



## Joint Committee of Public Accounts and Audit

### Inquiry into Australian Government Procurement Contract Reporting

#### Submission by the Australian National Audit Office

1. Procurement is a significant activity and an integral part of the way the Australian Government conducts business and provides services. The Department of Finance's publication '*Statistics on Australian Government Procurement Contracts*' reported that in 2016-17, 64 092 contract notices were published on AusTender with a total value of \$47.4 billion.
2. The Australian Government has established a framework of rules, tools and guidance to ensure accountability and transparency in Government contracts. The Commonwealth Procurement Rules (CPRs) issued by the Minister for Finance outline the Government's procurement policy framework. The key focus of the framework is on those factors that must be considered by entities to meet the core requirement of achieving value for money.
3. In view of the large number of procurements undertaken and the centrality of this activity to the operation of government and program delivery, the ANAO continues to audit entities' procurement practices.
4. Inaccurate contract reporting has been discussed in numerous ANAO audits. Most recently, the audit [Limited Tender Procurement](#)<sup>1</sup> found that only 41 of 155 contracts examined, correctly reported all details on AusTender. Common issues included inaccuracies in contract dates, contract values, procurement method, and categories of procurement.
5. This inquiry will consider the recently tabled Information Report on Australian Government Procurement Contract Reporting that seeks to provide greater transparency on procurement contracting activity in the Australian Public Service.

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<sup>1</sup> Table 3.1: Contract notice reporting errors

6. This report was tabled under the *Auditor-General Act 1997 (section 25)* which enables the Auditor-General at any time to cause a report to be tabled in either House of the Parliament on any matter.
7. This information report is neither an audit nor an assurance review. This means that no conclusions or opinions are presented. The report contains ANAO analysis of publicly available data published by the Department of Finance on public sector procurement contracting activity. The ANAO has not tested the integrity of the underlying data contained in this report and, accordingly does not provide any assurance in respect of the reliability of that data.
8. The analysis contained in this report is based on the reported contract notice data as of the date it was extracted. Contract notices may be amended or updated at any time, which would alter the results. In addition, contract notifications may not reflect actual expenditure in each instance.
9. This report covers a range of themes and analysis of the Australian Government's centralised publication of contract notices. The report aims to provide insight and information addressing the following areas:
  - The volume and value of Government procurement contracts by entity, product/service categories, and other characteristics;
  - Entities' procurement contract behaviour in regards to the timing of procurements during each financial year;
  - Entities use of procurement methods, panels, confidentiality clauses and contract amendments;
  - Accuracy and timeliness of entities' procurement contract reporting; and
  - Reporting on the number and value of procurement contracts undertaken with Small to Medium Enterprises (SMEs).
10. The Secretariat of the Joint Committee of Public Accounts and Audit requested that the ANAO provide the underlying data to a number of Figures in the report to assist the Committee's understanding of the information presented in the graphs. The requested data is provided at Attachment A to this submission. Background on the data and methodology used, and the approach to analysis is set out in Appendix 1 of the [Australian Government Procurement Contract Reporting](#) report.

ATTACHMENT A

Figure 3.2: Proportion of contract value by entity (2012–13 to 2016–17)<sup>2 3 4</sup>

Control Report Agency Name	Custom United Nations Standard Products and Service Code	Contract Value (\$)
Attorney-General's Department	Building and Construction and Maintenance Services	26,507,407.84
Attorney-General's Department	Commercial and Military and Private Vehicles and their Accessories and Components	11,292,989.12
Attorney-General's Department	Defence and Law Enforcement and Security and Safety Equipment and Supplies	57,528,356.47
Attorney-General's Department	Healthcare Services	10,650,878.74
Attorney-General's Department	Information Technology Broadcasting and Telecommunications/Engineering and Research and Technology Based Services	172,022,314.42
Attorney-General's Department	Management and Business Professionals and Administrative Services	410,009,607.96
Attorney-General's Department	Other	156,586,814.47
Attorney-General's Department	Politics and Civic Affairs Services	21,422,432.92
Australian Office of Financial Management	Building and Construction and Maintenance Services	1,984,029.00
Australian Office of Financial Management	Defence and Law Enforcement and Security and Safety Equipment and Supplies	12,722.60
Australian Office of Financial Management	Information Technology Broadcasting and Telecommunications/Engineering and Research and Technology Based Services	520,493.61
Australian Office of Financial Management	Management and Business Professionals and Administrative Services	5,062,374.95
Australian Office of Financial Management	Other	137,205,836.70
Australian Office of Financial Management	Politics and Civic Affairs Services	411,930.00
Australian Taxation Office	Building and Construction and Maintenance Services	318,393,191.48

