



Houses of the  
**Oireachtas**  
Tithe an Oireachtais

**An Coiste um Chuntais Phoiblí**

**Tuarascáil maidir leis an gCuart ar Vítneam**

**Aibreán 2015**

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***Public Accounts Committee***

**Report on Visit to Vietnam**

**April 2015**



**Foreword by the Vice Chairman of the Public Accounts Committee,**

**John Deasy T.D.**

I welcome the decision of the Committee to agree this report which arises from a visit by a three member delegation of the Committee to Vietnam.

As part of that delegation, I can report that we saw at first hand the impact of our aid programme and the dedication of those who are working with the poor in Vietnam brings great credit to Ireland. Vietnam is a country that is getting back on its feet having been traumatised by war and famine in our lifetime. While solid progress is being made, it continues to need outside assistance especially to address issues of poverty and malnutrition. Ireland, through our bi-lateral aid programme, is part of the international effort that is helping rebuild Vietnam.

Our help is well recognised at senior levels of Government in Vietnam and, through our Embassy in Hanoi, we have built strong relations that will help in the improving economic relations between our two countries. In that regard, there is great potential to increase trade with Vietnam, particularly for dairy products, and in this Report we will be calling on the export agencies to target this market.

We came away from Vietnam encouraged by the work that is being done and the impact it is having in helping Vietnamese people who are hard-working and determined to make a better future for themselves. We saw at first hand the real benefits of development assistance.

I commend the Report to Dáil Éireann

**John Deasy, T.D.**

**Vice Chairman**

**2<sup>nd</sup> April 2015**

## **Public Accounts Committee**

### **Report Visit to Vietnam**

#### **Introduction**

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#### **Chapter 2 Development of trade with Vietnam**

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## Introduction

Ireland's bilateral aid programme in Vietnam was established in 2005 and followed on from the establishment of diplomatic relationships in 1996. The bilateral aid programme targets resources at the poorest and most vulnerable sections of society in Vietnam.

Vietnam has a growing economy and should over time be in a position to better able to meet its own requirements in terms of looking after its own, thus reducing its dependency on aid programmes. It has over the past ten years made great strides and, in that regard, national poverty rates have fallen consistently from 58% in 1993 to 13% in 2012. Vietnam ranks 121 out of 186 countries on the 2014 UN Human Development Index. The key issue for the aid projects, of which Ireland plays a small but significant part, is to try and ameliorate for the fact that the that benefits of economic growth have not been spread evenly. For example, the poverty rate in rural areas is considerably higher than that of the urban areas (18.7 percent compared to 3.3 percent). Furthermore, ethnic minority poverty in 2012 was 50.6%, against the majority rate of just 7.5%. The delegation was informed that 12 million people still live in extreme poverty particularly in rural areas and amongst ethnic minorities. Gender remains a determinant of poverty in Vietnam, in spite of equal attendance at primary school and one of the highest female labour force participation rates in the world. Urban poverty is also an increasing phenomenon as Vietnam urbanises rapidly.

It was clear to the delegation, having visited a number of aid projects, that while the aid parameters will change, the need for continued assistance and investment through the aid programme in Vietnam remains necessary. While the aid programme is focussed on providing direct assistance to needy groups and especially children, a bye product of the programme is the strong links that have been build up with the Government of Vietnam and this has enabled Ireland to influence change in that country. That close relationship has also enabled Vietnam to absorb knowledge about the Irish economic experience, especially in respect of business development in Ireland. The good relations will bring added benefits in terms of helping in the development of trade between Ireland and Vietnam.

Chapter Two of this report deals with developing stronger trade links between our two countries and the visiting delegation was anxious to see how the trade function of the Department is managed. The delegation witnesses the work being done by the Embassy, especially in networking between Irish based businesses and their counterparts in Vietnam. The message coming back from those met by the delegation is that Vietnam is a market with huge potential, especially for dairy products, and the Committee in this report will emphasise the need for agencies such as Bord Bia to start aggressively targeting this market.

