



An Roinn Caiteachais Phoiblí  
**Sheachadadh PFN agus Athchóirithe**  
Department of Public Expenditure  
NDP Delivery and Reform

# Public Financial Procedures, CGAS & the Budgetary Cycle

Kevin O'Brien

16<sup>th</sup> February 2024

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1. Introduction to Public Financial Procedures (PFP)
2. Constitutional and Legal Framework
3. Management of Public Finances/Sanction of the Minister for Public Expenditure and Reform (PER)
4. Budget/Voted Estimates
5. Central Government Accounting Standards
6. Framework for Accountability and Control



# Role of Government Accounting Unit



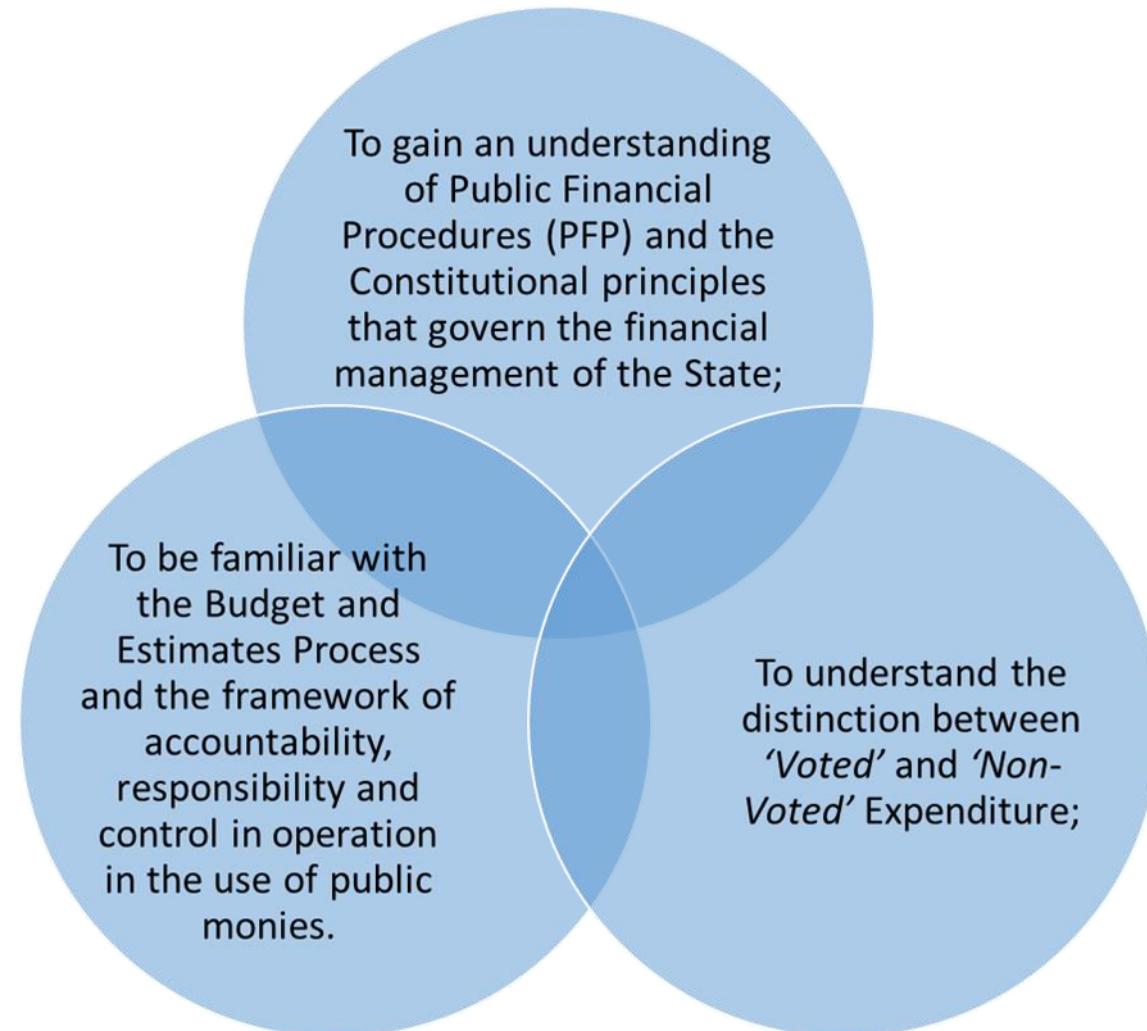
# Government Accounting Website

- <https://www.gov.ie/en/campaigns/db9e8-government-accounting/>
- Email Address is [Govacc@per.gov.ie](mailto:Govacc@per.gov.ie)
- Team is there to help with clarifications of PfPs, circulars and CGAS.
- Please contact us as needed.



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# Key Learning Outcomes





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# Introduction to Public Financial Procedures (PFP)

# Public Financial Procedures (PFP)

The principles of Government accounting are mainly derived from the:

- Constitution; and
- Institutional and financial relationships between Parliament and the Executive.

Departments and Offices are responsible for managing and spending State resources. It is essential they have a clear understanding of the financial framework and underlying principles that govern public expenditure.

PFP sets out the:

Basic accounting principles, Offices and Institutions underlying the financial management of the State; and  
How these principles should be applied in day to day operations.

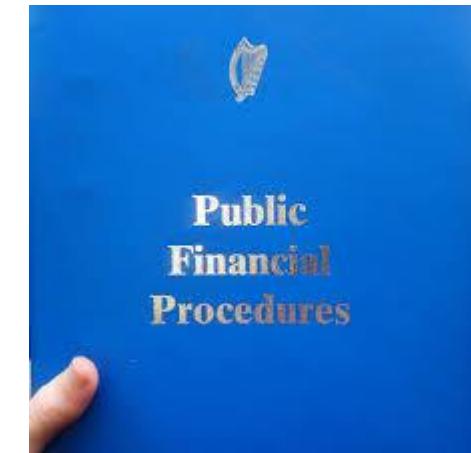
PFP is a practical guide to assist Officials in gaining a better understanding of the State's financial framework:  
Need for economy, efficiency and effectiveness; and  
Need to promote good practice and high standards of propriety in all matters financial.