<sup>2</sup> ANAO has combined the categories of 'Information Technology Broadcasting and Telecommunications' and 'Engineering and Research and Technology Based Services'.

<sup>3</sup> Other includes all other categories of contracts.

<sup>4</sup> Significant year-by-year increases in the categories are impacted by high value, long-term contracts commencing in the respective financial years. Examples include: Telecommunications – Telecommunications Universal Service Management Agency \$6.4 billion 20-year Telstra Contract for Universal Service Obligations (12-13) | Building and Construction and Maintenance Services – Department of Defence \$3.9 billion for two 7-year contracts for estate maintenance (14-15) | Politics and Civil Affairs – Department of Social Services 5-year contracts with multiple Work for the Dole providers (15-16) | Healthcare – National Blood Authority \$8.8 billion 10-year contract with Red Cross for blood services (16-17).

Control Report Agency Name	Custom United Nations Standard Products and Service Code	Contract Value (\$)
Australian Taxation Office	Commercial and Military and Private Vehicles and their Accessories and Components	24,000.00
Australian Taxation Office	Defence and Law Enforcement and Security and Safety Equipment and Supplies	8,819,987.21
Australian Taxation Office	Healthcare Services	17,807,201.11
Australian Taxation Office	Information Technology Broadcasting and Telecommunications/Engineering and Research and Technology Based Services	1,119,241,620.80
Australian Taxation Office	Management and Business Professionals and Administrative Services	2,898,108,554.47
Australian Taxation Office	Other	701,289,820.58
Australian Taxation Office	Politics and Civic Affairs Services	99,906,531.37
Department of Agriculture and Water Resources	Building and Construction and Maintenance Services	11,887,256.48
Department of Agriculture and Water Resources	Commercial and Military and Private Vehicles and their Accessories and Components	2,231,393.28
Department of Agriculture and Water Resources	Defence and Law Enforcement and Security and Safety Equipment and Supplies	11,774,111.64
Department of Agriculture and Water Resources	Healthcare Services	2,558,905.66
Department of Agriculture and Water Resources	Information Technology Broadcasting and Telecommunications/Engineering and Research and Technology Based Services	125,762,829.88
Department of Agriculture and Water Resources	Management and Business Professionals and Administrative Services	457,473,416.40
Department of Agriculture and Water Resources	Other	398,840,781.90
Department of Agriculture and Water Resources	Politics and Civic Affairs Services	3,201,853.93
Department of Communications and the Arts	Building and Construction and Maintenance Services	6,240,831.22
Department of Communications and the Arts	Defence and Law Enforcement and Security and Safety Equipment and Supplies	784,416.00
Department of Communications and the Arts	Healthcare Services	45,817.80
Department of Communications and the Arts	Information Technology Broadcasting and Telecommunications/Engineering and Research and Technology Based Services	82,270,288.32
Department of Communications and the Arts	Management and Business Professionals and Administrative Services	217,642,968.37

