

# Accounting and accountability for disability benefits in Australia, 1909–1961

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## Abstract

Public welfare programs have played a central role in providing support for the disabled in Australia since the early twentieth century. This study examines the role that discursive regimes of accounting and accountability played in such programs between 1909 and 1961, focusing on the Means Tests employed. The study reveals the array of implications of the accounting techniques that governed the identification of the disabled and often overrode a duty and ethic of care. Applying a Foucauldian perspective, the study explores how accounting practices associated with the disability support program were instrumental in identifying desired targets for austerity and the refusal of care. The findings review how accountability assisted the government to construct identities that facilitate the ability of the State to subject the disabled to continuous monitoring and observation. Further, the article reveals how techniques of accounting functioned as a “technology of the self” and facilitated the process of transforming individuals into subjugated citizens.

## Keywords

accountability, disability, Foucault, pastoral power

## Introduction

Two competing groups of factors are often referred to when disability funding and payments are discussed, with notions of fairness, empowerment and equality pitted against notions of efficiency, austerity, budgeting and accountability. These two vastly different discourses help define the positions, ideology and policy base of respective regimes of government.

The founding of Australia’s federal system of government in 1901 saw the beginning of legislation concerned with the social welfare of the country’s citizens. A key component of this social welfare program was the introduction of legislation for the Old Age and Invalid Pension in 1908.<sup>1</sup>

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Over a century, the initial system experienced several incarnations, including the introduction of a wife's allowance (1943), wife's pension (1972) and handicapped child allowance (1974), to name but a few. This article argues such welfare systems have been influenced by accounting methods that have provided flexibility for reformers and governments, as they trade between care for disabled citizens and economic austerity as the price of reductions in care.

This study examines the practices that strengthened governmental programs and their sustaining ideologies with regard to the welfare of disabled people in Australia. Moreover, the study aims to generate awareness of how accounting is integral to the construction of identity as disabled – a process that has not to our knowledge received any attention in the disability studies literature. The article will also discuss how the disability support program in Australia is a manifestation of political discourses and accounting techniques. In particular, the discussion will demonstrate how individuals who are medically disabled are at risk of not receiving resources due to their failure to meet the “definition” of a disabled person, a definition driven by ideology and enabled by accounting.

The discussion will centre on the period in which the government applied a *Means Test* program to identify and classify individuals as either disabled, and thereby entitled to care, or not disabled and thereby ineligible for care. The purpose is to investigate the implications of accounting in various practices of government from 1909 to 1961 in order to provide insights into what has influenced policy development and potentially to provide departure points for future study. Whilst this is a historical study, it presents a “history of the present” (Foucault, 1977: 31), which seeks to comprehend the past in order to extend our understanding of the present. The following discussion illuminates how the current system of identifying disabled people is influenced by previous governmental programs. In particular, this study elucidates the role of accounting techniques and discourse in the formation of the disability welfare program.

Miller and Rose (1990: 8) suggest that accounting is one of the “mechanisms applied by authorities to shape, normalize, and instrumentalize the conduct, thought, decisions and aspirations of others in order to achieve the objectives they consider desirable”. This conclusion follows from a view of accounting as an assemblage of calculative practices used to produce periodic reports within a relation of accountability, based on the capture, classification, measurement (typically in monetary terms), and aggregation of transactions (Graham, 2010: 25). Hence, accounting comes to be seen as a politically embedded discursive practice that utilizes the techniques of notation, computation, calculation and procedures of assessment (Neu, 2000a). Therefore, in the context of this article, an analysis of the Means Test program extends understanding of accounting as a medium of social construction, just as it is at the same time itself a socially constructed technique (Burchell et al., 1985; Gomes et al., 2008; Hopwood, 1987, 2005; Hoskin and Macve, 1986, 1988; Loft, 1986; Power, 2015; Vollmer, 2003; Walker, 2016). Accounting carries the discursive power to facilitate political objectives without appearing to do so due to the presumed “objectivity” of its numbers (Ezzamel, 2012; Hooks and Stewart, 2015; Hopper and Macintosh, 1993; Knights and Collinson, 1987; Miller and O’Leary, 1987; Miller and Rose, 1990; Preston, 1992; Rose, 1991; Tyson et al., 2005).

## Theoretical framework: A Foucauldian approach

Applying a Foucauldian approach to accounting has enabled scholars to study the social aspects of accounting in an unconventional way and to illuminate the interrelations between society, accounting and power (Armstrong, 1994; Ezzamel, 1997; Fleischman and Radcliffe, 2005; Miller and Rose, 1990). Napier (2006) identifies the use of Foucauldian frameworks to inform analysis within new accounting history research (e.g., Bhimani, 1994; Hooper and Kearins, 1997; Hoskin and Macve, 1986, 1988; Knights and Vurdubakis, 1993; Loft, 1986; Walsh and Jeacle, 2003). The

aforementioned studies have demonstrated how accounting is used as an “instrument of power and domination” (Carnegie and Napier, 1996: 8). Accounting continues to be researched at a level of particularity that conceives of it as a technology of government (Álvarez-Dardet et al., 2006; Banos et al., 2005; Knights and Collinson, 1987; Lai et al., 2015; McKinstry, 2014; Neu, 2000a, 2000b; Rose, 1991; Simon and Feeley, 2003). This form of research penetrates all aspects of everyday life as it facilitates the process of governing from a distance in a range of economic, governmental, domestic, medical and legal domains of living (Miller and Rose, 1990).

Perhaps the most substantial area of Foucauldian research is concerned with accounting’s relation to government (Baker, 2014; Bigoni and Funnell, 2015; Graham, 2010; Lai et al., 2012; McKinlay et al., 2010; Neu, 2006; Neu and Graham, 2006; Preston, 1992; Preston et al., 1997; Radcliffe, 1998; Sargiacomo, 2009; Yayla, 2011). These studies investigate the methods in which accounting has been applied in particular areas of government, such as health and education, to facilitate influencing society. They reveal how government programs are the execution of political mentalities through specific technologies, particularly accounting. The authors of these studies have become specifically interested in the way *power* operating through accounting announces itself as democratic, as well as how it controls individuals in suspicious ways from various distances. Despite the insightful work by the scholars cited above, further research is required to demonstrate the application of accounting by government to achieve desired ends. In addition, further examination of the role played by accounting techniques in governmental programs enhances understanding of the intervention of accounting in discursive aspects of government (Hopwood, 2005; Miller, 1990).

This study aims to contribute to this body of literature by addressing the institutional preparations for the social welfare of the disabled in Australia. It aims to determine how the disability support system in Australia has been shaped by the emergence of discourses, both political and accounting, that have led to the development of a series of regulations to define a “governable” identity for disabled people.