# Public Financial Procedures (PFP)

The Constitution, legislation and DPER circulars provide the framework in which the financial information of Government Departments and Public Bodies is to be accounted for and reported on.

DPER publishes the Public Financial Procedures Manual (PFP) (or 'Blue Book'), which is a comprehensive guide to public financial management. It sets out the main principles of government accounting and the primary ways they are applied in the day-to-day operations of government departments and offices.

PFP is a practical guide to assist Officials in gaining a better understanding of the State's financial framework; the need for economy, efficiency and effectiveness; and the need to promote good practice and high standards of propriety in all matters financial.





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# Constitutional and Legal Framework

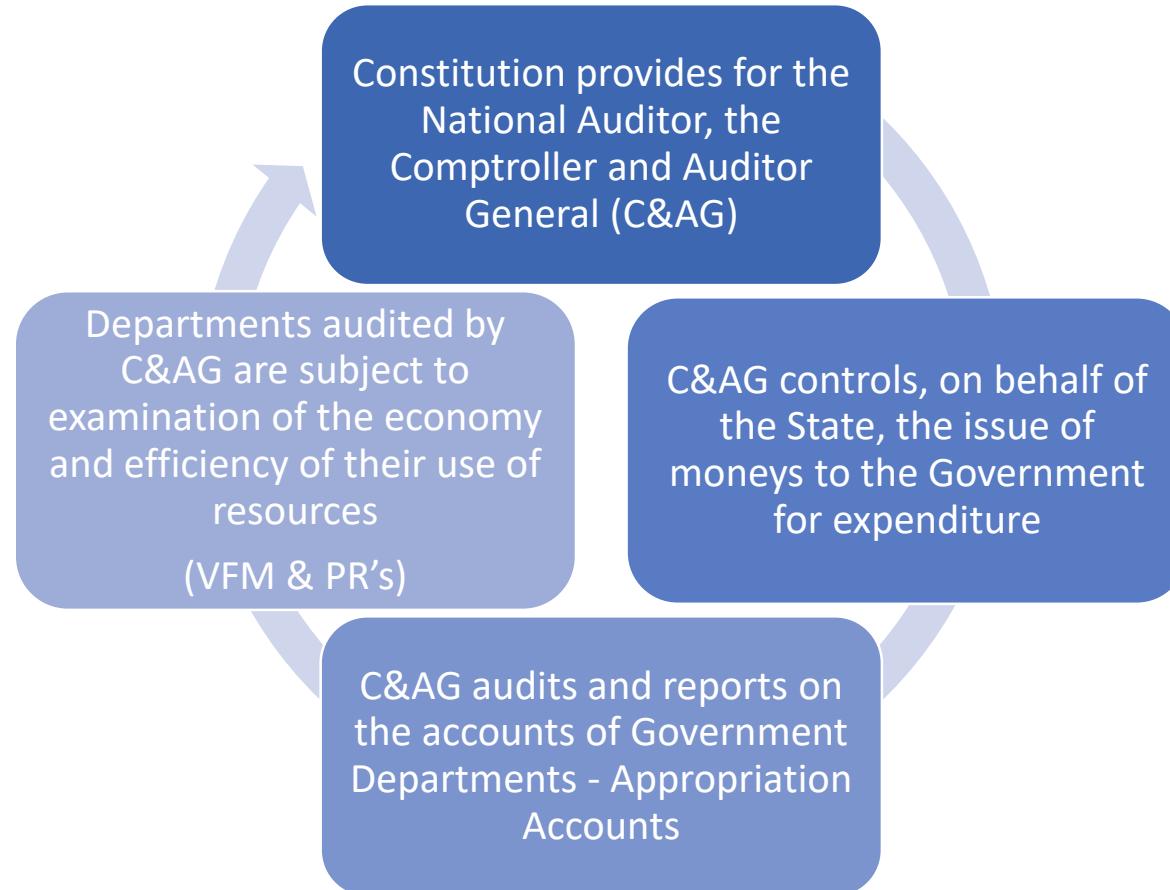
# Constitutional Aspects of Budgetary Process

No budgetary chapter in Constitution or  
“organic budget law”

Constitution provides some fundamental principles

- All revenues of State accrue to Central Fund (Art 11)
- Dáil may not vote money unless requested to do so by Govt (Art 17)
- Oireachtas implements law (Dáil pre-eminent over Seanad) (Art 21)
- Introduction of Money Bills by Government (Art 22)
- Government brings forward annual Estimates of Expenditure and Receipts (Art 28)
- Comptroller & Auditor General controls all disbursement & audits spending (Art 33)

# Comptroller and Auditor General (C&AG) (Article 33)



# Constitutional Principles - Government Expenditure

Constitution sets out the general principle that:

Unless otherwise provided by law, all revenues of the State must be paid into one fund called the Central Fund (or Exchequer Account) (Article 11).

State revenues (including tax revenue, non-tax revenue and Exchequer borrowing) are paid into the Central Fund.

Government draws from the Central Fund for expenditure on State services.

Drawdowns from the Central Fund are either '*Voted*' or '*Non-voted*' expenditure..

# Central Fund – Voted Expenditure

## Voted Expenditure

- Forms the larger part of Government expenditure, is for the ordinary services (Supply Services) of Government including Health, Social Protection, Education, etc.
- On foot of Government proposals the Dáil authorises (grants or votes) moneys for services each year.
- Public moneys may be appropriated (assigned for specific purposes) only on the authority of Dáil Éireann.

# Central Fund – Non-Voted Expenditure

## Non-Voted Expenditure

- Paid directly out of Central Fund under specific or bespoke legislation.
- Expenditure which the Oireachtas has declared by law to be paid from the Central Fund without annual reference to the Dáil.
- It is reported on in the Finance Accounts.

# Central Fund – Non-Voted Expenditure

## Non-Voted Expenditure

- Non-voted expenditure includes:
  - European Union (EU) budget contributions;
  - Serving of the national debt; and
  - Judicial salaries and salaries and pensions of the President and C&AG.

# Authority to Appropriate Funds

The Dáil may not vote money unless requested to do so by the Government.