Control Report Agency Name	Custom United Nations Standard Products and Service Code	Contract Value (\$)
Department of Communications and the Arts	Other	148,716,330.78
Department of Communications and the Arts	Politics and Civic Affairs Services	7,705,008.80
Department of Defence / DMO	Building and Construction and Maintenance Services	19,195,183,151.53
Department of Defence / DMO	Commercial and Military and Private Vehicles and their Accessories and Components	39,526,125,609.03
Department of Defence / DMO	Defence and Law Enforcement and Security and Safety Equipment and Supplies	7,595,886,719.12
Department of Defence / DMO	Healthcare Services	2,882,191,640.97
Department of Defence / DMO	Information Technology Broadcasting and Telecommunications/Engineering and Research and Technology Based Services	15,058,177,277.86
Department of Defence / DMO	Management and Business Professionals and Administrative Services	8,214,058,740.61
Department of Defence / DMO	Other	19,181,299,857.37
Department of Defence / DMO	Politics and Civic Affairs Services	310,660,058.19
Department of Education and Training	Building and Construction and Maintenance Services	5,741,052.58
Department of Education and Training	Commercial and Military and Private Vehicles and their Accessories and Components	12,520.00
Department of Education and Training	Defence and Law Enforcement and Security and Safety Equipment and Supplies	53,028.00
Department of Education and Training	Healthcare Services	13,464.00
Department of Education and Training	Information Technology Broadcasting and Telecommunications/Engineering and Research and Technology Based Services	72,901,948.04
Department of Education and Training	Management and Business Professionals and Administrative Services	215,028,033.87
Department of Education and Training	Other	1,100,747,408.30
Department of Education and Training	Politics and Civic Affairs Services	72,289,442.48
Department of Employment	Building and Construction and Maintenance Services	20,092,573.80
Department of Employment	Commercial and Military and Private Vehicles and their Accessories and Components	185,388.21

Control Report Agency Name	Custom United Nations Standard Products and Service Code	Contract Value (\$)
Department of Employment	Defence and Law Enforcement and Security and Safety Equipment and Supplies	882,882.80
Department of Employment	Healthcare Services	260,000.00
Department of Employment	Information Technology Broadcasting and Telecommunications/Engineering and Research and Technology Based Services	358,716,518.10
Department of Employment	Management and Business Professionals and Administrative Services	404,382,872.18
Department of Employment	Other	196,433,034.48
Department of Employment	Politics and Civic Affairs Services	8,924,335,152.94
Department of Finance	Building and Construction and Maintenance Services	468,216,193.68
Department of Finance	Commercial and Military and Private Vehicles and their Accessories and Components	17,130,851.49
Department of Finance	Defence and Law Enforcement and Security and Safety Equipment and Supplies	3,140,147.23
Department of Finance	Healthcare Services	2,999,804.85
Department of Finance	Information Technology Broadcasting and Telecommunications/Engineering and Research and Technology Based Services	1,094,791,367.69
Department of Finance	Management and Business Professionals and Administrative Services	1,053,851,703.76
Department of Finance	Other	264,209,536.25
Department of Finance	Politics and Civic Affairs Services	1,406,826.48
Department of Foreign Affairs and Trade	Building and Construction and Maintenance Services	779,914,345.44
Department of Foreign Affairs and Trade	Commercial and Military and Private Vehicles and their Accessories and Components	18,798,606.92
Department of Foreign Affairs and Trade	Defence and Law Enforcement and Security and Safety Equipment and Supplies	21,229,038.00
Department of Foreign Affairs and Trade	Healthcare Services	136,726,223.17
Department of Foreign Affairs and Trade	Information Technology Broadcasting and Telecommunications/Engineering and Research and Technology Based Services	419,820,236.38
Department of Foreign Affairs and Trade	Management and Business Professionals and Administrative Services	3,040,483,352.95
Department of Foreign Affairs and Trade	Other	2,483,139,404.93
Department of Foreign Affairs and Trade	Politics and Civic Affairs Services	661,092,986.16