Foucault (1991) applied the term “governmentality” to distinguish modern power from sovereign power. Foucault defined governmentality as the encounter between the technologies of domination and technologies of the self (Foucault, 1988: 19). In comparison to sovereign power, which is based on capturing things like territories, bodies and modes of life, this new form of power is legitimized with regulations and administrative tools (Foucault, 1977). Modern power is a disciplinary form of power, as it relies on a self-disciplined person (Miller and O’Leary, 1987).

The power of modern government or disciplinary power has two aspects. It is concerned with the population, since perhaps the primary purpose of government is to permanently reinforce the state’s strength. It is also concerned with the individual, since it relies on a self-disciplined individual to align with the objectives of the government. This is a unique form of power, which is both totalizing and individualizing. Foucault called this new form of power the “pastoral power”, as it is a new political form of an old power technique, popularized by Christianity (Foucault, 1982, 1988).

Foucault characterized pastoral power as a form of power exercised by Christianity that sought individual salvation. It gave salvation to individuals by exploring their soul, revealing their innermost secrets, and disclosing their minds. However, Foucault (1988) believed pastoral power in its modern format shifted its object from achieving salvation in some other world, to capturing it in this world. He believed that modern forms of salvation which emerged as notions such as health, welfare, and security became common. In order to provide information about the population, pastoral power requires supportive technologies that can provide methods of knowing individuals. A common example includes “income tax returns”, whereby individuals are asked to honestly report their taxable income for a particular period. This process provides the governing body with detailed

information about each individual in society and places the governing body in a position of power over each taxpayer in society.

Programs such as Means Tests enable the government to collate specific information about aspects of individuals' lives. By identifying particular groups of citizens within the population, tailored strategies can be assigned to individuals in those groups. These functions refer to what Foucault (1982) mentions as the study of the *objectification* of the subject, in which the subject is divided in two ways – within oneself and from others – as well as the way that human beings recognize themselves as the subject of knowledge.

Accountability and the application of calculative practices to produce periodic reports in disability support systems enable political power to construct a regime of truth around the individual. Successive governments applied these techniques in order to provide “*salvation*”, in the form of welfare for its citizens. However, and this is a profound point, Foucault (1988) explains how salvation is discussed as if it cannot be achieved without self-transformation and self-renunciation. He demonstrates how in Christianity this sort of self-transformation was accomplished through compulsory and repetitive practices of self-examination and confession, practices which yielded the production of particular “truths” about the individual. Foucault (1988) applies the term “technology of the self” to refer to this and other apparatuses of individual transformation. He analyses two forms of self-disclosure in the first centuries of Christianity, namely *exomologesis* and *exagoreusis* (Foucault, 1988), each of which are outputs of the processes described above.

*Exomologesis* is a dramatic expression of the situation in which the individual manifests his or her status as a sinner and seeks penitence. Each sinner visits a bishop and applies for the status of a penitent, confessing and explaining the reason for the request. This is the necessary process for recognition of one's status as a penitent. *Exagoreusis* refers to a verbal process through which individuals reveal their thoughts to themselves and to someone else. This technology is a verbalizing exercise in relation to a master. Self-examination depends on obedience and the permanent verbalization of thoughts, intentions and any movement. The purpose is to identify the quality of thought, to check its purity and to discriminate it from others. The confession, the *exagoreusis*, permits the master to interpret the purity of thoughts and turns the individual's thoughts towards God. The master or the director is the only one with this discriminatory power due to his experience and his wisdom. When the sinner verbally confesses, the act of verbalizing thoughts has an effect of discrimination.

Central to this form of technology of the self is the verbal confession. It is the key to jettisoning the evil embedded within identity as well as displaying the “truth” about the self. Foucault (1988) believes this form of technology of the self, *exagoreusis*, which relies on a verbal exercise in relation to a master, is more important than the first form of disclosing. He also argues that in the political form of pastoral power the public and ritual form of self-renunciation is replaced with actions that emphasize verbal self-examination, such as writing, diarizing, or assessing one's actions (Foucault, 1988). Despite the differences between *exomologesis* and *exagoreusis*, they share in a recognition that a sinner cannot disclose without renunciation. In *exomologesis* one has to “kill” oneself, whether through martyrdom or obedience to a master. In *exagoreusis*, one has to renounce oneself and wills a transformed self by permanently verbalizing one's thoughts and permanently submitting to the master.

This study focuses on *exagoreusis as a method of self-disclosure*. The analysis demonstrates in a manner closely related to these ancient regimes, that accounting techniques function on two different, yet interconnected planes. They divide practice based on specific criteria and allow for expression related to technology of the self in developing a disability support system. For example, the Means Test system was a calculative program to identify the eligible citizens

based on their financial status. It divides the eligible applicants from the remainder of society and assigns them a new identity. This new identity would bring the individuals into arenas of particular responsibilities and obligations towards the authorities. Simultaneously, the “reporting/confessing” citizen, in requesting eligibility, must periodically narrate his/her situation to a master (government), in order to ensure enduring financial benefit. The system requires the individual to confess to his/her situation as at least dependent and perhaps even deviant, as someone who seeks assistance, specifically financial support. Interestingly, the techniques of confession are similar to what Foucault (1988) describes as *exagoreusis*. Through completing and submitting application forms, the individual declares his/her inability and demands transformation to a new identity, one that truly represents his/her circumstances. Moreover, within this process the individual continuously verbally confesses to his/her situation and annually narrates his/her financial circumstances. This technology of the self requires the citizen to prove he/she cannot survive alone due to his/her inability to work. It requires self-renunciation and self-proclamation of one’s status as a sinner in a world that admires righteousness (in this case, efficiency and work).

### Case parameters

This article is based on documents associated with the disability support system in Australia between 1909 and 1961. The study examines federal debates on the legislation recorded in the Senate and the House of Representatives. It examines legislation, committee reports, statutory rules and governmental papers associated with disability acts. Data is also drawn from several archival sources, including documents from the National Archives of Australia and documents from the National Library of Australia. The archival material, collected during 2013, comprises invalid pension case files which contain application forms, corresponding letters, and the results of various application decisions. It demonstrates how successive governments partitioned citizens into entitled claimants of disability and excluded other citizens as unworthy of such entitlements.

The archival data contains instructions for conducting interviews, for obtaining reports from medical doctors, and the results of decisions about qualification for benefits. It includes instructions for Magistrates, Deputies of Commissioners and officers for reviewing applications for disability benefits. These instructions will be of particular use in interpreting the administration of disability support systems. It determines how the relations of accountability for disability support systems have changed over time, changes not unrelated to the ebbs and flows of political ideologies across successive governments. More importantly, it highlights the application of techniques of accounting as both a technology of domination and a technology of the self. Finally, data was sourced from the periodic accounting reports prepared for the parliament available from the first year of commencement of the Act. This form of data is significant in revealing how accounting concepts and practices have dominated the discourse of welfare. It permits interpretation of how the notion of *care* has been eclipsed by the concepts of *efficiency* and *effectiveness*.