Right to initiative in relation to public finance is vested in the Government (Article 17.2);

*the Dáil may not pass any Vote or resolution, and no law may be enacted for the appropriation of public moneys, unless the purpose of the appropriation has been recommended to the Dáil by a message, known as a Money Message, from the Government signed by the Taoiseach.*

Principal Money Bills are those which result in:

Finance Act – statutory effect to the taxation measures announced in the Budget;

Appropriation Act – gives statutory effect to the Departmental Estimates.

# Central Fund – Exchequer Statement

An account of receipts into and issues from the Exchequer Account, called the Exchequer Statement, is published by the Department of Finance monthly.

Department of Finance is required by statute to prepare and present to the Dáil annual accounts of the Central Fund called the “*Finance Accounts*”.

*Finance Accounts* audited by the C&AG under Section 4.2 of the Comptroller and Auditor General (Amendment) Act, 1993.

*Finance Accounts* contain analysis and classification of the receipts into and issues from the Central Fund, as well as details relating to the National Debt.



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# Management of Public Finances/Sanction of the Minister for PENDR

# Management of Public Finances

DPENDR

- Est. 2011 – Responsibility for Public Sector Reform and managing public expenditure within the overall expenditure envelope set by the Government.

DOF

- Retains responsibility for overall budgetary parameters.

# DPENDR Management of Public Finances

Key responsibility of DPENDR is to put before the Government the financial implications of public policy proposals.

For any policy proposal, Taoiseach, Tánaiste, and Minister for Finance and Public Expenditure, NDP Delivery and Reform must be consulted when the Memorandum for Government is being drafted.

Because of the importance of proper financial evaluation of policy proposals, every submission to Government and every proposal for legislation must include details of estimated costs (capital and current) and how it is proposed that these costs will be financed into the future.

DPENDR in best position to appraise policy proposals in light of the overall fiscal and economic policy and in light of the availability of financial resources



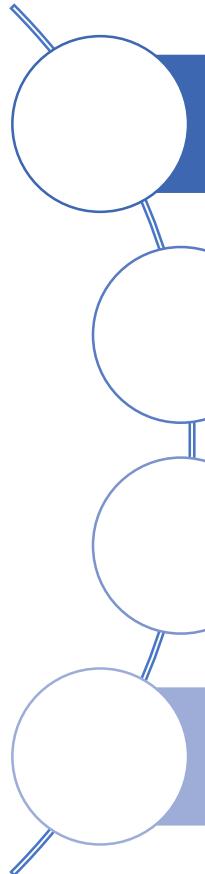
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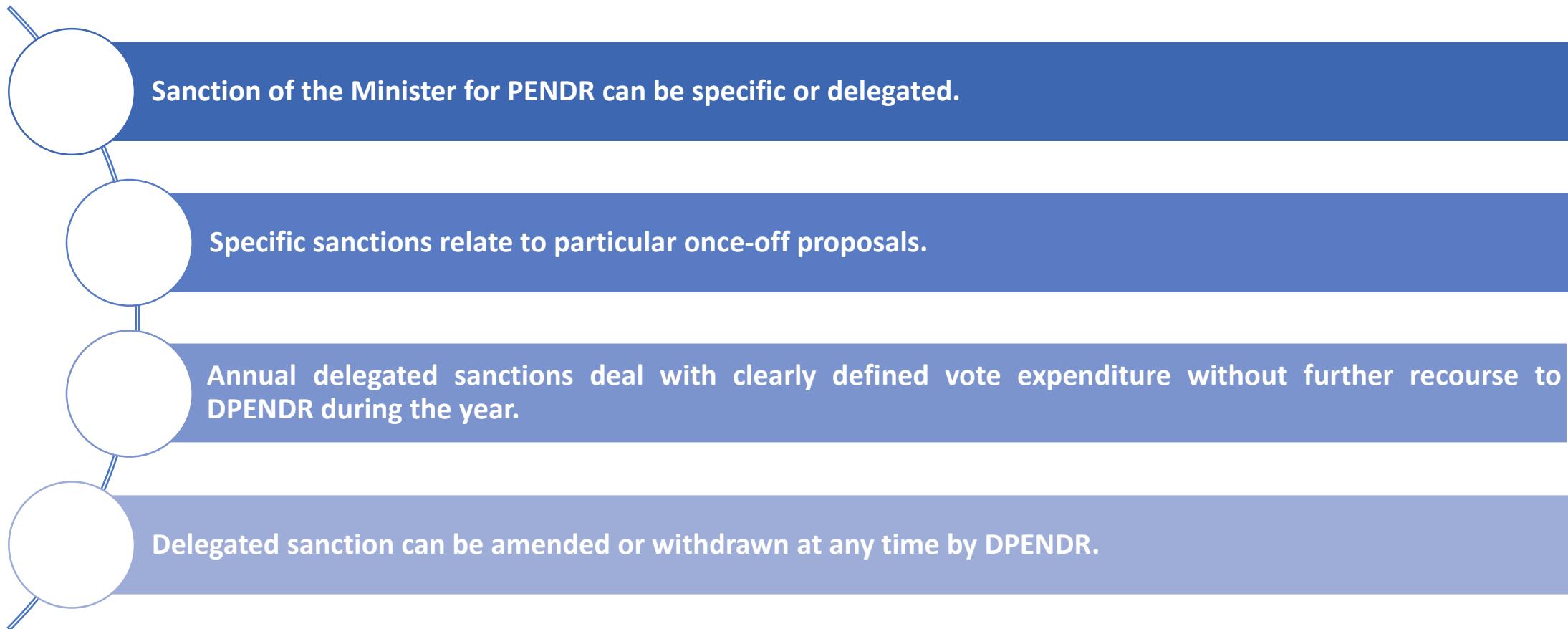
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# Sanction of the Minister for Public Expenditure, NDP Delivery and Reform

