



DÁIL ÉIREANN

AN COISTE UM CHUNTAIS PHOIBLÍ
COMMITTEE OF PUBLIC ACCOUNTS

SECOND INTERIM REPORT ON TAXATION OF RENTAL INCOME RECEIPTS

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Chairman's Preface

This report examines the taxation of rental income, which the Committee dealt with at four public meetings this year with the Accounting Officers of the State Agencies involved. Following on from those hearings, the Committee is recommending measures that will enhance tax compliance by landlords and which will enhance the exchange of information by State Agencies.



This is the second interim report of the Committee, which recently published a report on Irish Aid. A third interim report on the health sector is now being prepared and the Committee will publish an annual report in October on its scrutiny of public expenditure, based on its hearings since the Committee was established in October 2007.

As Chairman, I want to thank the Members of the Committee for their hard work in dealing with this matter and also the staff of the Committee for their assistance in compiling this report.

The Committee recommends this report to Dáil Éireann.

Bernard Allen, T.D.,
Chairman.

September, 2008

Executive Summary

The payment of tax from rental income is the responsibility of the taxpayer under the self assessment tax system. This income has to be declared and in order to deal with under-declaration or non declaration of income, Revenue must have systems, procedures and practices in place that are sufficient to ensure that all taxes are fully assessed, collected and brought to account. It has power to seek information from State bodies in regard to payments by them to persons or groups. The Committee reviewed the extent to which information sought from State bodies is shared and used in the case of rental income.

The sources of information for Revenue from within the public service in connection with the assessment of tax on landlords include:

- Data on rent supplements paid to tenants for the purchase of accommodation from landlords
- Data on payments under the Rent Accommodation Scheme (RAS)
- Information from the Private Residential Tenancies Board (PRTB) of registered landlords.

Internally, Revenue can access information based on

- Tax credits claimed by tenants
- Stamp duties levied on documents
- Capital and other interest reliefs claimed by certain property investors

Having examined the Report of the Comptroller and Auditor General, in respect of the 2006 accounts, the Committee found that the systems in place to gather and use information by State Agencies and to share that information was ineffective and that all State Agencies have to make a concerted effort in order to improve the situation.

The Committee also examined the procedures adopted by Revenue to collect tax from landlords who operate outside the rent subsidy schemes as those landlords who provide accommodation under these schemes is a small subset of the overall private rented dwellings market. Revenue gave evidence to the Committee which indicates that it is satisfied that there is a high level of compliance by taxpayers in respect of rental income.

The Committee is calling for an amendment to legislation that will enable Revenue to have full access to the database of the Private Residential Tenants Board and is also recommending that, in the case of State funded services, the transactions are structured in such a way as to guarantee and enhance tax compliance. The findings and recommendations of the Committee are on pages 14 and 15.

Chapter 1: Introduction

PROCEEDINGS OF THE COMMITTEE

1.1 The Committee heard evidence from the Comptroller and Auditor General and the Department of Finance and from the following witnesses and their officials:

- Mr Frank Daly, Chairman of the Revenue Commissioners on 17 January 2008;
- Ms Margaret Taheny-Moore, director of the Private Residential Tenancies Board (PRTB) on 14 February 2008;
- Ms Bernadette Lacey, Secretary General, Department of Social and Family Affairs (DSFA), on 28 February 2008;
- and from the above Departments/ Offices and Agencies and the Department of the Environment, Heritage and Local Government (DEHLG) on 8 May 2008.

Note that the transcripts of all the above meetings are available on the Houses of the Oireachtas website.

BACKGROUND

1.2 The 2006 Annual Report of the Comptroller and Auditor General highlighted a concern about the way information on payments of rent supplement and under the rental accommodation scheme was not being matched with records on tax receipts held by the Revenue Commissioners. On foot of this report, the Committee examined the matter to establish the way

information was being shared and to make recommendations to the Minister for Finance on how the system could work better so as to ensure in particular that landlords paid their appropriate share of tax on the income they earned from letting property.

