

5 February 2007

Department of Finance Circular 13/2007
Revised Instructions for Preparing Material for Inclusion in Minutes of the
Minister for Finance on Reports of the Committee of Public Accounts (PAC)

A Dhuine Uasail

1. I am directed by the Minister for Finance to issue revised instructions for preparing material for inclusion in Minutes of the Minister for Finance on Reports of the Committee of Public Accounts (PAC). This Circular replaces Circular 19/06 *Instructions for Preparing Material for Inclusion in Minutes of the Minister for Finance on Reports of the Committee of Public Accounts (PAC)*.

2. PAC Reports

Each year, the Comptroller and Auditor General (C&AG) audits the accounts of government departments and offices and lays them before the Dáil. The Dáil Committee of Public Accounts (PAC) examines the accounts and the C&AG's reports on them, in public session. It normally calls the relevant Accounting Officer to give evidence before it during the examination. The PAC then issues a Report. PAC Reports usually consist of a summary of the evidence presented to the PAC, a short statement of the PAC's findings and a list of recommendations. The PAC also issues Reports on value-for-money (VFM) reports by the C&AG. All PAC Reports are laid before the Dáil.

3. Minutes of the Minister for Finance

The Minister for Finance responds to every PAC Report by means of a document entitled "The Minute of the Minister for Finance on the Report of the Committee of Public Accounts on [title of PAC report]". After a very short introduction, the Minute responds briefly to each recommendation in the Report. Minutes of the Minister for Finance are compiled by Government Accounting Unit in the Department of Finance and are approved by the Minister for Finance before being issued to the PAC.

4. PAC Consideration of such Minutes

The PAC may consider Minutes of the Minister for Finance in public session. If it is not satisfied with the response to a recommendation, it may pursue the matter further with the Minister for Finance. The PAC may also seek a Dáil debate on the matter. It may also raise the matter with the relevant Accounting Officer either in writing or on the next occasion on which he or she is before the Committee.

5. How Minutes are compiled and issued

i. When the PAC issues a report, the Department of Finance requests responses to the report's recommendations from those whose areas of functional responsibility correspond to the PAC's recommendations. Typically, this is routed from the Government Accounting Unit, via the relevant functional area within the Department of Finance, to the department or office concerned. Responsibility for clearing responses to PAC recommendations rests as follows:

Type of Recommendation	Response to be cleared by
(1) Deals with accounting or operational matters	Accounting Officer for the relevant Appropriation Account
(2) Raises policy or legislative matters	Minister with political responsibility
(3) Deals with accounting of operational matters that have applicability or relevance to the Public Service generally	Secretary General of the Department of Finance
(4) Raises policy or legislative matters that have applicability or relevance to the Public Service generally	Minister for Finance

ii. Instructions for drafting and formatting material for inclusion in Minutes of the Minister for Finance are set out in **Appendix i**.

6. Confirmations of Clearance of Material

i. Appropriately cleared material, when transmitted to the Department of Finance, should be accompanied by confirmation of clearance in the format set out in either Appendix ii or Appendix iii, as appropriate.

ii. The format in Appendix iii should be used where material being transmitted to the Department of Finance includes material that has been prepared by an Accounting Officer who is not the Secretary General of a government department.

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David Doyle
Secretary General
To: All Accounting Officers

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Appendix i – Format, instructions and style conventions for drafting material for inclusion in Minutes of the Minister for Finance

1. Format

Text should be in Times New Roman font, size 12. Material will respond to recommendations contained in the PAC's Report. The number and title of the chapter in the Report in which the recommendation appears should be reproduced and set out in bold and centre justified. Beneath the chapter number and title, each recommendation should be set out in bold and numbered with a lower case roman numeral and left justified without an indent. Material should be set out below the recommendation(s) it responds to in normal type and left justified. An example is given below:

2. Office of the Ombudsman – Vote 17; and Chapter 6.1

i. All Departments and Offices should settle their tax liabilities on time and should be subject to the normal penalties for late payment.

The Minister for Finance is informed by the Revenue Commissioners that Government Departments, as taxpayers, are treated similarly to the general body of taxpayers and are subject to the normal penalties that apply to the late payment of taxes. In the case in question interest charges were raised by Revenue and paid in full.

ii. Proper procedures for the maintenance of adequate internal financial control should be built in while new financial systems are being introduced.

The Minister accepts this recommendation. As mentioned earlier in this Minute, his Department wrote to all Accounting Officers in 2004 about the need for vigilance during transitions to new financial management systems. All Departments and Offices have now completed installation of such systems.

Note: Recommendations are numbered according to the chapter number of the PAC report and the subsequent order in which they appear; e.g., the second recommendation in chapter five of a PAC report should be referred to as recommendation 5.ii.

2. Instructions for drafting material for Minutes

Departments and offices involved in preparing material for Minutes of the Minister for Finance must comply with the following instructions, which supersede all previous instructions in the matter.

- i. Material for inclusion in Minutes of the Minister for Finance should respond only to the PAC recommendations; there is no need to deal with PAC findings.
- ii. Every recommendation should be responded to.