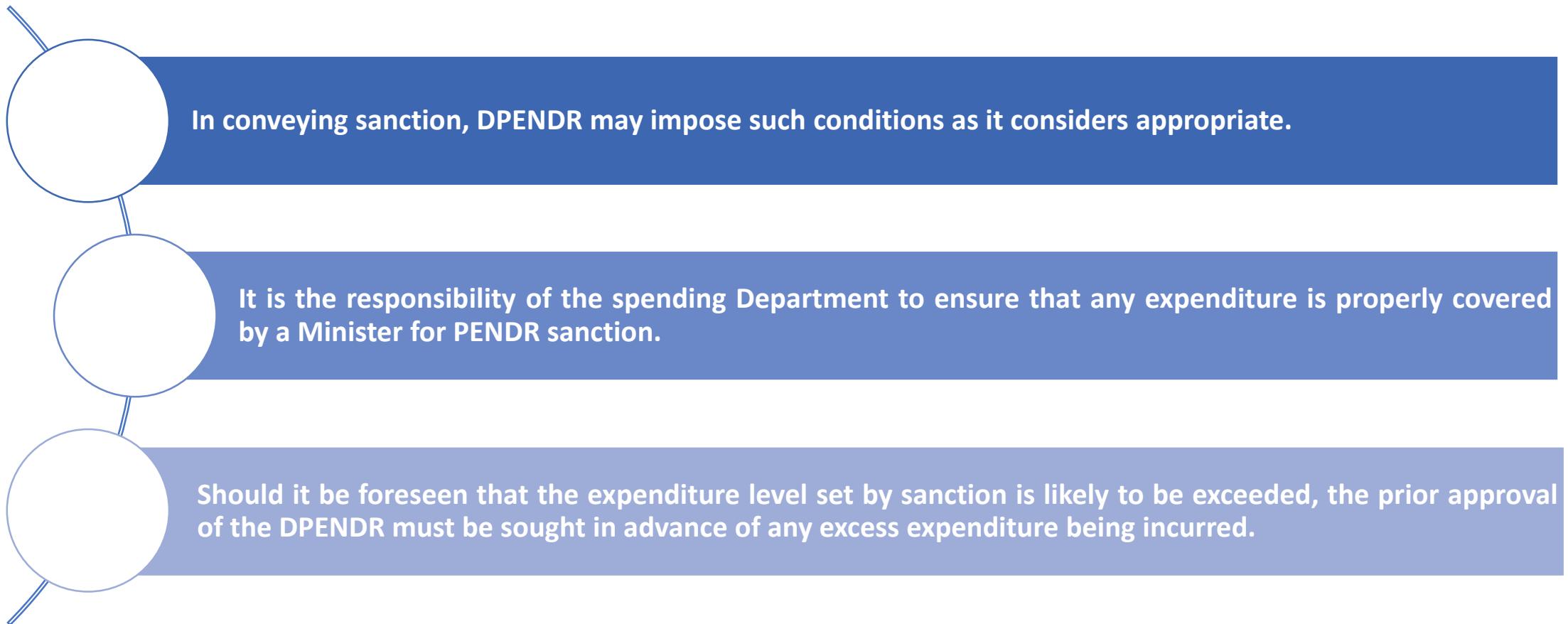
# Sanction – Minister for PER

- 
- Only monies provided (approved) by the Oireachtas can be spent.**
  - Sanction of the Minister for PER is required for all expenditure.**
  - Neither the voting of money by Dáil Éireann nor the inclusion of an allocation in an Estimate constitutes a sanction to spend.**
  - The issue of a formal sanction by the Minister for PER in respect of ‘voted’ expenditure is an essential element of the management and control of public expenditure.**

# Sanction – Minister for PENDR



# Sanction – Minister for PENDR

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- In conveying sanction, DPENDR may impose such conditions as it considers appropriate.**
  - It is the responsibility of the spending Department to ensure that any expenditure is properly covered by a Minister for PENDR sanction.**
  - Should it be foreseen that the expenditure level set by sanction is likely to be exceeded, the prior approval of the DPENDR must be sought in advance of any excess expenditure being incurred.**

# Sanction – Minister for PENDR

- 
- Departments are required to maintain records of sanctions of the Minister for PENDR for management and audit purposes.
  - Spending Departments should review sanctions regularly to ascertain whether the conditions under which the existing sanction was given still apply.
  - Any expenditure for which sanction has not been sought and obtained is liable to be subject to a report by the C&AG and to examination by the Committee of Public Accounts (PAC).

# Financial Management Guiding Principles

Has money been approved /voted on by the Dáil?

Do I have sanction of the Minister for PENDR to spend?

Do I have sufficient budget?

Am I satisfied it is a good use of public funds?

Am I acting with propriety?

Am I in compliance with all relevant DPENDR CGAS, Circulars, PFP, Public Procurement rules and Public Spending Code?

Have I captured the commitment as soon as it is contractually binding?



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# Budget/Voted Estimates

# Budget/Estimates Calendar

<b>July</b> Estimates Letter to Departments	<ul style="list-style-type: none"><li>• Letter from DPER to Departments setting out expenditure ceilings for coming year and requesting proposals as to how they plan to manage within their expenditure ceiling.</li></ul>
<b>September</b> Budgetary Strategy Memo	<ul style="list-style-type: none"><li>• Memo to Government setting out estimated public expenditure and tax receipts with a view to securing Government agreement on the level of expenditure which is sustainable within the overall Budgetary situation.</li></ul>
<b>September</b> Negotiations with Departments	<ul style="list-style-type: none"><li>• Bi-lateral meetings at official level with Government Departments to agree Estimate figures.</li><li>• Ministerial Bi-laterals – Settlement of Estimates.</li></ul>
<b>October</b>	<ul style="list-style-type: none"><li>• Memorandum to Government setting out final Ministerial expenditure ceilings.</li></ul>
<b>October</b> White Paper Published	<ul style="list-style-type: none"><li>• Contains details of pre-budget expenditure and tax positions. Also contains forecast outturn for the current year.</li></ul>
<b>October</b> Budget Day	<ul style="list-style-type: none"><li>• Minister announces Ministerial expenditure ceilings for the following year, e.g. Social Welfare package, Health spending, etc.</li></ul>

# Budget/Estimates Calendar

## December

Revised Estimates Volume (REV) published

- Contains details of expenditure for the coming year. May also include additions to Budget Day estimates.