## Chapter One

### The Irish Aid Programme

#### Extent of the Programme

The 2014 Irish Aid budget for Vietnam was €12.25 million of which 85% was targeted to directly support pro-poor programmes. The planned budget for 2015 is €12 million. At a broad level this funding is allocated to the following areas

1. Poverty reduction in marginalised groups such as ethnic minorities, many of whom live in remote regions [€5.4 million]
2. Supporting Reform at Central Government level, in conjunction with the UN, through promotion of civil society groups [€2.73 million]
3. Strengthening the capacity of public authorities through education and through collaboration with [€ 1.55 million]
4. Regional poverty reduction which deal with the legacy of war in areas such as the clearance of landmines and preventing infant malnutrition [€2.35 million].

As outlined in the introduction, the scale of the poverty problem is vast and can only be tackled through partnership arrangements between the Government and donors such as Ireland. The Government of Vietnam is committed to reducing poverty and in 1998 it established a National Targeted Programme for Poverty Reduction for Ethnic Minorities and Mountainous Areas which is referred to as Programme 135. Ireland is a key partner in this programme and works closely with the Committee for Ethnic Minority Affairs (CEMA) which is the management agency for Programme 135. In addition to providing financial support for Programme 135, Ireland is in a good position to lobby and to influence so as to ensure that poverty reduction remains high on the agenda of the Government of Vietnam. Arising from meetings with the Minister for Planning & Investment and separately with the Chairman of the Committee for Financial and Budgetary Affairs of the National Assembly, it was impressed upon the delegation that the contribution made through Irish Aid is recognised and appreciated and it was acknowledged that the contribution allowed huge leverage in terms of influencing the development agenda for Vietnam. The delegation was also informed that other nations, with far larger aid budgets, are now using the expertise of Irish Aid staff in developing their own programmes which outlines how hard the Embassy has worked in developing its own capacities.

The delegation, having viewed a number of projects across the four funding programmes, sees the following three over-arching themes to the current programme, namely:

1. Poverty Reduction,
2. Influencing Change and
3. Developing Capacity

The work being done under these three themes, as witnessed by the delegation is outlined below.

#### **Specific poverty reduction measures assisted through Irish Aid.**

As part of the programme for the visit (see Appendix 1), the delegation examined a number of projects (funded under Programme 135) in the Quang Tri Province, including a number in the remote rural regions, and saw at first hand the positive impact that projects that are assisted by Irish Aid are making to the lives of the population. The Quang Tri Province, which is one of nine provinces where Irish Aid works on poverty reduction through Programme 135, is a poor province with 70% of the population living in rural areas with agriculture being their main income source. The nature of

the terrain means that, during the wet season, many of these rural communities can become cut off from the outside world and because of flooding schools and other facilities can be damaged.



Representatives of the peoples committee of the Vinh O commune whose community has benefitted significantly from the assistance received through Irish Aid. A key aspect of the aid programme is the involvement of the local community on decisions relating to projects.

### Safe School

The development of a “safe school”, one of which was visited by the delegation in the Dak Rong commune enables children to be educated in relative safety and facilitates the ongoing education of children who have to overcome huge disadvantages by virtue of their ethnic minority status. The development of the school has resulted in a 100% attendance record which is a strong indicator of the positive use of aid funding.



Children attending the Safe School, built with the assistance of Irish Aid, in the Dak Rong commune

### Roads and other infrastructure in rural communes

Physical accessibility is one of the big problems in Quang Tri Province where in the wet season, villages can be cut off from one another for months on end. This can have huge implications especially in accessing such services as maternity and medical care as well as education. Irish Aid, working with the Provincial Government has invested in a number of road projects which enables dirt tracks to be replaced by concrete surfaces. In addition in the Vinh O Commune, Irish Aid has in recent years helped finance a market, school, health clinic and a bridge which has enabled the community to work together and it has also ensured that the local population has access to vital services throughout the year. The tangible benefits of these developments to the local communities were highlighted to the delegation when it met the local community at the compound.



Children attending the school in the Vinh O commune which is part of the new community centre that was build with the help of Irish Aid.

### Clearance of mines

The problem of mines and unexploded ordnance presents an ongoing challenge in Vietnam, especially in the Quang Tri Province which was the epicentre of the conflict which ended in 1975. An estimated 800,000 tons out of the 7.8 million tons of munitions dropped by U.S forces on Vietnam failed to detonate contaminating approximately 20% of the country. As the epicentre of the conflict, the Quang Tri Province is the most heavily contaminated and unexploded ordnance remains a major treat to safety of local people in their daily activities and an obstacle to socio-economic development. The Quang Tri Province was also heavily sprayed with defoliants during the War and agent orange/dioxin is a persistent problem with many areas still infertile.