Control Report Agency Name	Custom United Nations Standard Products and Service Code	Contract Value (\$)
Department of Health	Building and Construction and Maintenance Services	15,125,822.54
Department of Health	Defence and Law Enforcement and Security and Safety Equipment and Supplies	2,844,102.85
Department of Health	Healthcare Services	686,887,692.47
Department of Health	Information Technology Broadcasting and Telecommunications/Engineering and Research and Technology Based Services	626,414,461.74
Department of Health	Management and Business Professionals and Administrative Services	1,097,306,877.19
Department of Health	Other	1,079,975,625.55
Department of Health	Politics and Civic Affairs Services	584,599,708.72
Department of Human Services	Building and Construction and Maintenance Services	157,039,676.20
Department of Human Services	Commercial and Military and Private Vehicles and their Accessories and Components	13,860.00
Department of Human Services	Defence and Law Enforcement and Security and Safety Equipment and Supplies	4,325,555.11
Department of Human Services	Healthcare Services	92,120,953.88
Department of Human Services	Information Technology Broadcasting and Telecommunications/Engineering and Research and Technology Based Services	3,230,631,717.09
Department of Human Services	Management and Business Professionals and Administrative Services	2,483,505,005.05
Department of Human Services	Other	1,321,375,353.61
Department of Human Services	Politics and Civic Affairs Services	108,845,196.09
Department of Immigration and Border Protection	Building and Construction and Maintenance Services	255,651,140.57
Department of Immigration and Border Protection	Commercial and Military and Private Vehicles and their Accessories and Components	79,803,534.50
Department of Immigration and Border Protection	Defence and Law Enforcement and Security and Safety Equipment and Supplies	201,148,513.87
Department of Immigration and Border Protection	Healthcare Services	377,326,762.90
Department of Immigration and Border Protection	Information Technology Broadcasting and Telecommunications/Engineering and Research and Technology Based Services	2,747,712,511.03
Department of Immigration and Border Protection	Management and Business Professionals and Administrative Services	9,055,721,795.82

Control Report Agency Name	Custom United Nations Standard Products and Service Code	Contract Value (\$)
Department of Immigration and Border Protection	Other	1,461,191,114.04
Department of Immigration and Border Protection	Politics and Civic Affairs Services	1,088,306,155.18
Department of Industry, Innovation and Science	Building and Construction and Maintenance Services	26,121,996.54
Department of Industry, Innovation and Science	Commercial and Military and Private Vehicles and their Accessories and Components	6,212,729.08
Department of Industry, Innovation and Science	Defence and Law Enforcement and Security and Safety Equipment and Supplies	2,232,013.09
Department of Industry, Innovation and Science	Healthcare Services	315,105.25
Department of Industry, Innovation and Science	Information Technology Broadcasting and Telecommunications/Engineering and Research and Technology Based Services	246,365,613.40
Department of Industry, Innovation and Science	Management and Business Professionals and Administrative Services	1,760,514,089.05
Department of Industry, Innovation and Science	Other	410,788,218.34
Department of Industry, Innovation and Science	Politics and Civic Affairs Services	29,312,321.40
Department of Infrastructure and Regional Development	Building and Construction and Maintenance Services	60,236,387.44
Department of Infrastructure and Regional Development	Commercial and Military and Private Vehicles and their Accessories and Components	27,692,592.64
Department of Infrastructure and Regional Development	Defence and Law Enforcement and Security and Safety Equipment and Supplies	8,641,134.05
Department of Infrastructure and Regional Development	Healthcare Services	20,635,904.20
Department of Infrastructure and Regional Development	Information Technology Broadcasting and Telecommunications/Engineering and Research and Technology Based Services	94,613,188.02
Department of Infrastructure and Regional Development	Management and Business Professionals and Administrative Services	558,170,951.75
Department of Infrastructure and Regional Development	Other	315,083,390.88
Department of Infrastructure and Regional Development	Politics and Civic Affairs Services	89,775,953.70
Department of Parliamentary Services	Building and Construction and Maintenance Services	175,942,138.99
Department of Parliamentary Services	Commercial and Military and Private Vehicles and their Accessories and Components	444,858.54



