio-Economic Consequences of National Competition Policy*, March 1999.
- House of Representatives Standing Committee on Economics, Finance and Public Administration, *Regional Banking Services: Money too Far Away*, 22 March 1999.
- Joint Standing Committee on Treaties, *Report 18: Multilateral Agreement on Investment: Final Report*, 22 March 1999.
- Senate Environment, Communications, Information Technology and the Arts References Committee, *Inquiry into The GST and a New Tax System*, 29 March 1999.
- Government response to the 15<sup>th</sup> Report of the Senate Select Committee on Superannuation, *Superannuation Guarantee: Its Track Record*, 29 March 1999.
- Government response to the Seventeenth Report of the Senate Select Committee on Superannuation, *Super & Broken Work Patterns*, 29 March 1999.
- Senate Community Affairs References Committee, *Report on the GST and a New Tax System*, 30 March 1999.
- Senate Employment, Workplace Relations, Small Business and Education References Committee, *Inquiry into the GST and a New Tax System*, 31 March 1999.
- Senate Select Committee on a New Tax System, *Main Report*, 19 April 1999.
- Senate Select Committee on a New Tax System, *Report on Commonwealth-State Financial Arrangements Bills, Luxury Car Tax Bills and Wine Equalisation Tax Bills*, 30 April 1999.
- Parliamentary Joint Committee on Corporations and Securities, *Report on the Corporate Law Economic Reform Program Bill 1998*, 12 May 1999.
- Senate Economics Legislation Committee, *Financial Sector Reform Bills*, 13 May 1999.
- Senate Economics Legislation Committee, *Superannuation Legislation Amendment Bill (No. 3) 1999*, 22 June 1999.

# RECONCILIATION OF PROGRAM AND APPROPRIATION ELEMENTS

Table 25: Summary of Resources — Reconciliation of Program and Appropriation Elements for 1998-99

Sub-Program No	Approp Bill No 1 +	Approp Bill No 2 +	Special Approps +	Section 31 Receipts =	Program Approps -	Adjustments <sup>(1)</sup> =	Program Outlays
1.1	4,070 +	— +	— +	16 =	4,086 -	16 =	4,070
1.2	22,670 +	1,270,313 +	— +	215 =	1,293,198 -	1,286,636 =	6,562
1.3	2,522 +	— +	— +	2 =	2,524 -	2 =	2,522
1.4	10,454 +	12,801 +	— +	11 =	23,266 -	11 =	23,255
1.5	2,577 +	25,000 +	23,702,795 +	18 =	23,730,390 -	6,951,554 =	16,778,836
1.6	288,276 +	— +	13,731,123 +	2 =	14,019,402 -	6,698,004 =	7,321,398
1.7	2,216 +	— +	— +	2 =	2,218 -	3 =	2,215
1.8	30,842 +	— +	10,570 +	4 =	41,416 -	41,363 =	53
1.9	3,713 +	— +	— +	21 =	3,734 -	21 =	3,713
1.10	2,109	— +	— +	1 =	2,110 -	1 =	2,109
1.11	16,619 +	— +	— +	361 =	16,980 -	392 =	16,588
<b>Total</b>	<b>386,068 +</b>	<b>1,308,114 +</b>	<b>37,444,488 +</b>	<b>653 =</b>	<b>39,139,324 -</b>	<b>14,978,002 =</b>	<b>24,161,322</b>

	(\$000)	(\$000)
<b>Adjustments</b>		
<b>Plus Trust Account Transactions Affecting Outlays</b>		
Subprogram 1.6		320,227
<b>Plus Loan Fund Transactions Affecting Outlays</b>		
Subprogram 1.6		404,314
<b>Plus CRF Receipts Offset Within Outlays</b>		
Subprogram 1.1	16	
Subprogram 1.2	228	
Subprogram 1.3	2	
Subprogram 1.4	11	
Subprogram 1.5	199,601	
Subprogram 1.6	1,449,390	
Subprogram 1.7	3	
Subprogram 1.8	3,325	
Subprogram 1.9	21	
Subprogram 1.10	1	
Subprogram 1.11	392	
		1,652,990
<b>Less Appropriations Classified as Revenue, Financing Transactions or Net Advances</b>		
Subprogram 1.2	1,286,408	
Subprogram 1.5	6,751,952	
Subprogram 1.6	4,524,073	
Subprogram 1.8	38,038	
		12,600,471
<b>Total</b>		<b>14,978,002</b>