The process of clearing mines is a slow one , but progress is being made and much work is now being done on mapping the areas which are heavily contaminated. The delegation visited a contaminated site in Trieu Ai commune in Quang Tri. This area is currently being cleared by the Mines Advisory Group (MAG) which is a UK registered charity that has been working in Vietnam since 1999. Irish Aid contributed €750,000 in supporting MAG in three provinces [Quang Tri, Quang Binh and Quang Nam] between 2011 and 2014



The delegation having been briefed on safety and technical aspects of the clearance process witness the disposal of the ordnance identified by MAG on that day.

### **Influencing societal change**

The delegation was shown a number of examples where good work by international and community NGO's, with assistance from Irish Aid, is having a positive impact on the lives of those who are marginalised or who are socially disadvantaged.

#### People with disabilities

As with many developing economies, a group that will often get left behind are those who live with a disability. The delegation met with the director of the Disability Research and Capacity Development (DRD) which is a local NGO which assists people to overcome challenges and obstacles to live full productive and positive lives. The delegation heard from those who, with the confidence building measures and training of DRD, were able to participate again in the workforce. The delegation was also briefed by the Embassy on this aspect of the work where influence is being brought to bear on the Government to improve the rights of those with a disability.



The staff and participants of the Disabilities Research & Capacity Centre in Ho Chi Minh City briefed the delegation on their activities and on their efforts to remove barriers faced by people with a disability.

### Low income workers

The clothing industry employs approximately 3 million workers in Vietnam and many of the multinational clothing corporations source their garments in countries like Vietnam. In order to ensure compliance with minimum working conditions and in order to enhance the competitiveness of the industry, Irish Aid supports Better Work Vietnam which undertakes audits, assesses, advises and trains the workers and owners of small to medium sized industries. The delegation visited a garment factor in Ho Chi Minh City where it met the owners and workers who outlined the benefits of working with Better Work Vietnam. The delegation noted the positive impact of these activities especially in the context of the small annual outlay of approx. €100,000 per annum.



The workplace of the staff in the garment factory visited by the delegation where the terms and conditions of employment have improved significantly as a result of the input of Better Work Vietnam which receives assistance from Irish Aid.

### **Developing Capacity**

A key element of the aid programme relates to the sharing of experience, ideas and knowledge – particularly through the innovative knowledge exchange programme IDEAS (Irish Development Experience And Sharing). The Vietnamese are genuinely interested in learning from Ireland’s development experience and the Irish example of how a small, predominantly rural country can make the successful transition to economic development and a diversified, high tech economy. The IDEAS programme has created some important cooperation linkages between Vietnamese counterparts and the Central Bank of Ireland, Financial Services Regulator on Banking and Supervision, the Economic and Social Research Institute on Economic Planning and Forecasting and the Vietnam Business Forum, helping to shape policy and strategies.

Through Irish Aid scholarships, 30 Vietnamese students are studying at the Smurfit Business College or at other third level institutes, a critical mass of highly qualified employees will fill senior positions in both the public and private sectors. In all there are approximately 215 Vietnamese students in Ireland at any one time, many of whom are being educated in our regional technology colleges and many of these will go on to play an influential role in the development of Vietnam.

## **Oversight of Irish Aid Expenditure**

The delegation was given a comprehensive outline of the control measures in place in respect of the annual €12 million aid budget. A memorandum of understanding is in place between the Government of Ireland and the Government of Vietnam which provides the overall control framework for the annual budget.

At official level, the Embassy staff work closely with Vietnamese officials, in both the central and regional government, and other NGOs to agree the spending programme and track the expenditure, through invoices, receipts and bank records. Staff at the Embassy conduct field visits so as to confirm that each project has been delivered. Over the past ten years the Embassy has built strong local capacity in its development team especially in areas of finance, audit and risk assessment. The delegation was able to see at first hand the capacity of the Embassy team and that, allied to strong levels of motivation, gives the necessary levels of assurance that:-

1. Staff actively ensure value for money in respect of aid expenditure
2. Staff are fully aware of the compliance and control regimes that are necessary to address the inherent risks that are associated with aid and
3. The Embassy has a strong focus on controls and have developed systems to track expenditure to the point of delivery.