### Foundation of the disability support pension program

During the nineteenth century, charitable relief provided by benevolent societies and voluntary organizations was the main source of financial and in-kind assistance for people unable to support themselves (Herscovitch and Stanton, 2008). By the end of the nineteenth century, debate grew as to how relief could be better organized and managed. A strong push pressured the State to take responsibilities and contribute positively to the welfare of its citizens.

The official designation, “Government Charitable Institutions”, is an essential misuse of plain terms that from a constitutional standpoint is seriously misleading. A “Government by the people for the people” cannot dispense “charity” amongst units, which constitute the whole ... in so far as it contributes to the necessities of those in distress; it merely distributes to them that to which they are entitled (Neild, 1898: 433).

Coinciding with the establishment of the Commonwealth of Australia in 1901, the Commonwealth government assumed power over the regulation of Invalid and Old-age Pensions and established schemes to provide welfare in the form of Old-age Pensions. The Commonwealth was under the belief that it had responsibilities towards the people who “made this country what it is” (Australia, Senate Debates, 4th Aug, 1910: 1075) and deemed the country wealthy enough to support its citizens (Australia, Senate Debates, 1st Jul, 1910). In 1908, a Bill to provide welfare for Invalid and Old-age Pensions was introduced and shortly after enacted by the Parliament. However, implementation did not occur quickly. Requests to Parliament to provide a commencement date for these pensions were often answered with silence. In fact, it took nearly two years for the Invalid Pensions scheme to be enacted, officially commencing on 15 December 1910 (Kewley, 1980).

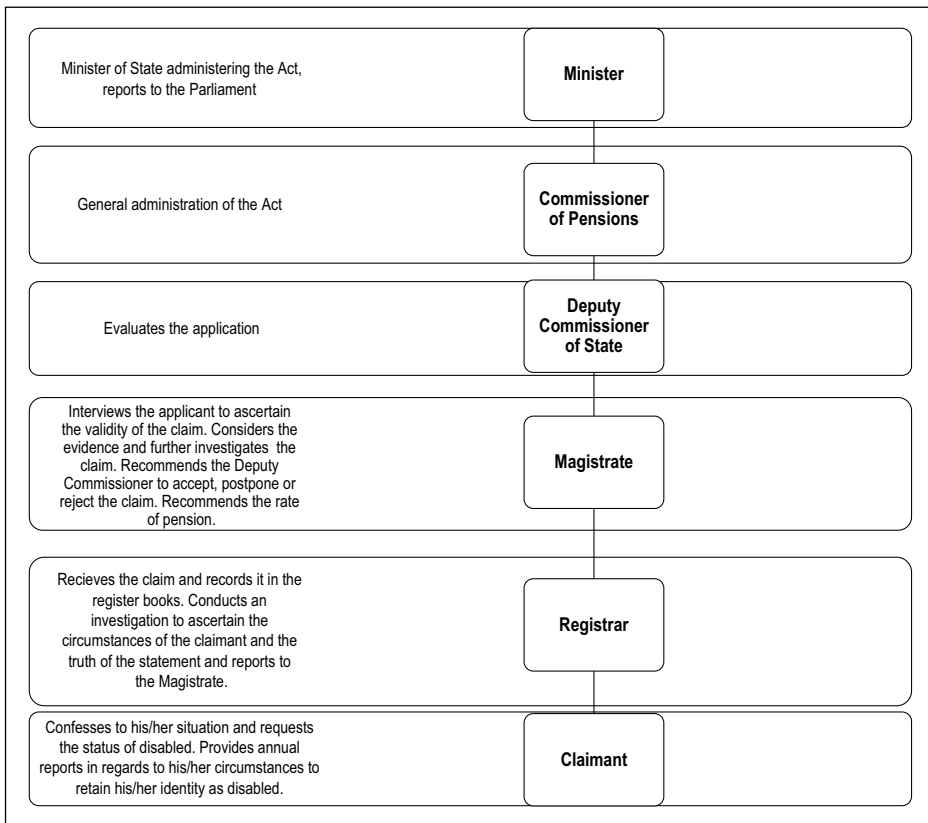
## Means Test program

### *The Invalid and Old-age Pensions Act 1909–1961*

Since they shared many similarities, the Commonwealth combined the Invalid and Old-age pensions program in a single Act.<sup>2</sup> They were both financed from general revenue and were jointly administered by the Commissioner of Pensions. The rate for both types of pensions was identical, and most of the provisions in the Act applied to both programs. Although the idea was to provide welfare for the disabled, the medical aspect of disability was a lesser concern compared to determinations of the capability to work. The Act discriminated against many applicants based on their age, nationality and residency,<sup>3</sup> but more importantly, only those applicants who were “permanently incapable” of performing any work qualified for support. Applicants were also subjected to a Means Test. In the case of a successful application, the applicant was identified as disabled and divided from the rest of society by means of continuous monitoring and supervision.

### *The chain of accountability*

The disability welfare system was administered through an assemblage of various administrative agencies brought together to enact the program. These agencies had the bureaucratic power to assess a claimant and to decide on the rate of the pension that was granted. In each state a Minister, Commissioner of Pensions and Deputy Commissioner for Pensions were appointed for general administration of the program (*Invalid and Old-Age Pensions Act 1908–1946*). In addition, Magistrates and Registrars were appointed to provide information about the financial and living conditions of the claimants (*Invalid and Old-Age Pensions Act 1908–1946*). It is noteworthy that the program required individuals to come forward and confess to their situation. The confession occurred by submitting an application for being granted the status of a pensioner. Without the confession of the applicant, the bureaucratic system of investigation could not operate. The administrative agents were employed to estimate the purity of the claim and to construe the economic identity of the applicant. Figure 1 illustrates the administrative agencies and displays the chain of accountability under the Act. Further information with respect to agencies and their responsibilities is detailed in the following section.



**Figure 1.** Administrative agencies and accountability.

### *The technology of the self and accounting*

**Confession.** In order to be recognized as disabled, the claimants had to confess to their situation and make a request to the government to improve their circumstances. The means of confession is made evident through the comprehensive claim form. Prior to completing the application, claimants had to formally declare that they met the qualification criteria under the Act and that the content of their pension claim was accurate. In order to force applicants to declare truth in their claims, and to avoid any forms of resistance to providing truthful information, the government set a penalty of 100 pounds or imprisonment for one year for those who failed to honestly confess to their circumstance (*Invalid and Old-age Pensions Act 1908–1946*).