- iii. Material should directly answer the point(s) being made in the recommendation and should be concise.
- iv. Response material should be written in the third person, referring to either the Minister for Finance, another government minister, or the department, office or public body responsible for responding to the recommendation. Where a response relates to a department or office other than the Department of Finance, the text should use a phrase along the lines of “The Minister for Finance is informed by [the Department of.....] / [the Office of ...] / [the Minister for ...] that.....”
- vi. As far as possible, responses should begin by stating explicitly whether the recommendation is accepted or not.
- vii. Where a recommendation is accepted, the response should go on to say briefly how the recommendation has been, is being or will be implemented.
- viii. Where a recommendation is not accepted, the response should go on to give reasons.
- ix. Material should not contain undated time references, e.g.: “currently” or “the latest position is”, as some time may elapse between the issue of the Minute to the PAC and the PAC’s consideration of the Minute. Material should not be drafted so as to give the latest position on matters that are ongoing. Time references should be dated, e.g.: “up to”, or “as at”, a specific date.
- x. The PAC has indicated that if it is dissatisfied with a response in a Minute of the Minister, it will write to the Minister for Finance or the Department of Finance, as it considers appropriate. In such circumstances the Minister for Finance will respond by means of a covering letter with an attachment. The instructions set out above apply to producing material for inclusion in the attachment.

3. Style Conventions

To enable consistency of style and efficiency in production, it would be much appreciated if the following style conventions could be adhered to:-

- Department/Government – both of these should be in lower case when referring to departments or governments generally and with an initial capital when referring to a particular department of government. Initial capitals may be used in headings.
- Response material should be written in the third person, referring to either the Minister for Finance, another government minister, or the department, office or public body responsible for responding to the recommendation. Where a response relates to a department or office other than the Department of Finance, the text should use a phrase along the lines of “The Minister for Finance is informed by [the Department of.....] / [the Office of ...] / [the Minister for ...] that.....”

- If a body is to be referred to by initials, the body should be identified in full the first time it is referred to. Similarly with legislation; for example, the Comptroller and Auditor General (Amendment) Act, 1993, once it has been identified in full, can be referred to, in the relevant portion of the Minute, as “the 1993 Act”.
- 2003-04 (not 2003/04)
- % in words “per cent”
- the figures “one” to “nine” should be written in words; 10 and above in figures
- Million as “m” and billion as “b” as in ‘€400m’ and ‘€b’.
- the Committee (not “the PAC”)
- Colon without dash precedes indented items
- ‘Interdepartmental’ is not to be hyphenated.

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**Appendix ii – Format for the Confirmation of Clearance of Material prepared by
an Accounting Officer who is the Secretary General of a Government
Department**

**Confirmation of Clearance of Material for Inclusion in
Minutes of the Minister for Finance**

Instruction: Text in the format set out in sections i and/or ii to be provided, as appropriate.

i. Clearance of Material by the Minister for _____

I confirm that the attached material responding to recommendation[s] numbered _____ of the PAC report “_____”, which raise[s] matters of policy/legislation particular to the Minister for _____, has been brought to the attention of the Minister for _____ and that the Minister has approved the inclusion of the material in the Minute of the Minister for Finance responding to that report.

Signature: _____

Name: _____

Secretary General

Department of _____

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Appendix ii – (contd.)

Instruction: Text in the format set out in sections i and/or ii to be provided, as appropriate.

ii. Clearance of Material by the Accounting Officer for _____

I confirm that I have reviewed the attached material that responds to the accounting and, or, operational matters particular to this organisation raised by recommendation[s] numbered _____ of the PAC report “_____” and I am satisfied that it does not raise policy or legislative matters requiring the approval of the Minister for _____ for its inclusion in the Minute of the Minister for Finance responding to that report. I approve the inclusion of this material in the Minute of the Minister for Finance.

Signature: _____

Name: _____

Accounting Officer

Department of _____

Confirmation of Clearance of Material for Inclusion in Minutes of the Minister for Finance

Instruction: Text in the format set out in sections i and ii to be provided.

i. Clearance of Material by the Minister for _____

Instruction: Text in the format set out in sub-section (a) and, or, (b) to be completed by the Secretary General of the government department of the Minister with responsibility for the organisation to which the appropriation account relates. Both sub-sections may need to be completed where material responds to more than one PAC recommendation.

(a) I confirm that the attached material prepared by the Accounting Officer of _____, responding to recommendation[s] numbered _____ of the PAC report “_____”, which raise[s] matters of policy/legislation particular to the Minister for _____ has been brought to the attention of the Minister for _____ and that the Minister has approved the inclusion of the material in the Minute of the Minister for Finance responding to that report.

(b) I confirm that I have reviewed the attached material prepared by the Accounting Officer of _____ responding to recommendation[s] numbered _____ of the PAC report “_____” and I am satisfied that it does not raise policy/legislative matters requiring the approval of the Minister for _____ for its inclusion in the Minute of the Minister for Finance responding to that report.

Signature: _____

Name: _____

Secretary General

Department of _____

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Appendix iii – (contd.)

Instruction: Text in the format set out in sections i and ii to be provided.

ii. Clearance of Material by the Accounting Officer for _____

I confirm that I have reviewed the attached material, which responds to the accounting and, or, operational matters particular to this organisation, raised by recommendation[s] numbered _____ of the PAC report “_____” and that I approve the inclusion of this material in the Minute of the Minister for Finance.

Signature: _____

Name: _____

Accounting Officer

Organisation: _____