Some of the issues that were highlighted to the Committee in the C & AG's Report were:

- The DSFA provided 95,000 records for rent supplements for 2006 to Revenue. Some 40% of the records and 42% of the money on the 2006 file was matched to taxpayers register.
- Data supplied by DEHLG to Revenue in respect of 1995 RAS payments was incomplete and in a format that Revenue could not use.

1.3 The approach of the Committee in dealing with this issue was to examine (a) the way information was shared between State Agencies (b) the way rent schemes worked and how data was collected on these schemes (c) the data needs of Revenue to target and assess taxpayers in respect of rental income.

1.4 While the Committee's initial focus was on the sharing of information held by State Agencies which help tenants with the payment of rent, it also looked at the broader private rented sector to

satisfy itself on the performance of Revenue in targeting and collecting the correct amount of tax from landlords operating in this sector.

THE ACCOUNTABILITY ISSUES

1.5 The accountability issues examined by the Committee were:

- Information sharing in respect of rental income
- The operation of Rent Supplement
- The targeting of rent as a source of taxation.

Chapter 2: Information Sharing by State Agencies

2.1 The five principal sources of information in respect of rental income are information on stamp duty; information from the DSFA in respect of rent supplement; information from the DEHLG for the rental accommodation scheme; information from the PRTB; and information from tenants who claim tax relief. The Committee reviewed the consistency of the arrangements for information sharing being implemented by the State. It noted that landlords' PPSNs are central to the effective sharing of data between the State agencies and the Revenue. State agencies operate different provisions in regard to the disclosure of landlords' PPSNs.

- In seeking tax credits a tenant must provide Revenue with the PPSN of the landlord
- Under the Finance Act 2007 the DSFA are authorised to seek

voluntary disclosure of the PPSN of a landlord. However, much of the data supplied to date does not have a PPSN of the landlord

- Information from the PRTB database is made available to Revenue on a case by case basis only
- Under the RAS scheme, the PPSN of a landlord is required to be disclosed.

2.2 The Committee noted an anomaly in primary legislation in that, while the tenant applying for a tax credit was required to provide Revenue with the landlords PPSN, the social welfare legislation that governed rent supplement did not provide for this. The situation in relation to the three bodies who share information with Revenue is as follows:

Department of Social and Family

Affairs: Prior to the Finance Act 2007,

the DSFA did not seek details of the landlord's PPSN and informed the Committee that, following on from the 2007 Act, it had certain legal difficulties which prevented it from asking tenants to supply the PPSN of a landlord when the tenant applied for rent supplement. It had also IT capacity issues which prevented it from storing PPSN numbers of landlords. The failure by DSFA to gather this information has created a difficulty for Revenue in that it has to use a variety of methods to try and match the data it receives from the DSFA with its own tax returns. In the case of the 2005 rent supplement payments, 91,733 records were provided to Revenue in respect of €368 million in rental income, but more than 52,000 records with a value of €197 million were not matched to Revenue records.

**Department of the Environment,
Heritage and Local Government:**

Landlords involved in the RAS must be tax-compliant. Landlords supplying accommodation through RAS are required to submit a tax clearance certificate to the local authority. The Department of the Environment, Heritage and Local Government provides Revenue with data collected from local authorities of payments made by authorities to landlords/ agents under RAS using a template form agreed with Revenue. The data supplied in respect of 1995 was not

in a format that could be used by Revenue and also the data was incomplete as information from six local authorities was not included.

Private Rented Tenancies Board: As at 31st May 2008, 225,137 tenancies were registered with the PRTB which represented 101,932 landlords and 380,330 tenants. While the PRTB does not know what percentage of the total number of landlords the number registered represents, it was able to highlight to the Committee that the rate of registration had accelerated considerably in recent years and its view was that the rate of registration was quite high.

2.3 The Residential Tenancies Act 2004, under which the PRTB was set up, only allows for the exchange of data with Revenue on a case-by-case basis. The claiming of tax relief by landlords on mortgage interest payments on rental property is dependent on their being registered with the PRTB. The full PRTB register cannot be transferred to Revenue. If Revenue receives a tax refund claim, it can ask the PRTB for information on a case by case basis. While Revenue informed the Committee that it would like access to the full register and are seeking changes to the legislation on the PRTB, the Committee was informed by the PRTB that requests from Revenue were low with fewer than ten inquiries in 2007.