As illustrated by Foucault (1977), modes of modern government rely on detailed knowledge of individuals. In the case of disability support, the application forms functioned as the primary source of information to provide meticulous details in relation to the applicant. The depth of information required by the state was overwhelming. The applicants were requested to reveal information about every aspect of their lives. The claim form required the applicants to declare information such as age, residency, marital status, place of marriage, number of children, name and address of children (Commonwealth of Australia, 1910–1926a). As Senator Grant once mentioned: “When application is made for an invalid pension, the applicant has to supply very minute information in order to entitle him to the relief for which he asks” (Australia, Senate Debates, 31 Jul, 1923: 1828).

More importantly, the claimants had to affirm their financial situation by acknowledging their source of income and properties. The presence of accounting in the application form was comprehensive; more than 25 questions required information in regards to the income and assets of an applicant for disability support (Commonwealth of Australia, 1910–1926a). Aside from the number of questions asked, the nature of the questions was also of concern. An applicant who was unable to perform basic daily activities was required to provide an annual report detailing all of his/her income and assets. In most cases, applicants had difficulties in understanding the questions, as mentioned by Senator McHugh in the parliament:

The Invalid and Old-age Pensions Act should be administrated sympathetically, because invariably applicants for the pension are without friends to advise them. I have filled in hundreds of claims, and I have noticed that many applicants have little or no idea of what the questions mean. (Australia, Senate Debates, 5th Aug, 1926: 4911)

The form required the applicants to specify any source of income acquired (Commonwealth of Australia, 1910–1926a). These included income earned by the claimants, dividends and interest from companies or banks, money contributed by the relatives to maintain the applicants, and income from board and lodging. Additionally, the applicants had to report the quantity and value of all their assets, including any properties, houses, furniture, cash, life insurance, and any type of animals owned by them. For those applicants who were married, they had to provide the same information for their partners (Commonwealth of Australia, 1910–1926a). These questions required the applicants to compute any money received by them, deduct the expenses and calculate their profit for the year. In other words, in order to attain the classification of “disabled” the applicants had to perform accounting techniques and provide financial reports for the government. Hence, the government required applicants to become calculative agencies prior to being acknowledged as disabled.

**Surveillance.** Once the claim was submitted, the Registrar of the district was required to record it in the register book (Commonwealth of Australia, 1910). This included key details associated with each applicant. As soon as the applicant had filed the claim, he/she entered into the permanent system of monitoring and controlling. The chain of accountability within the governmental organization acted much like the *Panopticon gaze* (Foucault, 1977: 201). All communication between the applicant and the government, or between governmental organizations regarding the case, was recorded in a file. That file included correspondence regarding complaints, adjustments and particular instructions. The file also contained information regarding the rate of pension, date of payments, and receipt of payment. In other words, the file made the individuals visible and rendered them amenable to control and surveillance. Further, the system authorized the Registrar to examine the claim in any possible way, including contacting the other members of society or institutions such as banks or police. Consequently, by dragging other individuals and institutions into the investigations, the applicants would have to truly confess to their situation since they felt the observing *gaze* at all time.

**Pastoral power.** The system of surveillance granted ultimate power to the Magistrate to investigate the claim (*Invalid and Old-age Pensions Act* 1908–1946). The Magistrate visited the claimants and interviewed them to evaluate the evidence and determine the case. Magistrates were responsible for considering the quality of the evidence to ascertain whether the individual was qualified as disabled or not. One can find the resemblance between the character of Pastor described by Foucault and the Magistrate. The Pastor due to his ecclesiastical power is able to discover the “truth” about the individuals and guide them towards salvation. Similarly, the Magistrate was authorized by the government to evaluate the decency of the claims and to arrange their transformation.



During the process of examination, the Magistrate was not concerned with the medical aspects of the case, but rather the capacity of the claimant to work and generate income (*Invalid and Old-age Pensions Statutory Rules* (Commonwealth of Australia, 1926–1957)). If it was found that the claimant for disability support was able to perform certain activities, even minor, the Magistrate would not grant the claimant a pension (*Invalid and Old-age Pensions Statutory Rules* (Commonwealth of Australia, 1926–1957)). Furthermore, if the income or properties of the applicant exceeded the prescribed limits of the Means Test, the individual was also not qualified for the pension. The application of the Means Test not only assisted the identification of the eligible individual, but also the calculation of the rate of pension. The Means Test instructed the Magistrate to compute and classify the income and assets of the individual and determine the rate of pension (*Invalid and Old-age Pensions Regulations* 1910–1934). Table 1 provides a brief description of the applied Means Test from 1909 to 1961, and Table 2 presents the changes in the maximum rate of pension, and minimum weekly wage rates. As alluded to previously, the Means Test functioned as a dividing practice. It quantified the need and deservingness of the individuals. Accordingly, calculative techniques drove the process of assessment and shifted the problem of disability from being a medical issue to a matter of present income and ability to earn income in the future. The permissible income and exempt property were crucial techniques in assessing the eligibility of the individuals during the period under review (1909–1961). They represented the level of income or property allowable before benefits were reduced (*Invalid and Old-age Pensions Act* 1908–1946). On the other hand, the authorities would have set the rate of benefit in such a way that in any event the pension together with the income of the individual did not exceed a particular prescribed amount (Heathershaw, 1935). This amount was calculated by the sum of permissible income and maximum rate of the benefit. For instance, in 1909 the authorities specified the annual permissible income as £26,<sup>4</sup> and the maximum rate of the benefit was £26 per year (*Invalid and Old-age Pensions Act* 1908). If the income of the individual was assessed as £30, considering his/her property did not exceed £50, the maximum annual rate of the benefit for the individual was £22.

The Deputy Commissioner was accountable for administering the application; however, they were guided by the recommendations of the Magistrate (*Invalid and Old-age Pensions Act* 1908–1946). After completing the interview, the Magistrate had to report the results of his assessment

**Table 1.** Means Test, July 1909 to October 1958.

Date of commencement	Permissible income (a) £. S.D	Limit of property (b) £. S.D	Property exemption (a) £. S.D	Income deduction for children (c) £. S.D
01/07/1909	26. 0.0.	310. 0.0	50. 0.0 (d)	Nil
24/12/1912	26. 0.0.	310. 0.0	50. 0.0 (e)	Nil
13/09/1923	32.10.0	400. 0.0	50. 0.0 (e)	Nil
13/12/1941	32.10.0	400. 0.0	50. 0.0 (f)	Nil
15/08/1946	52. 0.0	650. 0.0	50. 0.0	Nil
03/07/1947	52. 0.0	650. 0.0	50. 0.0	26. 0.0
21/10/1948	78. 0.0	750. 0.0	100. 0.0.	26. 0.0
01/11/1951	78. 0.0	1000. 0.0	100. 0.0.	13. 0.0 (g)
02/10/1952	78. 0.0	1000. 0.0	100. 0.0.	26. 0.0
29/10/1953	104. 0.0 (h)	1250. 0.0	150. 0.0	26. 0.0