## December

Appropriation Act and Statement of Authorised Issues

- Appropriation Act gives statutory effect to the individual estimates (including supplementary estimates) voted by the Dáil for that year.
- Must be enacted before the end of the year. Legal basis on which the Government can spend from the Supply Account.
- The Statement of Authorised Issues sets out amount that can be spent in the coming year before it is voted on by the Dáil. 4/5ths of the previous year's estimate.

## January/February

- Dáil votes on the Revised Estimates Volume.

# Estimate/Vote

The Annual Estimate for the supply services for each Department sets out:

- The cost of the Departmental function for which the Dáil is asked to appropriate money by way of a separate Vote; and
- The set of outputs to be delivered within those functions.

When an Estimate is passed by the Dáil it is known as a Vote.

Budget Estimate Volume (October) contains only Parts I and II.

Revised Estimates Volume (December) contains additional Part III.

# Budget Estimate Volume

Each Estimate contains 3 main parts:

## Part One

- Sets out a formal description of the services to be financed from the Vote, known as the ambit of the Vote.
- Ambit shows the *net* amount of money required for the coming financial year.
- The ambit is what is voted on by the Dáil.

## Part Two

- Part II names the Department responsible for the Vote and sets out the gross provision sought in the Estimate by subhead.
- The subheads of a Vote set out the detailed allocations of all the expenditure on programmes and services within the ambit.
- These are the headings under which the Department is required to account for the expenditure in its Appropriation Account.

# Revised Estimate Volume (REV)

## Part Three

## What is a Revised Estimate?

- Part III – is published only in the REV. Gives more detail on each Strategic Programme in gross expenditure terms for each subhead within the Programme.
- REV represents a revision (or extension) to the Budget Volume.
- Post Budget Day factors may emerge to change amounts required *before* the Estimate is Voted by the Dáil; or
- When functions transfer from one Department to another *either before or after* the estimate has been voted (an Estimate can be withdrawn and replaced with a Revised Estimate).

# Supplementary Estimates

The Government may need to ask the Dáil for additional money to that provided in the Voted Estimates.

This can be done by means of a Supplementary Estimate, which may be used to secure Dáil approval for the following:

- More money for existing services;
- When an amount is too large to vire;
- To make good a shortfall in Appropriation-in-Aid (receipts received into the Department);
- To provide money for a new service; and/or
- To use surplus Appropriation-in-Aid to finance additional expenditure.

# Supplementary Estimates

From 2016 onwards,  
increases in overall  
General  
Government  
expenditure must be  
based on the  
requirements of the  
preventive arm of  
the Stability and  
Growth Pact

- This means that additional resources in excess of agreed expenditure ceilings may only be allocated in a manner that is consistent with our obligations under the preventive arm of the Stability and Growth Pact.
- Unplanned expenditure leading to supplementary estimates may not be met by additional revenue arising from the economic cycle but rather will need to be met through expenditure savings or by introducing a new tax/charge.

# Supplementary Estimates

## Key Message

- Critically important that Government Departments prudently manage and control expenditure within estimate allocations.

# Context – Financial Information

Government Financial Information (€bn)		
		2024
Total Gross 'Voted' Expenditure REV		96.3
Current		83.3
Capital		13.0
Key Spenders		
Health		22.8
Education		10.9
Social Protection		25.6
Other Departments		37.0
Pay & Pensions Bill		29.9
Interest Costs on the National Debt	2022 Finance Accounts	3.7
Net National Debt	2022 Finance Accounts	204.9



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# Financial Reporting in Ireland

# Overview Public Sector Accounting in Ireland

Government Administration Level	Financial Reporting by Relevant Government Entity
<b>Central Government Departments (18 Ministries/Groups, 45 Votes)</b>	Ireland has a modified cash accounting system. Information of an accruals nature is included in notes to the Appropriation Accounts. No consolidation. Cash based financial reporting that mirrors relevant budget estimate. Central Government Accounting Standards from January 2024.
<b>State Bodies (State owned Enterprises)</b>	Public sector bodies with the exception of central Government Departments and Offices prepare their financial statements in accordance with Generally Accepted Accounting Principles (GAAP), for example Financial Reporting Standard (FRS 102).
<b>Local Government (31 Local Authorities)</b>	Local authorities apply accrual accounting standards based on the Financial Reporting Standard (FRS) 102. Accounting guidance is provided in an Accounting Code of Practice issued by the Department of Housing, Planning and Local Government, which identifies a number of departures from requirements of FRS 102 for example pensions.

# Appropriation Accounts

End of the financial year, each Department is required – under Section 22 of the Exchequer and Audit Departments Act, 1866, (as amended by the C&AG Amendment Act, 1993) – to prepare an Appropriation Account, in respect of each Supply Grant for submission to the C&AG before the 1st April of the following year.

The statutory requirement is for the Appropriation Account to provide details of outturn (i.e., actual payments made and receipts brought to account) against the Estimate provision.

The layout of the Appropriation Account, showing outturn against estimate, follows Parts I and II of the relevant Estimate. This is to show that the expenditure recorded has been devoted to the purposes intended by the Dáil.

# Appropriation Accounts

The existing basis for presentation of the Appropriation Accounts is conformity with the provisions of the Exchequer and Audit Departments Act, 1866 (as amended by the Comptroller and Auditor General (Amendment) Act, 1993) and with accounting rules and procedures laid down by the Minister for Public Expenditure and Reform.

The current statutory requirement is for accounting on a cash basis, although additional information of an accruals nature is required as notes to the Appropriation Account.