Having examined Accounting Officers on the issue of information sharing, the Committee has established as follows:

- Agencies are now co-operating closely as all recognise the value of sharing information and bodies are developing their IT capacity to capture information that can be directly transferred to Revenue and this will mean that matching can be done electronically
- Revenue was able to confirm that, by May 2008, it had matched 62% of the 2006 data received from DSFA with its own records: while this is an improvement, the Committee finds that it is unsatisfactory that 38 % of data remains unmatched, despite the concerted efforts of Revenue to match its records against the information received from DSFA
- The difficulties with the format of the RAS data have been sorted out and this information flow is now fully satisfactory
- The information flow between Revenue and DSFA will begin to improve from this year as DSFA are on schedule to have changes to their IT systems in place to capture PPSN numbers by October 2008: the Committee will review this issue again in 2009 to establish the progress that has been made

- Revenue has commenced discussions with the Department of Finance with a view to amending the PRTB legislation so as to allow it full access to the PRTB register
- While unmatched data is not lost and is given a higher risk rating by Revenue when targeting its audits, the system would work much more efficiently if there was no unmatched data.

The issues that arose from the approach taken by State Agencies to collecting and sharing information gave rise to concern on two counts namely:

- A.** Could the operation of rent supplement be tightened up to guarantee that €420 million that was invested annually in the private rented property market and that ultimately gave an income stream to landlords was being fully assessed for income tax purposes and
- B.** What assurances could Revenue give to the Committee that landlords were by and large tax compliant in view of the fact that the information sharing processes were not fully effective.

These two issues are the subject matter of the remaining parts of this Report.

Chapter 3: Rent Supplement Payments

3.1 The Committee's main concern in relation to the payment of rent supplement related to the unmatched data that is submitted by DSFA to the Revenue and it therefore examined the operation of the scheme to establish whether it could be tightened in a way that enhances tax compliance. €420 million is paid annually through the vote of the Department of Social and Family Affairs to underpin the working of the private rented sector. Revenue was able to match 62% of the 2006 data which still leaves 38% unmatched, and while Revenue is confident that the majority of this considerable amount of rent supplement has not ended up in the black economy, the key to dealing with this issue is to get data to Revenue which contains the landlords PPSN.

3.2 The evidence available to the Committee shows that, while 60,000 tenants benefit from the scheme, there are 90,000 tenancies which gives an indication of the churning in the scheme some of which may be due to the vulnerable circumstances of many of the tenants participating in the scheme. The Committee acknowledges the primary concern of the Department is in ensuring that accommodation is available to them and recognise that it is for this reason that the payment is made to tenants so that they can have some

purchasing power in dealing with landlords, particularly those offering substandard accommodation.

3.3 Rent supplement payments belong to the tenants but need not be paid directly to them. Around two thirds of tenants in receipt of rent supplement have the payment made directly to them. The remainder arrange for the payment to be paid to other persons, who may include other family members, agents or landlords. The Committee noted the difficulties that could be created for vulnerable tenants in accessing accommodation if payment had to be made directly to landlords and administrative difficulties could also be created, given the degree of movement of tenants.

3.4 The examination by the Committee covered the following:

- The need to capture the PPSNs of landlords whose tenants are supported by rent supplement so that Revenue can match the payments made by the Department with the income subsequently generated by landlords
- The need for a greater interaction between DSFA and the PRTB so as to ensure that all landlords participating in the rent supplement scheme are registered

- The need to ensure that non-resident landlords have withholding tax deducted from payments made directly to them.