(Continued)

**Table 1.** (Continued)

Date of commencement	Permissible income (a) £. S.D	Limit of property (b) £. S.D	Property exemption (a) £. S.D	Income deduction for children (c) £. S.D
14/10/1954	182. 0.0 (i)	1750. 0.0	200. 0.0	26. 0.0
23/10/1958	182. 0.0	2250. 0.0	200. 0.0	26. 0.0

**Notes:**

- (a) Represents the level of income or property allowable before pension was reduced.
- (b) Represents the value of property beyond which pension ceased to be payable.
- (c) Represents the maximum amount of income disregarded in respect of each dependent child. The maximum deduction was reduced by any payment (e.g., family allowance, child's allowance, State assistance), received in respect of the child.
- (d) £100 for each single individual if property included the home lived in by the disabled person; if not, £50. £50 for each married pensioner if property included the home lived in by the pensioner; if not, £25.
- (e) Pensioner's home fully exempted in 1912. The value of exempt property became £50 for each single pensioner and £25 for each married pensioner.
- (f) Property exemption for married pensioners became the same as for single pensioners.
- (g) Deduction in respect of dependent children was reduced to \$26 a year for each child in custody, care and control. The maximum deduction was reduced by any payment (other than family allowance), received for, or in respect of, any child in custody, care and control. Payment was also extended to cover student children to age 21 years.
- (h) Permissible income increased to £130 if married with a partner who was not an income support recipient or service pensioner.
- (i) Income from property was excluded from assessment.

Source: Adapted from Department of Families, Community Services and Indigenous Affairs (1983: 117).

**Table 2.** Maximum rates of pension and minimum weekly wage rates 1909–1960.

Date of effect	Rate per week		Minimum weekly wage rates* \$
	£. S.D	\$	
01.07.1909	10.0	1.00	4.73
12.10.1916	12.6	1.25	6.07
01.01.1920	15.0	1.50	8.98
13.09.1923	17.6	1.75	9.43
08.10.1925	1. 0.0	2.00	9.67
23.07.1931	17.6	1.75	8.68
13.10.1932	15.0	1.50	8.18
26.10.1933	17.6	1.75	8.05
04.07.1935	18.0	1.80	8.28
24.09.1936	19.0	1.90	8.48
09.09.1937	1.0.0	2.00	9.02
26.12.1940	1. 1.0	2.10	10.18
03.04.1941	1. 1.6	2.15	10.88
11.12.1941	1. 3.6	2.35	10.88
02.04.1942	1. 5.0	2.50	11.74
01.10.1942	1. 5.6	2.55	11.74
07.01.1943	1. 6.0	2.60	12.00

**Table 2.** (Continued)

Date of effect	Rate per week		Minimum weekly wage rates* \$
	£. S.D	\$	
01.04.1943	1. 6.6	2.65	12.00
05.08.1943	1. 7.0	2.70	12.00
05.07.1945	1.12.6	3.25	12.06
03.07.1947	1.17.6	3.75	12.90
21.10.1948	2. 2.6	4.25	15.65
02.11.1950	2.10.0	5.00	20.20
01.11.1951	3. 0.0	6.00	24.24
02.10.1952	3. 7.6	6.75	27.32
29.10.1953	3.10.0	7.00	28.02
27.10.1955	4. 0.0	8.00	29.70
24.10.1957	4. 7.6	8.75	31.74
23.10.1958	4. 7.6	8.75	32.29
08.10.1959	4.15.0	9.50	34.47
06.10.1960	5. 0.0	10.00	35.50
05.10.1961	5. 5.0	10.50	36.58

Note: \* Prior to the adoption of the "total wage" in 1967, the award wage included the separate basic wage, margin and loading elements. A comprehensive series, which combines these elements and provides direct continuity with the "total wage", is available in the *Australian Historical Statistics: Labour Statistics* (see Withers, Endres and Perry (1985: 140)). The authors have drawn data from various sources such as the Labour Report to 1973; Labor Statistics (Cat 6101.0); ABS Minimum Wage Rates March 1939 to June 1965 (Cat 6313.0). They present the Minimum Weekly Wage Rates in decimal currency. To compare the minimum weekly wages rates and maximum rate of the benefit, column three presents the maximum rate of the benefits in decimal currency.

Source: Adapted from Department of Families, Community Services and Indigenous Affairs (1983: 115) and Withers, Endres and Perry (1985: 140–141).

and recommend further actions. The magistrate could accept the case, reject or postpone it. In cases where the Magistrate was satisfied with the evidence, he would determine the rate of pension. Additionally, in his report, the Magistrate, although satisfied with the case, could recommend sending the claimant to a benevolent asylum or charitable organization (Commonwealth of Australia, 1910–1934). Hence, the power of the Magistrates to attain a new identity for individuals was considerable. They were accountable for visiting the individuals and hearing their verbal confession in order to evaluate the purity of their thoughts and actions. If they were satisfied that the individuals deserved to be recognized as disabled, they could provide them with new identities, which entitled them to particular benefits.

### *Further implication of accounting techniques*

The implications of accounting techniques were not restricted to the process of measuring the income and assets of the individuals prior to their entitlement. The Commonwealth established a chain of accountability, which was reinforced by accounting mechanisms to reevaluate and monitor the pensioner's monetary circumstances. Hence, the government monitored pensioners' financial situations annually. The disabled people were obligated to provide an annual *Income and Property Statement* and detail all their income and assets (Commonwealth of Australia, 1926–1957). Failure

to provide the report would permit the government to cease the pension payment and cancel all future benefits. The *Income and Property Statement* was not only concerned with the amount of income earned, but also required pensioners to disclose their accounts receivable, accounts payable and cash received by them during the last year. In addition, the pensioners had to specify any forms of properties and assets they held, including houses, land, furniture, vehicles and life insurance (Commonwealth of Australia, 1910–1926b). The government applied calculative formulas to rationalize its analysis of the statement (Heathershaw, 1935). However, the measurement of income was not based on individual's earnings or a series of sales transactions but relied on aggregated numbers provided by individuals.