Control Report Agency Name	Custom United Nations Standard Products and Service Code	Contract Value (\$)
Department of Parliamentary Services	Defence and Law Enforcement and Security and Safety Equipment and Supplies	8,701,089.58
Department of Parliamentary Services	Healthcare Services	482,717.88
Department of Parliamentary Services	Information Technology Broadcasting and Telecommunications/Engineering and Research and Technology Based Services	140,165,692.85
Department of Parliamentary Services	Management and Business Professionals and Administrative Services	72,131,282.56
Department of Parliamentary Services	Other	137,159,779.45
Department of Parliamentary Services	Politics and Civic Affairs Services	1,013,959.35
Department of Social Services	Building and Construction and Maintenance Services	86,131,265.20
Department of Social Services	Commercial and Military and Private Vehicles and their Accessories and Components	345,000.00
Department of Social Services	Defence and Law Enforcement and Security and Safety Equipment and Supplies	466,157.00
Department of Social Services	Healthcare Services	238,404,667.67
Department of Social Services	Information Technology Broadcasting and Telecommunications/Engineering and Research and Technology Based Services	752,407,545.02
Department of Social Services	Management and Business Professionals and Administrative Services	861,177,119.38
Department of Social Services	Other	183,805,313.52
Department of Social Services	Politics and Civic Affairs Services	4,420,922,596.53
Department of Veterans' Affairs	Building and Construction and Maintenance Services	18,137,025.32
Department of Veterans' Affairs	Commercial and Military and Private Vehicles and their Accessories and Components	1,200,000.00
Department of Veterans' Affairs	Defence and Law Enforcement and Security and Safety Equipment and Supplies	466,206.38
Department of Veterans' Affairs	Healthcare Services	110,765,623.56
Department of Veterans' Affairs	Information Technology Broadcasting and Telecommunications/Engineering and Research and Technology Based Services	227,467,830.19
Department of Veterans' Affairs	Management and Business Professionals and Administrative Services	160,317,067.67

Control Report Agency Name	Custom United Nations Standard Products and Service Code	Contract Value (\$)
Department of Veterans' Affairs	Other	109,628,253.43
Department of Veterans' Affairs	Politics and Civic Affairs Services	46,617,792.60
Department of the Environment	Building and Construction and Maintenance Services	10,190,911.65
Department of the Environment	Commercial and Military and Private Vehicles and their Accessories and Components	1,009,374,754.13
Department of the Environment	Defence and Law Enforcement and Security and Safety Equipment and Supplies	4,480,056.92
Department of the Environment	Healthcare Services	833,741.90
Department of the Environment	Information Technology Broadcasting and Telecommunications/Engineering and Research and Technology Based Services	159,018,525.66
Department of the Environment	Management and Business Professionals and Administrative Services	845,775,458.55
Department of the Environment	Other	511,352,624.46
Department of the Environment	Politics and Civic Affairs Services	12,916,590.69
Department of the Prime Minister and Cabinet	Building and Construction and Maintenance Services	62,636,775.29
Department of the Prime Minister and Cabinet	Commercial and Military and Private Vehicles and their Accessories and Components	8,197,765.04
Department of the Prime Minister and Cabinet	Defence and Law Enforcement and Security and Safety Equipment and Supplies	7,869,090.65
Department of the Prime Minister and Cabinet	Healthcare Services	683,613.20
Department of the Prime Minister and Cabinet	Information Technology Broadcasting and Telecommunications/Engineering and Research and Technology Based Services	222,533,906.56
Department of the Prime Minister and Cabinet	Management and Business Professionals and Administrative Services	286,992,552.92
Department of the Prime Minister and Cabinet	Other	189,357,775.71
Department of the Prime Minister and Cabinet	Politics and Civic Affairs Services	198,195,502.93
Department of the Treasury	Building and Construction and Maintenance Services	76,500,463.69
Department of the Treasury	Defence and Law Enforcement and Security and Safety Equipment and Supplies	3,032,884.82
Department of the Treasury	Healthcare Services	122,000.00

