F7/6/92

14 Marta 1994

Circular 6/94: Terms of Reference of the Committee of Public Accounts

A Dhuine Uasail

I am directed by the Minister for Finance to refer to paragraph 3 of Circular 21/93 and to append for your information the revised terms of reference of the Committee of Public Accounts, which have now been incorporated in the Standing Orders of Dáil Eireann.

Mise le meas

P J Moore

Assistant Secretary

To/Accounting Officers

NEW S.O. 130 FOR-PUBLIC ACCOUNTS COMMITTEE AGREED BY ORDER OF

DAIL OF 3 MARCH, 1994

"Go nglacfar leis an meid seo a leanas in ionad Bhuan-Ordu I3O de Bhuan-Orduithe Dháil Eireann i dtaobh Gno Phoibli:

That the following be adopted in substitution for Standing Order 130 of the Standing Orders of Dáil Eireann relative to Public Business:

‘130. (1) Chomh luath agus is feidir i ndiaidh. ationol na Dá1a tar eis Olltoghcháin ceapfar Roghchoiste, dá ngairfear an Coiste um Chuntais Phoibli, chun scrudu a dheanamh agus tuarascáil a thabhairt don Dáil:

‘130. (1) As soon as may be following the reassembly of the Dáil subsequent to a General Election there shall be appointed a Select Committee, to be known as the Committee of Public Accounts, to examine and report to the Dáil upon:

(a) ar na cuntais ina dtaispeánfar leithreasu na suimeanna a bheidh deonaithe ag an Dáil le haghaidh an chaiteachais phoibli agus cibe cuntais eile is cui leo (nach cuntais daoine a áiritear sa Dara Sceideal d'Acht an Ard-Reachtaire Cuntas agus Ciste (Leasu), 1993) a bheidh iniuchta ag an Ard-Reachtaire Cuntas agus Ciste agus tiolactha don Dáil, maille le haon, tuarascálacha on Ard@. Reachtaire Cuntas agus Ciste orthu:

(a) the accounts showing the appropriation of the sums granted by the Dáil to meet the public expenditure and such other accounts as they see fit (not being accounts of persons included in the Second Schedule of the Comptroller and Auditor General (Amendment) Act, 1993) which are audited by the Comptroller and Auditor General and presented to the Dáil, together with any reports by the Comptroller and Auditor General thereon:

Ar choinnioll, maidir le cuntais seachas Cuntais Leithreasa, nach scrudoidh an Coiste ach cuntais do bhliain airgeadais dar tus tráth nach luaithe ná 1 Eanáir, 1994;

Provided that in relation to accounts other than Appropriation Accounts, only accounts for a financial year beginning not earlier than 1 January, 1994, shall be examined by the Committee;

(b) ar thuarascálacha an Ard-Reachtaire Cuntas agus Ciste maidir lena chuid scruduithe ar bharainneacht, eifeachtacht, corais mheasunaithe eifeachtuilachta, nosanna imeachta agus cleachtais; agus

(b) the Comptroller and Auditor General's reports on his examinations of economy, efficiency, effectiveness evaluation systems, procedures and practices; and

(c) ar thuarascálacha eile a dheanfaidh an tArd-Reachtaire Cuntas agus Ciste faoin Acht.

(c) other reports carried out by the Comptroller and Auditor General under the Act.

Thairis sin, molfaidh an Coiste athruithe agus feabhsucháin ar leagan amach na Meastachán

The Committee shall also suggest alterations, and improvements in the form of the.

a chuirfear faoi bhráid na Dála.	Estimates submitted to the. Dáil.
(2) Feadfaidh an Coiste dul ar aghaidh lena scrudu chuntas no ar thuaruascáil on Ard-Reachtaire Cuntas agus Ciste am ar bith tar eis don chuntas no don tuarascáil sin a bheith tiolactha do Dháil Eireann agus	(2) The Committee may proceed with its examination of an account or a report of the Comptroller and Auditor General at any time after that account or report is presented to Dáil Eireann and
(a) beidh an churnhacht ag an gcoiste fios a chur ar dhaoine, ar pháipeir agus ar thaifid;	(a) the Committee shall have the power to send for persons, papers and records;
(b) deanfar gach tuarascáil a bheartoidh an Coiste a tabhairt, arna glacadh ag an gcoiste, a leagan faoi bhráid na Dá1a Iáithreach agus as a aithle sin beldh ar chumas an Choiste an tuarascáil sin, mar aon le cibe doicirneid ghaolmhara is cui leis, a chlobhualadh agus a fhoilsiu; agus	(b) every report which the Committee proposes to make shall, on adoption by the Committee, be laid before the Dáil forthwith whereupon the Committee shall be empowered to print and publish such report together with such related documents as it thinks fit; and
(c) deanfaidh an Coiste tuarascail bhliantuil ar dul chun cinn maidir lena chuid gniomhaiochtai agus peananna a thiolacadh do Dháil Eireann.	(c) the Committee shall present an annual progress report to Dáil Eireann on its activities and plans.
(3) Staonfaidh an Coiste o fhaisneis runda i ndáil le gniomhaiochtai agus pleananna roinne no oifige Rialtais, no comhlachta a bheidh faoi reir iniuchta, scrudaithe no cigireachta ag an Ard-Reachtaire Guntas agus Ciste, a fhiosru i seisiun poibli no a fhoilsiu mas rud e go n-iarrfaidh comhalta den Rialtas no an comhlacht a bheidh i gceist air deanamh amhlaidh. Staonfaidh an Coiste freisin o fhiosru a dheanamh maidir leis na fiuntais a ghabhann le beartas no beartais de chuid an Rialtais no Aire Rialtais no maidir leis na fiuntais a ghabhann le cuspoiri na mbeartas sin.	(3) The Committee shall refrain from enquiring into in public session, or publishing, confidential information regarding the activities and plans of a Government department or office, or of a body which is subject to audit, examination or inspection by the Comptroller and Auditor General, if so requested either by a member of the Government, or the body concerned. The Committee shall also refrain from enquiring into the merits of a policy or policies of the Government or a Minister of the Government or the merits of the objectives of such policies.
(4) Gan dochar do neamhspleáchas an Ard-Reachtaire Cuntas agus Ciste maldir le cinneadh na hoibre a bheidh le cur i gcrich ag a Oifig no an mhodha ina gcuirtear i gcrich i,	(4) The Committee may, without prejudice to the independence of the Comptroller and Auditor General in determining the work to be carried out by his Office or the manner in

feadfaidh an Coiste, i gcumarsáid runda, cibe moitai is cui leo a dheanamh leis an Ard-Reachtaire Cuntas agus Ciste maidir leis an	which it is carried out, in private communication, make such suggestions to the Comptroller and Auditor General

obair sin. (5) Dháreag comhalt a bheidh ar an gCoiste, nach comhalta den Rialtas ná Aire Stáit aon duine acu, agus ceathrar acu sin is coram do. Beidh an Coiste comhdheanta ar gach sli eile de reir fhorálacha Bhuan-Orduithe 70 agus 7'3, agus ar chuma go ndeanfaidh se ionadaiocht chothrom don Dáil.	regarding that work as they see fit. (5) The Committee shall consist of twelve members, none of whom shall be a member of the Government or a Minister of State, and four of whom shall constitute a quorum. The Committee shall otherwise be constituted according to the provisions of Standing Orders 70 and 73, and so as to be impartially representative of the Dáil.".