The outcomes of the reports enabled the government to decide whether the pensioner was still entitled to receive the pension or not and if the amount of the pension required adjustment. On the occasions where the results of the examinations indicated an overpayment to the pensioners, the administrators were directed to determine the causes and amount of the overpayment (Heathershaw, 1928). The review could lead to the suspension, reduction, or – in extreme circumstances – the cancelation of the payment. In all incidents of overpayment, the pensioners were accountable for refunding it to the government. In such instances, the department would be deemed a *creditor* and had the authority to file a claim in court in order to recover the amount of overpayment.<sup>5</sup>

In this way, accounting was integral to the administration of pension payments. Through the application of calculative systems, the government instructed the inspectors to identify and compute any extra payment. Furthermore, it was the calculative techniques that facilitated the process of recovering money. The government attempted every feasible action to recover overpayments, ranging from forcing the disabled to repay the overpayment by installments to transferring the assets of the pensioners to the government after the death of the disabled. In this regard, methods of measurement and calculation assisted the government in justifying what some would term brutal behavior. Debits were to be made and included in the Control Account in all cases in which disabled pensioners had been paid amounts for which they were not eligible (Heathershaw, 1935). When it was found that the recovery of overpayments was not feasible, the Commissioner would be permitted to write off the amount. All recovered pension amounts were paid into a Collector's Receipt Account to the credit of the Invalid and Old-age Pension Trust Account, and any fines earned due to overpayment of the pensions were identified as revenue and credited to the Invalid and Old-age Pension Trust Account (Heathershaw, 1935).

### *Implementing accounting techniques to avoid resistance*

As argued by Foucault (2000), as soon as power manifests itself, it should expect resistance. In the case of the disability program, despite the government's attempt to monitor the economic behavior of disabled people, the lack of a transaction basis for the calculation of income enabled individuals to take advantage of the program. For instance, in some cases disabled people transferred their property to their relatives, or disposed of their assets in order to satisfy the Means Test criteria. In response to these issues, the government introduced new regulations and enhanced its authority over the economic behaviors of disabled people (*Financial Emergency Act 1932*). The government became deeply involved with the financial activities of disabled people and enhanced its network of monitoring and observation.

From this point, whenever pensioners acquired property, or earned, derived or received income, they were responsible for notifying the government within 30 days of the acquisition (*Financial Emergency Act 1932*). Moreover, the disabled had to officially undertake not to transfer or mortgage any real property or any estate or interest except with the prior consent in writing of the

Commissioner. Otherwise, any transfer or mortgage effected in breach of any undertaking given to the department was deemed void and had no effect (*Financial Emergency Act 1932*). If the disabled did not comply with this requirement of the Act, they were penalized and were liable to refund the overpayment. Any extra payment to the pensioners was considered as the liability of the disabled to the government and was recoverable from the assets of the disabled person. Accordingly, the department held other parties who were willing to deal in real property accountable for inquiring of government whether the owner of the property was a pensioner or not, and the amount of pension paid which would be a charge on the estate of the disabled (Commonwealth of Australia, 1932). It is evident that the techniques of accounting and accountability enabled the government to defeat forms of resistance. As a result, the disabled were subjected to constant examination and authorities supervised all their financial activities.

### *From disabled to accountant and then to effective citizen*

Although the program was initially developed to bring “joy” to thousands of homes in Australia and to assist people who had difficulties in maintaining themselves (Australia, Senate Debates, 1st Jul, 1910) the application of Means Tests forced the disabled to become accountants, at least insofar as accounting-for-themselves became necessary. Disabled people had to monitor the amount of their income to ensure that it did not exceed the limits imposed on beneficiaries. This issue was highlighted in the case of blind people, who were considered as disabled, but the question of the capacity to work had been liberalized for them. For example, the blind were able to perform some types of activities, but they had to be meticulous in regards to their working load, since any extra income could jeopardize their pension. This issue attracted the attention of Senators in the Parliament. However, their primary concern was that the current Means Test penalized activities that could contribute to the wealth of the Commonwealth. In this regard, Senator Earl mentioned:

When the blind earn by brushmaking, matmaking, or other industries up to 22s. 6d. per week their pension immediately ceases. I am not asking the Committee to call upon the Government to incur any extra expenditure. I know it is not the function of the Senate to do so. But I think we have a right to request the Government to permit the blind to be more productive and to earn more for themselves without being penalized by the loss of their pensions if they do so ... therefore, I ask that pensioners shall be permitted to produce more, and thus add to the wealth of the Commonwealth, it will be admitted that I am making a very reasonable request. (Australia, Senate Debates, 5th Sep, 1917: 1650)

The underpinning rationale for amending the legislation was that visually impaired people should be treated on a different basis from other disabled people due to their ability to perform some activities, and the Means Tests limits discouraged “young and enthusiastic” people with vision impairment from working and earning more (Australia, Senate Debates, 7 May, 1920). Therefore, the liberalization of limits of income for visually impaired people enabled the State to train them to such an extent that their earnings might be fairly considerable (Australia, Senate Debates, 24 Nov, 1920).

Nevertheless, the discussion on the liberalization of the Means Test for visually impaired individuals reveals the pastoral aspect of the government. The government attempted to enhance the circumstances of a specific group of citizens, by loosening the boundaries of means testing for this group of disabled people. However, the primary concern of the government was to increase the wealth of the Commonwealth and they recognized that people with visual impairment were capable of contributing to this agenda. This refers to the characteristics of pastoral power that is both individualizing and totalizing; it seeks to take care of each citizen as well as the whole population.

It shows how governmental programs can objectify individuals and take advantage of individuals' conditions to achieve the economic objectives of the government. By providing opportunity for specific groups of disabled to increase their income, the Commonwealth was able to increase the wealth of the nation. In this regard, it is debatable whether the circumstances of the disabled were a matter of concern, or whether the hidden agenda for the government was to increase the disabled's contribution to the development of the State.

### *Accountability towards the Parliament*

Even though the *Invalid and Old-age Pensions Act* (1908–1946) enabled the Registrar to demand that any person furnish him with information, the government did not include many other members of society in assisting with the implementation of the program. The program was based on the relationship between the disabled and the government. The Commonwealth funded the program by allocating one million pounds in the Trust Account under the Invalid and Old-age Pensions Fund in 1908, and in 1910, with the commencement of the invalid pension section of the Act, the fund was increased to 1.5 million pounds. In addition to funding the program, the government established and controlled the regulatory and administrative aspects of the program. Initially, the Department of Treasury was accountable for all payment and expenditure under the regulation of the Act. Later in 1941,<sup>6</sup> when the Department of Social Services was fully operative, it became responsible for the administration of the Act.