These include:

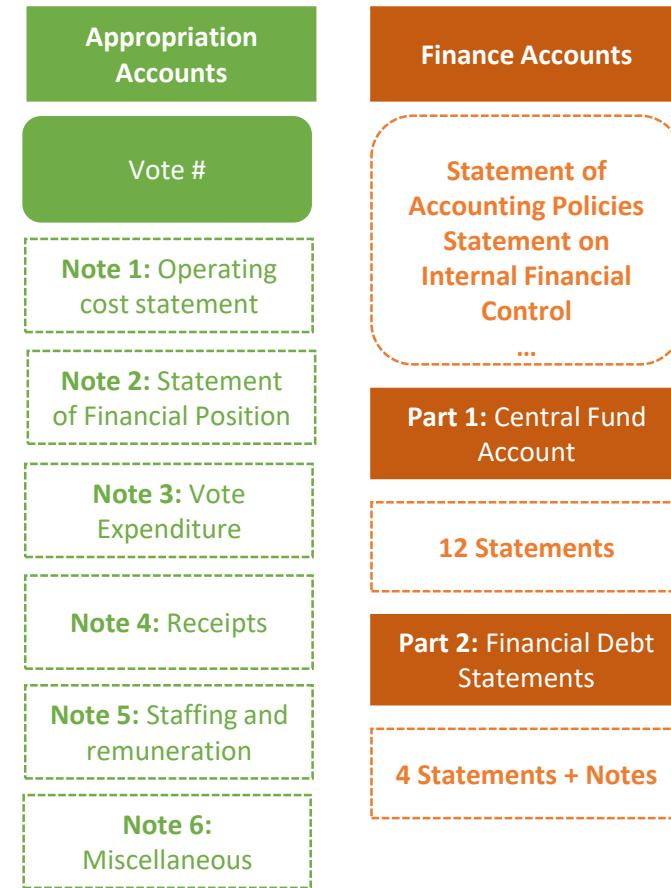
An operating cost statement (this will be split between a cashflow statement and revenue and expenditure statement in 2023)

A statement of assets and liabilities; and

A table showing legally enforceable multi-annual capital commitments.

# Financial Reporting – Central Government

- Appropriation Accounts are a Budget Outturn on cash basis, presented by “Vote” (i.e. budget chapter).
- Finance Accounts are a statement of cash flows for the main treasury account (the Central Fund), with detailed information on financial debt.
- Accrual information provided in the notes to Appropriation Accounts for each Vote.
- Publication of the Appropriation Accounts 9 months after the end of the year.





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# Financial Reporting Reforms

## Central Government Accounting Standards

# What does “accrual” mean?

The term “accrual” is associated with two related concepts:

- First, the recognition of economic events at the time at which they occur, regardless of when the related cash receipts and payments change hands.
- Second, the recognition of all stocks of assets and liabilities in balance sheets.

# OECD Report Financial Reporting in Ireland

In 2018, the OECD was commissioned under the EU Structural Reform Support Programme (SRSP) to conduct the assessment of the central Government accounting framework and produce a report recommending financial reporting reforms in Ireland.

OECD Report and recommendations for phased implementation of financial reporting reforms is published and available on  
<http://www.oecd.org/gov/budgeting/Financial-reporting-in-Ireland-web.pdf>



# Government Memo - Modernisation of Public Financial Reporting and Accounting

Government noted (15<sup>th</sup> October 2019):

*range of reforms to Ireland's public financial reporting and accounting system, in line with international standards and best practices, recommended in the recent OECD report Financial Reporting in Ireland (2019) which builds upon earlier recommendations from the International Monetary Fund (2013 and 2017);*





# Benefits and Outcomes

- More accurate reflection of consumption of resources, showing full cost of Government activities, and comparability across accounting periods;
- More robust and transparent accounting rules, reducing divergence in accounting practices that may exist across Government Departments;
- More accurate information enhancing accountability and decision-making;
- Captures non-cash transactions and areas of judgement that may not be (fully) captured in existing accounts;
- An internationally comparable and recognised accounting framework;
- Closer alignment with accounting practices in the private sector.

# December 2023 Government Memorandum



## Phase One

- Introduction of nine balance sheet focused standards for financial year ending 31/12/2024.
- Many of the requirements with the standards relating to Fixed Assets are already being met.
- Presentation of Balance Sheet would remain in line with existing presentation.
- The CGAS and related manuals support a consistent approach across Central Government in line with International Public Sector Accounting Standards.

## Phase Two

- Introduction of standards on the presentation of Financial Statements for financial year ending 31/12/2025. New presentation template to be developed and consultation carried out with stakeholders.

## Phase Three

- Introduction of final standards for 2026 Accounts including those for financial instruments, borrowing costs agriculture, and related party disclosures. Limited impact for most Votes.

*This would have Central Government reporting in line with international standards and position Ireland to respond to developments at European level.*



- **Phase 1 - The following standards are planned to apply to financial statements for Government Departments and Offices for accounting periods ending 31/12/2024**

• CGAS 17	Property, Plant and Equipment
• CGAS 21	Impairment Non-Cash Generating Assets
• CGAS 26	Impairment Cash Generating Assets
• CGAS 31	Intangible Assets
• CGAS 32	Service Concession Arrangements
• CGAS 12	Inventory
• CGAS 13	Leases
• CGAS 19	Provisions, Contingent Liabilities and Contingent Assets
• CGAS 39A	Short Term Employee Benefits

- Phase 2 - The following standards are planned to apply to financial statements for Government Departments and Offices for accounting periods ending 31/12/2025



- CGAS 1 Presentation of Financial Statements
  - CGAS 2 Cash Flow Statements
  - CGAS 3 Accounting Policies, Changes in Accounting Estimates and Errors
  - CGAS 4 Effects of changes in Foreign Exchange Rates
  - CGAS 24 Presentation of Budget Information in Financial Statements
  - CGAS 39B Employee Benefits - Long-Term Benefits
  - CGAS 42 Social Benefits
  - CGAS 47 Revenue
- 
- In the 2023 Memo for Government, the Minister will go back to Government next year with a Memo on the updated presentation of the Appropriation Accounts.

- **Phase 3 - The following standards are planned to apply to financial statements for Government Departments and Offices for accounting periods ending 31/12/2026**



- CGAS 5                      Borrowing Costs
- CGAS 14                     Events after Reporting Date
- CGAS 20                     Related Party Disclosures
- CGAS 27                     Agriculture
- CGAS 28                     Financial Instruments: Presentation
- CGAS 30                     Financial Instruments: Disclosures
- CGAS 41                     Financial Instruments

# European Union Wide Reform



- Accrual accounting reforms are currently the subject of discussion at EU level – Ecofin and EPSAS Group.
- Changes to Article 3 of Budgetary Framework Directive requiring each level of Government in a Member State to produce accrual data from its accounting framework. Commission proposals were that all Member States are to have systems by 2032 that will give the accrual information required by the European System of National and Regional Accounts. Domestic legislation will be reviewed in this context.
- The Commission to report by the end of 2025 on the state of play and future direction of public sector financial accounting in the Union, taking into account the progress made since its 2013 assessment of the suitability of IPSAS for Member States.
- Eurostat have developed a template for European Public Sector Accounting Standards (EPSAS). They are based on IPSAS. Theory behind EPSAS is that Europeans should be setting the accounting standards for their own Union. (Strategic Autonomy)
- The reporting boundary for EPSAS would be all non-commercial State bodies in the EEA. Non-commercial bodies in Ireland are already generally reporting under FRS102. The implementation of accrual accounting for Central Government would bring Ireland into line with the planned approach at European level.