CAPTURING OF THE PPSN OF LANDLORDS

3.5 Until the Finance Act 2007 was introduced, there was no requirement in legislation for the PPSN of the landlord to be captured. The changes in the 2007 Act require that the PPSN should be captured by the DSFA. The DSFA is co-operating with Revenue in fine-tuning its systems to collect the PPSN and transfer them to Revenue. The Committee was concerned that it was more than fifteen months since the 2007 Act was passed but the DSFA had not yet changed the rent supplement application form so that the PPSN could be provided. DSFA outlined that it had not changed the forms until now because it did not have the IT capacity to store the PPS number. The change to the IT systems takes time as it must be accommodated with other priority projects in the Department's ICT strategy. It expects to have the changes made by October 2008. The Committee finds that the Department's performance in not complying with the provisions of the Finance Act 2007 to be unsatisfactory.

3.6 The DSFA considered whether it could require the tenant to provide their landlord's PPSN or other Revenue



Tax Reference Number but is satisfied that it would be inappropriate from a legal point of view to do so. The tenant is a private citizen and an uninvolved third party in the relationship between Revenue and the landlord as regards the landlord's tax obligations. The relevant legislation governing the use of PPSNs does not provide for private citizens to seek another person's PPSN. Accordingly, the DSFA cannot ask the tenant (its customer) to seek the landlord's PPSN under social welfare legislation regarding access to PPSNs.

3.7 One of the avenues that the DSFA considered was the possible use of data provided by landlords to the PRTB. The Residential Tenancies Act 2004 places an obligation on the landlord to provide his or her PPSN to the PRTB. The Residential Tenancies Act 2004 also enables the PRTB to provide data to the DSFA, provided the data is required for the administration of the rent supplement scheme. It would assist the DSFA in meeting its obligations under the Tax Acts if it could use data on landlords provided by the PRTB. The Committee is of the view that the matching of data, identified by the

Comptroller and Auditor General as ineffective, would improve significantly if the PRTB data was available to the Department in compiling its annual return to Revenue and that the 2004 Act should be amended, if necessary, to facilitate this. Also, as the Department is developing its IT capacity and as the PRTB is also in the midst of developing an IT strategy, both organisations, in consultation with Revenue, should coordinate IT developments to facilitate information sharing. The Department should also amend its rent supplement application form in order capture those PPSNs that are given voluntarily, as specified in the 2007 Act.

3.8 The Committee notes the assurances given to it by the State Agencies that the situation regarding the matching of data will improve from this year. A target for automatic matching, which now stands at 42%, should be set which will see full matching by 2010. The Committee accepts that 100% automatic matching can only be realised when all landlords participating in the Rent Supplement Scheme are registered with the PRTB.

GREATER LEVEL OF INTERACTION BETWEEN DSFA AND THE PRTB

3.9 DSFA provides information to the PRTB on a monthly basis on all of applications received for rent supplement. It informs the PRTB of



the tenancies that have been set up so that it (the PRTB) is in a position to pursue the landlord to ensure registration but it does not follow this up with the PRTB. While the PRTB checks the information against its system and follows up in cases where the landlord is not on its register, it does not interact again with DSFA even though those landlords who are participating in the rent supplement scheme are, with a minor exception, required to be registered. The whole process of following up on landlords can take months and the Committee has found that rent supplement has never been stopped because a landlord was not registered. Under the current arrangements, unregistered landlords can operate within rent supplement for long periods and, while unregistered, the property being let cannot be examined by the local authority to determine whether it is suitable for renting. Vulnerable tenants can therefore end up living in slum like conditions. This is not acceptable.

3.10 Through better co-operation and coordination of effort between the Department and the PRTB, the system

could be tightened up considerably so that:

- landlords providing accommodation to tenants in receipt of rent supplement are registered;
- information is shared so that the return that the Department makes to Revenue will make the latter's job of matching that data with its own records simpler;
- as landlords register, the tenancies will be subject to inspection by local authorities which will enhance the quality of accommodation and hence improve the quality of life of the tenants.

3.11 The PRTB, having reviewed the monthly return made by the Department, should within an agreed timeframe, inform the Department of those landlords that are registered and give the relevant PPSN to the Department. The Department will then have more comprehensive data for its Revenue return.

3.12 Non-registered landlords, who appear on the Department's list, should be followed up by a dedicated team within the PRTB so as ascertain whether they need to register and to secure registration. Data on non-registered landlords needs to be captured by the PRTB so that the extent of the problem at any one time can be made available to policy decision makers in the Department and to Dáil Éireann.