The Commonwealth, being the source of financial support for the program, was mostly concerned with the economic execution of the program. In this regard, the Parliament demanded that the Department of Social Services provide annual reports to the Parliament detailing the costs of the program. The annual reports provided to the Parliament consisted of the receipts and expenditures of the pension fund, a comparison between actual and estimated expenditure for the financial year, and estimates of expenditure for the following financial year (Commonwealth of Australia, 1910–1935). In addition, the department was accountable for providing numerous tables, stating financial and demographical details of the program. These tables included:

- Disposal of claims received during the year, broken down by state;
- Number of disabled pensioners admitted during the year based on their age, sex and marital status;
- Sex and marital status of all disabled pensioners admitted during the year;
- Total number of claims, death and cancelations, broken down by state;
- Total number of disabled pensioners and number of disabled pensioners in each 10,000 of the population, broken down by province;
- Total fortnightly and annual liability payable to pensioners, broken down by province;
- Average fortnightly rate of pension in each state, and in Australia as a whole;
- Number and percentage of pensioners receiving the maximum pension rate in each state and Australia;
- Number of disabled pensioners in Benevolent Asylums broken down by state and the liability towards them;
- Total payment to pensioners and Benevolent Asylums and hospitals for custodial maintenance of the disabled, broken down by state;
- Cost of administration of the program, including expenditures such as salaries, postage, medical examination and traveling expenses; and
- A comparison of payments and costs of the program during all years, beginning with the commencement of the Act (Commonwealth of Australia, 1910–1935).

The ad hoc reports provided by the department for members of Parliament, reveal that the main concern of the government was the cost of the program and not the welfare of the citizens. The department was not required to provide reports on the income, expenses or the lifestyle of the disabled pensioners, but it was held accountable to report any expenditure for the administration of the Act. Accordingly, the department was required to justify the success of the program based on its cost and not the well-being of the disabled. The final table provided every year in the report emphasized the priority of cost (Commonwealth of Australia, 1910–1935). The department presented historical statistics from the commencement of the Act in 1910 until the current year. The figures determined the total amount paid to pensioners and hospitals or Benevolent Asylums, the cost of administration, the cost of administration in proportion to every one hundred pounds of the pensions and asylum and hospital payments, annual liability on the last day of the financial year, average fortnightly pension on the last day of the financial year, and number of pensioners in each 10,000 of population. The summary table enabled Parliament to compare the expenditure on the program in different years and to determine whether or not the program was being run in a cost-effective manner.

### *The abolition of Means Tests*

Prior to 1946, the public discussion about the Means Test was centered on the barriers and limitations of the test. Some members of the government were concerned with the limitations of means testing, particularly with how this testing caused some eligible disabled people to be deprived of benefits (Australia, House of Representative Debates, 3rd Jul, 1941). Another point of conjecture related to increments for the cost of living. In this regard, MPs felt that parliament should modify the rate of pensions; however, whether they should rise or fall was a debated point (Australia Senate Debates, 24 Aug, 1923; 27 Aug 1925; 6 Dec, 1940). The liberalization of means testing on each incident resulted in the eligibility of new groups for pension benefits. It also identified how other groups were very near to achieving a disabled status, however, were not accepted based on a variety of parameters. The discomfort of those who qualified under the new measurements was dispelled; however, those who marginally fell short of qualifying were discontent and expressed it in the form of demands for the removal of the Means Test (Kewley, 1980).

Discourses that surrounded the liberalization and elimination of means testing, indicated the *programmatic* aspect of governmentality. As Miller and Rose (1990: 4) have suggested, programs of government include material practices to reform reality: “the government reports, white papers, green papers ... this or that scheme for dealing with this or that problem”. Furthermore, the programmatic characteristic of governmentality refers to the way of thinking that “a domain or society could be administered better or more effectively, to the extent that actions and identities are rendered more programmable” (Miller and Rose, 1990: 4).

In relation to welfare support for the disabled, the application of Means Tests and techniques of accounting enabled the government to identify the eligible individuals and to introduce procedures to address the issue. However, the solution itself became problematic and attracted criticisms. Hence, the government attempted to address the problem by introducing new programs and liberalizing the Means Test. In other words, the failure of governmental programs led to the introduction of a series of new procedures, which enabled government to justify its performance.

A committee report on social service in 1945 validated the demand to abolish the Means Test. The committee recommended gradual elimination of the Means Test for age-pension applicants over 65 years. Within a period of eight years, legislation was introduced which provided a plan to abolish the scheme. Nevertheless, due to the impending election, the government prioritized taxation reduction over the removal of the Means Test (Kewley, 1973). This led the government of 1946

to liberalize the limits of Means Testing as an alternative to total elimination of the Means Test. The noteworthy changes included the repeal of the “adequate maintenance” provisions for disabled people over 21 years old, raising the permissible income from 12s.6d to £1 per week and the property limit from £400 to £650. Further, certain items of property, such as the value of furniture and contingent interests, was eliminated from consideration in the assessment of the assets of pension applicants. The amendment of the Means Test did not cover any part of the proposed plan by the committee, but facilitated an increase in the number of people eligible to receive the pension.

As demands to eliminate the Means Test escalated, the abolition of the Means Test became a campaign promise for both the Labor and Liberal parties. For example, in his election policy speech, Chifley<sup>7</sup> promised that “further steps in the progressive abolition of the Means Test applicable to pensions will be taken in the light of the financial position existing from time to time” (Chifley, 1946). Menzies, the leader of the Opposition, promised that if elected he would have the Means Test superseded by a contributory scheme (Menzies, 1949). However, after being elected, these claims were abandoned due to financial difficulties. It was discussed in the Parliament that change was not easy from a financial point of view, since it would have cost £60,000,000 per year to remove the Means Test (Australia, House of Representative, 22 Nov, 1950).

Accordingly, nothing specific resulted from these debates until 1952, when Townley, the Minister of Social Services, introduced new legislation which permitted payment of up to £3 per week to visually impaired individuals free of Means Testing, and later, in October 1954, removed the Means Test for this group of disabled people (Commonwealth of Australia, 2011). Despite the amendment of the Means Test, the issue remained relevant in the election of May 1954. Evatt<sup>8</sup> promised to abolish the Means Test if elected, but Menzies in his policy speech for the 1954 election proudly stated he would modify it to better consider the hardship of those unable to take care of themselves.

Nevertheless, the government planned to progressively remove the Means Test as the terminal point of ongoing liberalization of requirements to qualify. By 1958, the Means Test was much more liberal, mostly due to increasing the property limits. At this point, the modification of Means Tests on different occasions together with the increase of pension rates caused a condition whereby a married couple who were both pensioners were in a better economic position than the majority of the Australian working population. Under the arrangement, the pensioner couple, with their permissible income, had an income exceeding the basic wage and could also possess exempt property of a considerable amount, including the home in which they were residing (Australia, House of Representatives, 16 Sep, 1958). This situation enabled the Minister of Social Services, Robertson, to claim that the discontent over the rates of pension had reached the point where exclusion from a pension became a penalty on *thrift*. He suggested the progressive easement of the Means Test to include an increasing number of people who had been previously excluded by the application of these tests.