Control Report Agency Name	Custom United Nations Standard Products and Service Code	Contract Value (\$)
Department of the Treasury	Information Technology Broadcasting and Telecommunications/Engineering and Research and Technology Based Services	60,004,510.78
Department of the Treasury	Management and Business Professionals and Administrative Services	97,855,612.98
Department of the Treasury	Other	93,038,903.77
Department of the Treasury	Politics and Civic Affairs Services	1,912,744.08
Future Fund Management Agency	Building and Construction and Maintenance Services	5,632,812.82
Future Fund Management Agency	Defence and Law Enforcement and Security and Safety Equipment and Supplies	179,702.04
Future Fund Management Agency	Information Technology Broadcasting and Telecommunications/Engineering and Research and Technology Based Services	15,070,152.00
Future Fund Management Agency	Management and Business Professionals and Administrative Services	50,382,442.44
Future Fund Management Agency	Other	12,381,790.04
Non Control Report Entities	Building and Construction and Maintenance Services	909,778,259.57
Non Control Report Entities	Commercial and Military and Private Vehicles and their Accessories and Components	1,198,728,163.92
Non Control Report Entities	Defence and Law Enforcement and Security and Safety Equipment and Supplies	173,555,685.12
Non Control Report Entities	Healthcare Services	10,255,408,148.12
Non Control Report Entities	Information Technology Broadcasting and Telecommunications/Engineering and Research and Technology Based Services	8,805,161,671.65
Non Control Report Entities	Management and Business Professionals and Administrative Services	5,164,263,689.66
Non Control Report Entities	Other	5,976,275,399.30
Non Control Report Entities	Politics and Civic Affairs Services	517,530,003.67
Reserve Bank of Australia	Building and Construction and Maintenance Services	55,000,000.00
Reserve Bank of Australia	Information Technology Broadcasting and Telecommunications/Engineering and Research and Technology Based Services	56,902,471.84
Reserve Bank of Australia	Management and Business Professionals and Administrative Services	8,428,825.80
Reserve Bank of Australia	Other	103,747,735.30

Figure 5.1: Consultancy contract value by consultancy reason and financial year (2012–13 to 2016–17)<sup>5</sup>

Financial Year (Start Date)	Consultancy Category	Contract Value (\$)
2012-2013	Need for independent research or assessment	104,524,201.34
2012-2013	Need for specialised or professional skills	250,067,492.67
2012-2013	Skills currently unavailable within agency	28,604,020.85
2013-2014	Need for independent research or assessment	85,103,689.22
2013-2014	Need for specialised or professional skills	255,899,847.97
2013-2014	Skills currently unavailable within agency	32,061,349.54
2014-2015	Need for independent research or assessment	110,872,971.43
2014-2015	Need for specialised or professional skills	306,169,945.49
2014-2015	Skills currently unavailable within agency	17,723,303.69
2015-2016	Need for independent research or assessment	116,025,774.11
2015-2016	Need for specialised or professional skills	381,454,657.44
2015-2016	Skills currently unavailable within agency	35,333,859.15
2016-2017	Need for independent research or assessment	107,749,748.43
2016-2017	Need for specialised or professional skills	534,246,799.21
2016-2017	Skills currently unavailable within agency	41,830,816.43

Figure 5.2: Largest six advisory and consultation categories by financial year (2012–13 to 2016–17)<sup>6</sup>

Financial Year (Start Date)	Custom United Nations Standard Products and Services Code	Contract Value (\$)
2012-2013	Management advisory services	1,187,460,972.16
2013-2014	Management advisory services	379,993,297.77
2014-2015	Management advisory services	992,073,943.33
2015-2016	Management advisory services	1,116,854,598.23
2016-2017	Management advisory services	550,971,906.12

<sup>5</sup> This analysis is based on the current contract values at the time the data was extracted, against the financial year that the contract commenced. As such, contracts reported in recent years are likely disproportionately understated due to a shorter period of time for additional purchase orders or contract amendments (usually increasing the value) compared with those contracts reported in earlier years.

<sup>6</sup> This analysis is based on the current contract values at the time the data was extracted, against the financial year that the contract commenced. As such, contracts reported in recent years are likely disproportionately understated due to a shorter period of time for additional purchase orders or contract amendments (usually increasing the value) compared with those contracts reported in earlier years.