3.13 Landlords who rent accommodation under rent supplement should be made aware of the requirement to register with the PRTB and the penalties that apply where there is a failure to register. Leaflets on PRTB requirement should be made available to tenants by community welfare officers, for onward transmission to landlords.

3.14 The PRTB need to liaise more effectively with housing officers in each local authority so as to ensure the properties of all registered landlords are inspected and local authorities need to engage more effectively with this issue in order that funding that is due to local authorities can be released by the PRTB.

3.15 A protocol needs to be agreed between the Department and the PRTB which deals with cases where there is a clear failure on the part of the landlord to register a property which is being rented to tenants in receipt of rent supplement. It may be possible that community welfare officers will have a list of registered landlords to whom the tenancy can be transferred. The Department and the PRTB should engage on this issue in order that it is addressed effectively.

3.16 Finally, the Committee is aware of the ongoing developments in computer systems in the Department and in the PRTB. All systems should be developed so as to facilitate electronic interaction

whereby variation reports can detect non-registration and where information can be shared electronically. Systems in both organisations should also be capable of interfacing with the computer systems of the Revenue so that information is shared and can be interrogated in electronic format as much as possible.

NON-RESIDENT LANDLORDS

3.17 The Committee was informed that there are approximately 150 non-resident landlords who are paid the rent supplement directly by the

DSFA and there is no system in place to collect withholding tax from these landlords. This is because the computer system in the Department does not provide for it. Discussions between the Department and Revenue on how to address this issue are taking place. The Committee is not satisfied that sufficient efforts have been made by the Department to address this issue and will recommend that steps be taken to review payments to date and to put a system in place to ensure that non-resident landlords are tax compliant.

Chapter 4: Approach of Revenue to Rental Income

4.1 Chapters 2 and 3 dealt with sharing of information about landlords who are in the system. This group represents a small sub-set of the overall private rented market and the Committee was anxious to examine the approach taken by Revenue to identify rental income as a source for taxation. The Committee is aware that many landlords refuse to take tenants who are supported by rent supplement. If one of the reasons for this is that by doing so they will not to be identified or subject to information sharing, the issue of the general taxation of rental becomes a central issue and this chapter deals with this matter.

4.2 Revenue outlined to the Committee that rental income is generally a subset of primary income and therefore it does not have a general category entitled landlord. For instance a shopkeeper could have rental income which is declared through self assessment and a PAYE worker could have rental income which would be declared in an income tax return. Revenue's focus therefore is on the total income of a taxpayer rather than on a subset of that income. It outlined its approach to targeting sectors in the economy in order to optimise the use of its resources as a demonstration of how it tackles issues such as rental income.

NUMBER WHO EARN RENTAL INCOME

4.3 While the exact number of taxpayers who derive an income from the private rented property sector is not known, the following information is available to Revenue to identify those who are liable to have a tax liability arising from rental income:

- 248,600 tenants claim tax relief rent paid, so their landlords are known to Revenue
- 63,700 taxpayers are claiming either tax allowances or capital allowances on investment properties
- 103,000 people and 6,900 companies reported rental income in 2006, while the corresponding number for 2003 was 77,870 people and 6,516 companies.
- Revenue is aware of the income paid to landlords under the RAS scheme; while this scheme is only in existence since 2004, the number of landlords providing accommodation is increasing
- Revenue was able to match 62 % of the data it received from DSFA with its own records, so those landlords are identifiable.

The Committee found that tax incentives mean that many landlords are now brought into the tax system as those landlords who are not registered cannot claim these tax reliefs.

4.4 The Committee is also aware that the PRTB had 101,932 landlords

on its books at 31st May, 2008 and while the PRTB are pursuing over 1000 landlords for registration, it cannot put a figure on the number of landlords that operate in the State. The figures from the Census show that 145,317 households live in private rented accommodation. The information given by the PRTB indicates that a portion of landlords own more than one unit and, while it could not put a definite number on the number of unregistered landlords, the rate of registration gave it comfort that that compliance was high. That level of compliance coupled with the tax incentives that have operated in the State over the past twenty years should mean that the number of landlords operating in the black economy is small and with good targeting mechanisms, they should be detected by Revenue. That targeting is enhanced by effective information sharing.