## • 2025 DPENDR Review

- Evaluate possible financial reporting reforms based on the outcome of EU deliberations and the OECD Moretti report.
- Part 1
  - Expanding the Reporting Boundary of CGAS to Agencies outside Central Government.
  - Already know that commercial state bodies and the Central Bank of Ireland will be outside the boundary as in line with Eurostat's reporting boundary for the proposed European Public Sector Accounting Standards.
  - Financial Reporting Council – FRED 82 changes to FRS 102 – Leases – from 1/1/2026 – HSE, Tusla, Local Authorities etc may use CGAS 13.



## • 2025 DPENDR Review

- Part 2
- Sectoral Consolidation
- Full adoption of all IPSAS standards would require Government Departments to consolidate the financial statements of all the entities under their aegis into a single set of financial statements.
- A number of issues that require consideration including:
  - costs of implementation;
  - timeliness of reporting;
  - legislative changes required as under current legislation such consolidated accounts would be unaudited;
  - alignment with proposals and legislation at EU level.
- **The European Commission is not proposing consolidated whole of Government Accounts as part of the European Public Sector Accounting Reforms.**

# Next Steps

- Ambitious project will be implemented in stages
- Phase 1 – Inception and Set up (2019)
  - Blueprint / White Paper / Conceptual Framework
  - Governance arrangements
  - Gaps assessment
- Phase 2 – Develop Standards / Pilot testing / Training (2022-23)
- Phase 3 – Implementation – New format for F/S, Assets and liabilities already reported consistent with International Standards IPSASs. (2023-24)



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# Framework for Accountability and Control

# Framework for Accountability and Control

Implementation of Government policy and the delivery of public services takes place at multiple levels across the public service.

There is a well-established framework of accountability, responsibility and control in operation.

Framework encompasses:

Role of the C&AG as reflected in the Constitution;

PFP and requirements for governance; and

The institutional and financial relationships between Parliament and the Executive.

# Role of the Accounting Officer

## Accounting Officer:

- Personally accountable to the Dáil through the **Committee of Public Accounts** (PAC) for regularity, propriety in relation to public resources and value for money:
  - By means of rigorous post factum examination
  - Independent audit and examinations by the Comptroller and Auditor General, and scrutiny by the PAC

The Committee of Public Accounts (PAC)

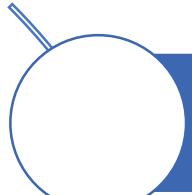


# **Public Service Management Act, 1997**

## **Public Service Management Act, 1997**

- The PSM Act, 1997 provides the central accountability framework for the Irish civil service, setting out a formal structure for assigning authority and accountability within the civil service.

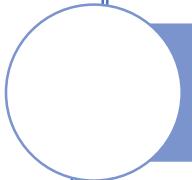
# Committee of Public Accounts



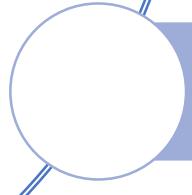
The Committee of Public Accounts (PAC) is a select Committee of the Dáil appointed to examine and report to the Dáil on the annual Appropriation Accounts audited by the C&AG, together with the C&AG Annual Report on the Accounts.



The PAC can also examine other reports of the C&AG such as the annual Report on Public Services.



The PAC is appointed for the duration of the Dáil. PAC has power to send for persons, papers and records. It consists of 13 members, none of whom can be a Minister or Minister of State.