Financial Year (Start Date)	Custom United Nations Standard Products and Services Code	Contract Value (\$)
2012-2013	Information technology consultation services	280,804,312.89
2013-2014	Information technology consultation services	330,333,319.07
2014-2015	Information technology consultation services	188,849,722.30
2015-2016	Information technology consultation services	262,197,862.34
2016-2017	Information technology consultation services	301,499,501.56
2012-2013	Research programs	99,657,060.71
2013-2014	Research programs	136,164,214.25
2014-2015	Research programs	127,138,193.50
2015-2016	Research programs	135,579,398.79
2016-2017	Research programs	140,624,217.92
2012-2013	Strategic planning consultation services	133,937,830.08
2013-2014	Strategic planning consultation services	55,741,918.30
2014-2015	Strategic planning consultation services	89,785,351.71
2015-2016	Strategic planning consultation services	95,850,177.60
2016-2017	Strategic planning consultation services	104,178,332.38
2012-2013	Business intelligence consulting service	46,657,948.50
2013-2014	Business intelligence consulting service	42,869,930.46
2014-2015	Business intelligence consulting service	44,890,943.82
2015-2016	Business intelligence consulting service	92,618,429.41
2016-2017	Business intelligence consulting service	50,119,682.47
2012-2013	Economic or financial evaluation of projects	-
2013-2014	Economic or financial evaluation of projects	12,057,356.48
2014-2015	Economic or financial evaluation of projects	8,546,476.88
2015-2016	Economic or financial evaluation of projects	76,726,441.70
2016-2017	Economic or financial evaluation of projects	26,529,128.17

Figure 5.3: Contract value with 'big four' accounting firms by financial year (2012–13 to 2016–17)<sup>7 8</sup>

Financial Year (Start Date)	Supplier Name	Contract Value (\$)
2012–13	Deloitte	57,859,746.55
2012–13	Ernst & Young	122,599,680.57
2012–13	KPMG	66,374,230.50
2012–13	PwC	80,237,556.44
2013–14	Deloitte	63,425,719.78
2013–14	Ernst & Young	38,085,609.76
2013–14	KPMG	95,075,525.67
2013–14	PwC	39,686,177.99
2014–15	Deloitte	66,162,383.37
2014–15	Ernst & Young	145,138,214.76
2014–15	KPMG	136,364,447.10
2014–15	PwC	144,257,849.26
2015–16	Deloitte	102,891,617.81
2015–16	Ernst & Young	69,293,099.93
2015–16	KPMG	190,692,456.35
2015–16	PwC	166,681,336.64
2016–17	Deloitte	74,478,054.52
2016–17	Ernst & Young	47,305,714.20
2016–17	KPMG	131,519,602.60
2016–17	PwC	92,669,147.13

<sup>7</sup> This analysis is based on the current contract values at the time the data was extracted, against the financial year that the contract commenced. As such, contracts reported in recent years are likely disproportionately understated due to a shorter period of time for additional purchase orders or contract amendments (usually increasing the value) compared with those contracts reported in earlier years.

<sup>8</sup> ANAO has used a combination of ABN matching and the supplier name details entered in AusTender to aggregate related suppliers where businesses use multiple ABNs.

Figure 5.5: Contract value with 'big four' by largest five entities by financial year (2012–13 to 2016–17)<sup>9</sup>

Financial Year (Start Date)	Entity / Grouping	Contract Value with 'Big 4' (\$)
2012–13	Department of Defence / DMO	166,372,075.43
2012–13	Department of Health	23,270,365.74
2012–13	Department of Human Services	23,750,470.01
2012–13	Department of Immigration and Border Protection	21,496,075.52
2012–13	Department of Infrastructure and Regional Development	2,686,323.40
2012–13	Other Entities	89,495,903.96
2013–14	Department of Defence / DMO	115,122,487.81
2013–14	Department of Health	7,307,919.45
2013–14	Department of Human Services	15,726,081.90
2013–14	Department of Immigration and Border Protection	8,640,688.03
2013–14	Department of Infrastructure and Regional Development	4,142,686.94
2013–14	Other Entities	85,333,169.07
2014–15	Department of Defence / DMO	192,898,855.83
2014–15	Department of Health	13,699,177.94
2014–15	Department of Human Services	118,573,118.20
2014–15	Department of Immigration and Border Protection	20,830,472.85
2014–15	Department of Infrastructure and Regional Development	49,065,538.26
2014–15	Other Entities	96,855,731.41
2015–16	Department of Defence / DMO	276,450,846.63
2015–16	Department of Health	30,373,393.69
2015–16	Department of Human Services	36,672,409.70
2015–16	Department of Immigration and Border Protection	14,706,110.34
2015–16	Department of Infrastructure and Regional Development	3,188,454.50
2015–16	Other Entities	68,167,295.87
2016–17	Department of Defence / DMO	182,676,600.51
2016–17	Department of Health	16,186,175.94
2016–17	Department of Human Services	17,655,118.58
2016–17	Department of Immigration and Border Protection	15,997,777.10