REVENUES EXPERIENCE OF TAXATION OF THE PRIVATE RENTED MARKET

4.5 Revenue has invested hugely in recent years in developing its risk analysis and profiling systems (REAP) which enables it to target those tax payers which fall into the highest decile of risk and these can then be audited while leaving compliant taxpayers alone. Its comprehensive system of analysis shows that landlords are not represented in the highest level of risk. It was able to highlight to the Committee the rate of

compliance by landlords based on projects it had run in parallel to the information contained on its REAP system as follows:

- It selected 50 high risk cases based on information it matched from DSFA data and found a compliance rate of 82%
- It took 115 cases where the data from DSFA was unmatched, and all were able to be matched manually against tax records. Of the 115 cases, 102 were found to be compliant, which is a compliance rate of 89%.

4.6 The Committee has taken assurances from the compliance rates indicated by Revenue and from the fact that when followed up, unmatched DSFA data did refer to existing taxpayers, although 20% of cases gave rise to further investigation. In order to provide

further assurance the Committee recommends that Revenue undertake a project where a representative sample of landlords, to be identified at random from the details returned by tenants claiming tax credits, be analysed to check compliance. A random sample from the PRTB data base should also be chosen, when Revenue gain access to that database, to run compliance tests and this will provide the Committee with a stronger level of assurance that compliance rates are high.

4.7 The Committee accepts that the tax incentives and the REAP capacity of the Revenue make it more difficult for landlords to operate in the black economy. However better targeting and more effective sharing of information will ensure that compliance rates are improved.

Chapter 5: Conclusions and Recommendations

THE COMMITTEE OF PUBLIC ACCOUNTS FINDS SPECIFICALLY THAT:

1. Information supplied by the Department of Social and Family Affairs to Revenue in respect of landlords in receipt of rental income derived from rent supplement was not in a format that was readily

usable by Revenue to support its compliance work.

2. The fact that only 41% of records, in respect of 2005 information that was supplied in 2007 by the Department of Social and Family Affairs to Revenue could

be automatically matched was unsatisfactory; the Committee notes that, following an exercise to manually match the data, the figure for the 2006 data rose from 42% to 62%.

3. The onus, under the Finance Act 2007, on the Department of Social and Family Affairs to supply landlord's PPSN's is not directly workable as landlords are not obliged to supply them to tenants in receipt of rent supplement under present arrangements.

4. There is a contrast between rent supplement, where tenants cannot be compelled to obtain landlords' PPSNs and the rent tax credit scheme where tenants are obliged to supply landlords' PPSNs to Revenue.

5. The Finance Act 2007 requires the Department of Social and Family Affairs to request a landlord's PPSN, but does not place an obligation on the landlord to supply it. This is a loophole in the Act.

6. The delay of more than 15 months in updating the IT systems in the Department of Social and Family Affairs to store landlords' PPSNs and to capture the information on rent supplement forms is unsatisfactory.

7. Revenue's access to the entire database of landlords' PPSNs held by the PRTB would enhance its

compliance work.

8. It would assist the Department of Social and Family Affairs in providing more complete information to Revenue if it could use data on landlords provided by the PRTB. However, while information can be made available to assist in the administration of the rent supplement scheme, the Residential Tenancies Act 2004 does not provide for the use of PRTB data to meet obligations under the Taxes Acts.

9. The failure by the Department of Social and Family Affairs to apply withholding tax to direct rent supplement payments to non-resident landlords is unsatisfactory.

10. The performance of the Department of the Environment, Heritage and Local Government in supplying incomplete data in respect of rent payments under the Rental Accommodation Scheme for 2006 in a non-standard format that could not be used by Revenue was unsatisfactory.

11. Revenue confirmed, notwithstanding the concerns of the Committee on information sharing, that compliance by taxpayers in receipt of rental income is high.