Discourse in the Parliament suggested that the Means Test discriminated against income and properties. In this regard, Kewley (1980) argued that a pensioner who earned a certain income, such as superannuation, was in a superior position compared to a person who saved to increase his pension by interest on government bonds. Interestingly, the enhancement of the investment would have worsened the situation of the latter pensioner. Consequently, the inability of the Means Test to identify the most qualified individuals gave rise to new energy for the demand to remove the Means Test, and it forced the Menzies government to review the test.

In 1961 the government combined the legislation on both income and properties under the Means Test into a merged unit and introduced the Merged Means Test. The Merged Means Test allowed the addition of a property component, equivalent to £1 for each complete £10 of the value of the individuals' property above £200, to their annual income. This sum was described as means



as assessed. Under the new system, the government removed the disqualifying limits of the property but did not alter the permissible income. One effect of the Merged Means Test was to increase the rate of pension for all currently disabled pensioners who had property valued at £210 or more, but whose means as assessed was less than £182. In addition, the new system enabled more applicants who were deemed disqualified under the previous means test to qualify for pensions.<sup>9</sup> While the introduction of the Merged Means Test responded to some criticisms, some unsolved issues remained within the new program. One of the critiques suggested that due to the taxable amount of income exceeding the permissible income, it damaged incentives to earn extra income and thereby contribute to the wealth of the nation (Kewley, 1973).

## Conclusion

As mentioned by Foucault (2000), one feature of pastoral power in its modern format is its role in providing welfare for the citizen. In this regard, the disability support system in Australia is a unique form of the implementation of pastoral power in its political format. The system can be examined from two aspects: dividing practices and technology of the self. This study has highlighted the role of accounting as the intersection of both aspects.

First, the case study of the Means Test program demonstrates how accounting techniques were integral in creating strategies and programs for the welfare of disabled citizens. The Means Test functioned as a dividing practice, separating the qualified disabled from the rest of society. The Means Test program was designed to ascertain the most eligible disabled citizen, and central to this process was the application of accounting techniques to identify the disabled people. Our analysis of the Means Test program represents the process of *objectification* of the subject introduced by Foucault (1982). The application of Means Tests and accounting procedures, specifically those related to measurement and classifications, enabled the system to categorize the disabled based on their aggregate assets or income and to tailor particular strategies and programs towards each division. As a result, not only did the system enable the government to identify the disabled as deviant within society but also within the broader group of the disabled.

The performance of accounting was further examined in its ability to visualize the issue of providing welfare for disabled people. The study demonstrates how accounting techniques were central to introducing potential solutions to address the problem and how these techniques represented the success or failure of the program. In addition, the analysis highlights the salience of accounting as a disciplinary practice applied to govern disabled people.

Second, as a technology of the self, the program is a manifestation of the verbal self-examination. The attempt to apply for the status of disabled implied the imperative towards renunciation of the self. The individual had to affirm to his/her inability to perform in a society that favored self-dependence, as well as request a new identity that would enable him/her to survive within this type of society. The accounting procedures and techniques of calculation visible in the Means Test highlighted the renunciation of the self. The study unveils a network of agents which facilitated the individual's transformation. The transformation was achieved by the verdict of the Magistrate, indicating the applicant as a deviant who required separation from normalcy as well as considerable care.

The program was similar to the techniques of the self, described by Foucault. The applicant was asked to confess his/her annual activity to the Master. Whilst in Foucault's (1988) description of technology of the self, the Master has the ecclesiastical wisdom to distinguish the truth, the bureaucratic system would deploy techniques of accounting that highlighted the monetary aspect of the confession and eliminated non-financial features in order to assess the purity (or "truth") of the claim.

Moreover, the study reveals the crucial role of accounting concepts such as budgeting and funding in relation to the decision-making process to provide welfare for the disabled. It has been

demonstrated that the economic aspect of the program was prioritized over the well-being of the disabled. The analysis illustrates how any reforms and modifications to the program were assessed based on cost-efficiency, while the clinical condition of the disabled was less of a concern.

This study has also highlighted the importance of accounting techniques to provide key information about individuals and to form the system that transfers governmental policies and strategies to individuals. This article is positioned within the related accounting studies that have explored the manner in which accounting practices and discourses have facilitated the execution of governmental policies (see Álvarez-Dardet et al., 2006; Baker, 2013; Banos et al., 2005; Neu and Graham, 2006; Sargiacomo, 2009; Walker, 2004) This narrative contributes to this stream of literature by addressing a particular set of institutional arrangements for the welfare of disabled people. The study suggests the scope for further investigation of the disability pension in Australia. The underpinned mentality and ideology of government that shaped the system has not been assessed. There is also scope for more detailed research to demonstrate the performance of accounting in this context.

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### Notes

1. The *Invalid and Old-age Pensions Act 1908* was assented on 10 June 1908 to provide for the payment of Invalid and Old-age Pensions and for other purposes. The Act was withdrawn on 1 July 1947 and replaced by the *Social Services Consolidation Act 1947 (Invalid and Old-age Pensions Act 1908)*.
2. Provisions for invalid pensions under this Act were copied from the *New South Wales Invalidity and Accident Pensions Act 1907*.
3. The Act granted an invalid pension title to an applicant above the age of 16 who, due to an accident or natural causes, was permanently incapable of work. To be eligible, the applicant should not be receiving an old-age pension, and should have been residing in Australia for a considerable time period. The pension was not granted to aliens and Asiatics, nor to Aboriginal natives of Australia, Africa, and the Islands of the Pacific or New Zealand. The applicant had to reside in Australia continuously for at least five years. Furthermore, the pension could not be granted if the accident was self-induced or brought about with a view to obtaining a pension, or if the applicant's relatives severally or collectively adequately maintained him or her.
4. Decimal currency was introduced in 1966. References to the rate of benefits for years prior to the introduction of decimal currency are made in pounds, shillings and pence. The following conversion rate has been applied:

£1 (one pound) = \$2 (two dollars)

10s (ten shillings) = \$1 (one dollar)

1s (one shilling) = 10c (ten cents)

6d (six pence) = 5c (five cents)

5. “The Commissioner may sue for and recover in any court of competent jurisdiction any amount which any person is liable to refund” (*Financial Emergency Act 1932*: 7).
6. The Menzies government established the Department of Social Services in April 1939, but it did not become fully operative until 1941.
7. Ben Chifley was Prime Minister of Australia from 1945 to 1949.
8. Dr Herbert Vere Evatt was the leader of the opposition from 1951 to 1960.
9. It was established that the majority of applicants granted pensions under the Merged Means Test program were residing in their properties and had no or little income other than that derived from their property (Kewley, 1980).

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