

F 7/8/90
8 July, 1998

Circular 13/98: Laying before the Houses of the Oireachtas of Accounts/Financial Statements of Bodies under the aegis of Departments

A Chara

The Committee of Public Accounts has recently drawn attention to the requirement on Departments in respect of bodies under their aegis, which are Exchequer funded and whose accounts are audited by the Comptroller and Auditor General, to lay the audited accounts or financial statements of these bodies, together with the report of the Comptroller and Auditor General's Office on the accounts, before the Houses of the Oireachtas within a reasonable period of time of these accounts being received in Departments. This is required under section 11.(3) of the Comptroller and Auditor General (Amendment) Act, 1993.

The Committee has requested that the accounts/financial statements of bodies under the aegis of Departments be laid before the Dáil within three months of such accounts being received by Departments. Most of these bodies are non-commercial State Sponsored Bodies which are funded by grants or grants-in-aid from the Vote of their sponsoring Department.

Accordingly, the accounts/financial statements together with the report of the Comptroller and Auditor General on the accounts of such bodies under the aegis of your Department should be laid before the Houses of the Oireachtas within three months of such accounts being received in your Department.

Mise le Meas

P.H. Mullarkey

Secretary General

To/ All Accounting Officers