AND RECOMMENDS IN GENERAL THAT:

1. The Private Rented Tenancies Act 2004 should be amended to enable

access to the full landlord records held by PRTB for the purpose of enabling tax compliance checks.

2. Information on State funded payments should contain the PPSN identifier when being made available to Revenue.

3. Revenue should run a credibility test for tax compliance based on a sample of landlords identified through tax credits on rent claimed by tenants and from a random selection of landlords on the PRTB register.

4. The Private Residential Tenancies Board should, on receipt of the monthly list of applications for rent supplement from the Department of Social and Family Affairs, confirm to that Department the details of those

landlords that appear on the PRTB register.

5. Computer development work in the three State Agencies should be coordinated so as to ensure that information is capable of being shared through its capture in a form that can be matched and effectively processed.

6. Systems should be put in place in the Department of Social and Family Affairs to apply withholding tax on direct payments made by the Department to non-resident landlords.

7. Revenue and the Department of Social and Family Affairs should set targets for data that can be automatically matched and have all issues relating to unmatchable data resolved by 2010.

Members of the Committee of Public Accounts

FIANNA FÁIL

Niall Collins T.D.
Seán Fleming T.D.
Brendan Kenneally T.D.
Darragh O'Brien T.D. (Vice-Chair)
*Edward O'Keefe T.D.

Limerick West
Laois-Offaly
Waterford
Dublin North
Cork East

FINE GAEL

Bernard Allen T.D. (Chairman)
Deirdre Clune T.D.
Padraig McCormac T.D.
Jim O' Keeffe T.D.

Cork North Central
Cork South Central
Galway West
Cork South West

LABOUR

Thomas Broughan T.D.
Róisín Shortall T.D.

Dublin North East
Dublin North West

GREEN PARTY

Ciaran Cuffe T.D.

Dún Laoghaire

** Edward O'Keeffe TD appointed in substitution for John Curran T.D. who was appointed Minister of State on 13th May, 2008*

Orders of Reference of the Committee of Public Accounts

158.

(1) There shall stand established, following the reassembly of the Dáil subsequent to a General Election, a Standing 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:

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 or her examinations of economy, efficiency, effectiveness evaluation systems, procedures and practices; and
(c) other reports carried out by the Comptroller and Auditor General under the Act.

(2) The Committee may suggest alterations and improvements in the form of the Estimates submitted to the Dáil.

(3) 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 Éireann.

(4) The Committee shall have the following powers:

- (a) power to send for persons, papers and records as defined in Standing Order 83;
- (b) power to take oral and written evidence as defined in Standing Order 81(1);
- (c) power to appoint sub-Committees as defined in Standing Order 81(3);
- (d) power to engage consultants as defined in Standing Order 81(8); and
- (e) power to travel as defined in Standing Order 81(9).

(5) 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.

(6) The Committee shall present an annual progress report to Dáil Éireann on its activities and plans.

(7) The Committee shall refrain from—

- (a) 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; and
- (b) enquiring into the merits of a policy or policies of the Government or a member of the Government or the merits of the objectives of such policies.

(8) The Committee may, without prejudice to the independence of the Comptroller and Auditor General in determining the work to be carried out by his or her Office or the manner in which it is carried out, in private communication, make such suggestions to the Comptroller and Auditor General regarding that work as it sees fit.

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 and any sub-Committee which it may appoint shall be constituted so as to be impartially representative of the Dáil.

Public Accounts Committee 30th Dáil



Allen, Bernard (FG)
(Chairman)



Broughan, Thomas
(Lab)



Clune, Deirdre
(FG)



Collins, Niall
(FF)



Cuffe, Cláirín
(GP)



Fleming, Seán
(FF)



Kenneally, Brendan
(FF)



McCormack, Padraic
(FG)



O'Brien, Darragh (FF)
(Vice-Chairman)



O'Keefe, Edward
(FF)



O'Keefe, Jim
(FG)



Shortall, Aislin
(Lab)

* Deputy Edward O'Keefe replaced Deputy John Curran who was appointed Minister of State on 13th May, 2008