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 Éireann.

Mise le meas

P J Moore

Assistant Secretary

To/Accounting Officers
DAIL OF 3 MARCH, 1994

"Go nglacfar leis an meid seo a leanas in ionad Bhuan-Ordu 130 de Bhuan-Orduithe Dháil Eireann in dtaoth Gno Phoiblí:

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 na Dála tar eis Olltoghcháin cearfadh an Chuntais Phoiblí, chuig 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) 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, maird le cuntais seachas Cuntais Leithreasa, nach scruduithe ar bhailiain airgeadais dar tus tráth nach luaithi nó 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) the Comptroller and Auditor General’s reports on his examinations of economy, efficiency, effectiveness evaluation systems, procedures and practices; and

(b) ar thuarascála aoi an Ard-Reachtaire Cuntas agus Ciste mairdir lena chuid scruduithe ar bharainneacht, eifeachtacht, corais imeachta agus cleachtai; agus
c

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

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

The Committee shall also suggest alterations, feabhsucháin ar leagan amach na Meastachán and improvements in the form of the.
a chuirfear faoi bhráid na Dála.

(2) Feadfaidh an Coiste dul ar aghaidh lena scrudu chuntas no ar thuarascáil on Ard-Reachtaire Cuntas agus Ciste am ar bith tar eis don chuntas no don tuarascáil sin a bheith tiolactha do Dháil Eireann agus

(a) beidh an churnhacht ag an gcoiste fios a chur ar dhaoine, ar pháipeir agus ar thaifid;

(b) deanfar gach tuarascáil a bheartoidh an Coiste a tabhachtí, arna glacadh ag an gcoiste, a leagan faoi bhráid na Dála láithreach agus as a aithil sin beidh ar chumas an Choiste an tuarascáil sin, mar aon le cíde doiciméid ghaolmhar is cuit leis, a chlobhualadh agus a fhohlisiu; agus

(c) deanfaidh an Coiste tuarascáil bhliantúil ar dul chun cinn maidir lena chuid gníomhaíochtaí agus peanánna a thiolcadh do Dháil Eireann.

(3) Staonfaidh an Coiste o fhasneis runda in ndáil le gniomhachtaí agus peanann roinne no oifige Rialtais, no comhlachta a bheith faoi reir iniuictha, scrudaithe no cigireachta ag an Ard-Reachtaire Guntas agus Ciste, a fhiosru i seisiún poiblí no a fhohlisiu mas rud e go n-iarfaidh comhalta den Rialtas no an comhalta a bheith i gcéiste ar deanaí amhlaídh. Staonfaidh an Coiste freisin o fhasneis maidir leis na fiuntais a ghabhann le beartas no beartais de chuid an Rialtais no Aire Rialtais no maith leis na fiuntais a ghabhann le caspóiri na mbéartais sin.

(4) Gan dochar do neamhspleáchas an Ard-Reachtaire Cuntas agus Ciste maith le cinneadhr na hoibre a bheidh le cur i gcir i gcir i gcir i gcir i,

Estimates submitted to the Dáil.

(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) the Committee shall have the power to send for persons, papers and records;

(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) the Committee shall present an annual progress report to Dáil Eireann on its activities and plans.

(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) 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
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 combdheanta 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.".