

F 7/8/90

9 March, 1999

**Circular 5/99 - Timely Laying before the Houses of the Oireachtas
of the Accounts of Bodies audited by the Comptroller and Auditor General**

A Dhuine Uasail,

1. The Committee of Public Accounts drew attention last year 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 such bodies before the Houses of the Oireachtas. The Committee is concerned that the accounts of such bodies be laid within a reasonable period of time of these accounts being audited by the Comptroller and Auditor General, together with any report of the Comptroller and Auditor General's Office on the accounts. Circular 13/98, which was issued in July of last year, specified a time limit of three months after the accounts of such bodies have been received for Departments and Offices to lay the accounts before the Houses of the Oireachtas.

2. The Committee of Public Accounts has now drawn attention to the need for bodies under the aegis of Departments and Offices to submit their accounts to their sponsoring Department within a reasonable time of these accounts being audited by the Comptroller and Auditor General. 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 or financial statements of bodies under the aegis of Departments and Offices should be presented to the sponsoring Department by each body within one month of the audit certificate on the accounts being issued by the Comptroller and Auditor General,** together with any report of the Comptroller and Auditor General on the accounts.

To/ All Departments and Offices

3. Each Department should lay the audited accounts of bodies under its aegis before the Houses of the Oireachtas within two months of such accounts being received by the Department, together with any report of the Comptroller and Auditor General on the accounts.

Where a Department must first present these accounts to the Government, this should be done at the earliest opportunity, in such cases Departments must in any event lay the accounts of the body before the Houses of the Oireachtas within three months of their being received by the Department.

4. In the case of bodies which must first present their audited accounts at the Annual General Meeting of the body for adoption, **the accounts should be sent to the parent Department within one month of the AGM at which the accounts are adopted, and if possible not later than three months after the Comptroller and Auditor General has issued the audit certificate on the accounts.**

5. If exceptional or unusual circumstances arise which cause an unavoidable delay beyond these time limits, either for a body in submitting its accounts to the parent Department or for the Department in laying the accounts of the body before the Houses of the Oireachtas, the clerk to the Committee of Public Accounts should be informed of this by the relevant Department. Where legislation concerning the laying of the accounts of a body provides for other arrangements, these should be complied with.

6. The above requirements should ensure that in the normal course the accounts of bodies under the aegis of Departments and Offices are laid before both Houses of the Oireachtas within three months of the Comptroller and Auditor General issuing the audit certificate on the accounts. Departments are responsible for the compliance of all bodies under their aegis with these requirements and should ensure accordingly that all relevant bodies under their aegis are notified of and fulfil these requirements.

7. Note that as soon as the accounts of a body have been laid before the Houses of the Oireachtas, a separate copy of the accounts should be sent to the Committee of Public Accounts for their use.

Circular 13/98 is superseded by this Circular.

Mise le Meas

P.H. Mullarkey

Secretary General

To/ All Departments and Offices