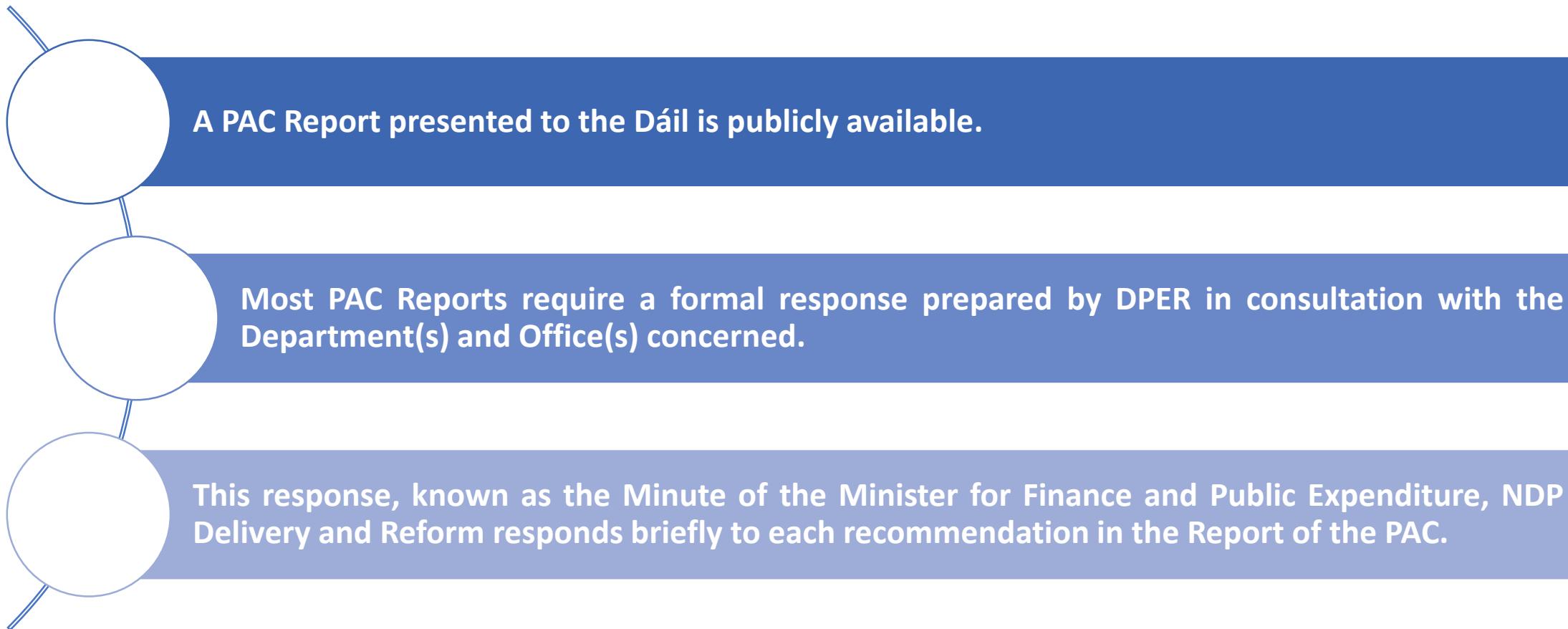


By tradition, the Chairman of the PAC is a member of the opposition. The C&AG is always in attendance at the meetings of the PAC, as a witness.

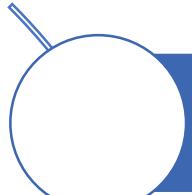
# Committee of Public Accounts

- 
- When a Vote is being examined, the principal witness is the Accounting Officer of that Department. A Principal officer from the relevant DPENDR Vote section is also in attendance .
  - Witnesses may be examined not only on the Appropriation Accounts for the year in question, but also on issues arising from previous years accounts.
  - Under its Terms of Reference the PAC is not allowed to enquire into the merits of Government policy or the merits of the objectives of such policies.
  - When the PAC concludes its examination of accounts or reports of the C&AG, it presents a Report to the Dáil.

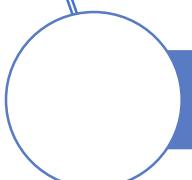
# Committee of Public Accounts

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- A PAC Report presented to the Dáil is publicly available.
  - Most PAC Reports require a formal response prepared by DPER in consultation with the Department(s) and Office(s) concerned.
  - This response, known as the Minute of the Minister for Finance and Public Expenditure, NDP Delivery and Reform responds briefly to each recommendation in the Report of the PAC.

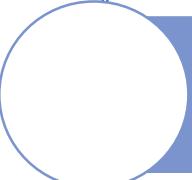
# Minute of the Minister for Finance and Public Expenditure, NDP Delivery and Reform



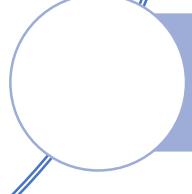
Recommendations in the PAC's Reports are carefully considered. Although the PAC's recommendations carry much weight, the Government is not obliged to accept them.



The response (Minute of Minister for Finance and Public Expenditure, NDP Delivery and Reform) indicates whether recommendation has been accepted or rejected by the Minister.

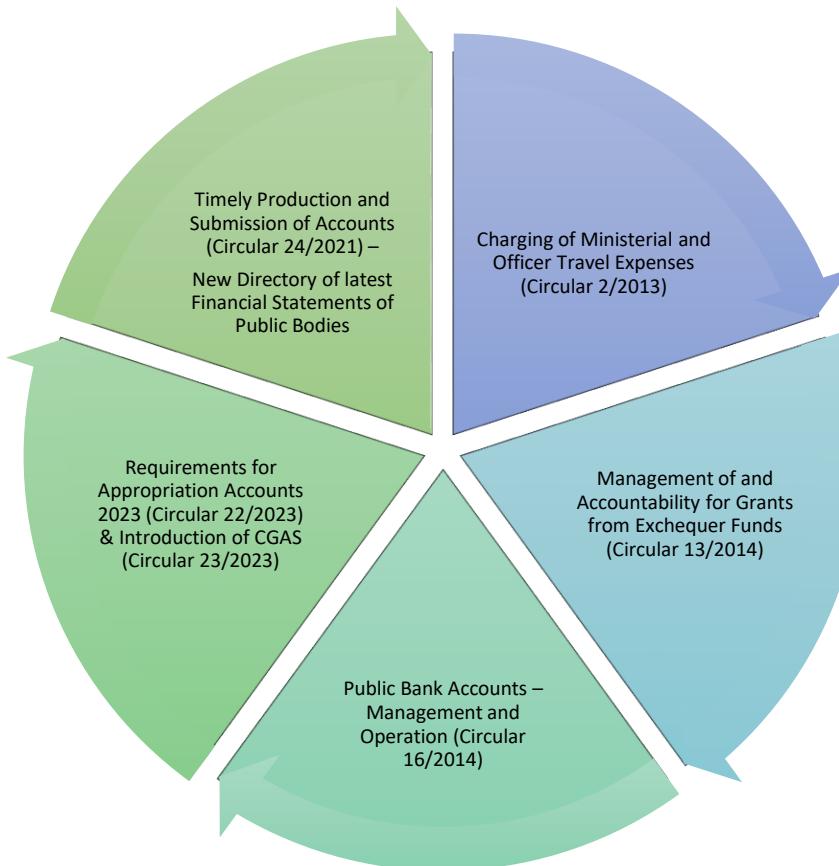


When a recommendation is accepted, the response should explain how it will be implemented. When a recommendation is rejected, the response should explain why it is being rejected. There may be valid reasons why a recommendation is rejected.



The Minute is submitted to the Minister for approval before issue to the PAC. It is circulated to all Accounting Officers in the form of a DPER Circular for their attention and any necessary action.

# Relevant DPER Circulars



# Useful Web Addresses

Dept. of Public Expenditure, NDP Delivery and Reform

[per.gov.ie](http://per.gov.ie)

Dept. of Finance

[finance.gov.ie](http://finance.gov.ie)

Government Accounting Website

[govacc.per.gov.ie](http://govacc.per.gov.ie)

Databank

[databank.per.gov.ie](http://databank.per.gov.ie)

Office of the C&AG

[audgen.gov.ie](http://audgen.gov.ie)

Circulars

[circulars.gov.ie](http://circulars.gov.ie)