<sup>9</sup> This analysis is based on the current contract values at the time the data was extracted, against the financial year that the contract commenced. As such, contracts reported in recent years are likely disproportionately understated due to a shorter period of time for additional purchase orders or contract amendments (usually increasing the value) compared with those contracts reported in earlier years

Financial Year (Start Date)	Entity / Grouping	Contract Value with 'Big 4' (\$)
2016-17	Department of Infrastructure and Regional Development	7,182,460.20
2016-17	Other Entities	106,274,386.12

Figure 6.1: Contract commencement: All contracts by month start date (2012-13 to 2016-17)

Month	Contract Count	Contract Value (\$)
Jan	16762	7,570,471,781.34
Feb	20302	9,775,621,434.60
Mar	23845	13,535,390,412.51
Apr	24972	9,692,873,840.05
May	31246	14,489,547,760.97
Jun	31273	20,185,352,014.20
Jul	40545	62,332,826,242.70
Aug	22081	22,948,757,579.19
Sep	21059	11,802,564,970.18
Oct	20563	10,957,754,707.67
Nov	20463	15,340,091,229.25
Dec	17698	18,163,134,775.42

Figure 6.2: Contract commencement: Short-term contracts by month start date 2012-13 to 2016-17)

Month	Contract Count	Contract Value (\$)
Jan	2372	157,033,004.88
Feb	3661	173,428,733.01
Mar	4265	230,670,568.16
Apr	4636	275,491,358.96
May	7247	452,716,146.51
Jun	10422	1,204,044,887.90
Jul	4525	260,007,122.41
Aug	4261	217,135,592.96
Sep	4363	216,778,620.04
Oct	4138	236,866,718.80



Month	Contract Count	Contract Value (\$)
Nov	4381	235,291,080.79
Dec	2650	124,788,571.65

Figure 7.1: Number of contracts within \$1000 of \$10,000 Increments (\$40,000 to \$120,000 – FY 2012–13 to 2016–2017)

Increment	Contracts between \$0 to \$1000 less than 10k Increment	Contracts between \$0 to \$1000 greater (or equal to) \$10k Increment
\$40,000	2002	2625
\$50,000	1845	2439
\$60,000	1118	1814
\$70,000	931	1282
\$80,000	1866	1029
\$90,000	517	684
\$100,000	722	834
\$110,000	444	891
\$120,000	346	579

Figure 12.1: SME and Small Enterprises participation

Financial Year	SME value (\$ billions)	SME (%)	Small Enterprise value (\$ billions)	Small Enterprise (%)
2005-06	10.5	35.8		
2006-07	12.1	41.6		
2007-08	9.8	37.0		
2008-09	9.6	29.0		
2009-10	13.7	32.0		
2010-11	11.1	34.0		
2011-12	16.2	38.8		
2012-13	12.4	31.7		
2013-14	16.8	34.4	5.7	11.6
2014-15	16.7	28.0	5.8	10.0
2015-16	13.7	24.0	5.5	10.0
2016-17	12.3	26.0	5.8	12.0

Figure 14.2: Percentage of contracts amended within 12 months of contracts original publish date – Contracts with an original publish date from 8 November 2015 to 7 November 2016 – excluding Department of Defence / DMO

Description	Contract Count	Note
Amendment Within 12 Months	5882	This count of amendments differs from 14.3 as it does not include amendments by Defence / DMO, but does include amendments to any/all fields in AusTender.
No Amendment Within 12 Months	29586	

Figure 14.3: Number of contracts amended within 12 months of contracts original publish date – field/s amended

Fields amended	Contract Count	Note
Value Only	2229	
End Date Only	12	
Value and End Date	3558	
Total	5799	This count of amendments differs from 14.2 as it includes a small number of amended Defence / DMO contracts and only includes amendments to Value and/or End Date fields.