As some of the Aid budget is channelled through the Government agencies, the delegation also met the Auditor General of the State of Vietnam. That office was established in 1994 and it has conducted audits on projects that have received funding from Irish Aid. While the National Audit Office is still in a developmental phase, and is investing in extra staff and in technology, the Auditor General gave assurances to the delegation on the status of the work of this office; the fact that the legislation governing the functions of this office had been enhanced; and the fact that no barriers are placed before audit work by Government agencies. A key issue for the delegation was the need to ensure that the capacity of the Audit office was enhanced, especially through training. A number of countries, such as Canada and Australia, are assisting the National Audit Office in upskilling its staff. The possibility of staff from the Audit office in Vietnam gaining experience in the C&AG's office here is also being explored.

The delegation also met the Chairman of the Committee on Financial and Budgetary Affairs, which is the equivalent to our PAC. That meeting highlighted the progress that is being made by Vietnam, especially in prioritising reforms and improvements to the public financial management systems. In recent years, the State has strengthened its anti-corruption laws and also the legislation governing the work of the State Audit Office has been enacted.

Finally the country programme in Vietnam is subject to assessment from the Evaluation and Audit Unit of the Department of Foreign Affairs and Trade. The delegation noted that an assessment of internal controls and risk management was conducted in 2013 with the results being broadly positive, noting that

1. Management and internal controls were appropriate
2. Systems for checks from initial assessment to final disbursement were in place
3. Partnership agreements were comprehensive in setting out expectations.

Overall the delegation was satisfied that systems of checks and balances were well developed and allied to the dedication of the staff at the Embassy, it was satisfied that a clear audit trail existed in respect of the annual budget and that there was an understanding of the need for probity on the part of all those who are involved in the managing the aid budget.

## Chapter Two

### Development of Trade

#### Introduction

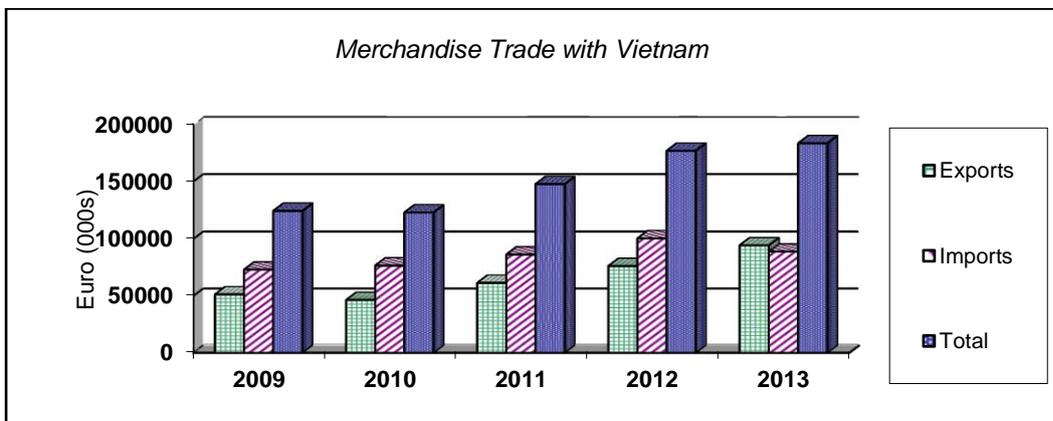
A key reason for sending a delegation to Vietnam was to review how the Embassy has developed trade relations since this function of Government was transferred to the Department in 2011. As part of the programme, the delegation met a number of Irish business people operating in Vietnam to get an understanding of the opportunities and the challenges that lay ahead in increasing trade with Vietnam. The delegation notes the huge potential that exists especially for dairy products as the demand in Vietnam is increasing with economic growth. It is expected that a free trade agreement between the EU and Vietnam will be concluded this year and this will further assist in tapping into this vast and growing market. With the ending of milk quotas in the EU this week, Ireland will need new export markets and, while it is not an easy market to penetrate, opportunities will present themselves and the export promotion bodies now need to do some market analysis in order to take up the opportunities that will arise. In addition to the export of food, there are opportunities to further develop links in areas such as in the education sector.

#### Current Trade Position

In 2013, Vietnam was ranked as Ireland's 55<sup>th</sup> largest trading partner; exports were valued at €94,470 million, (up 12% from 2012); imports were valued at €88,997 million, (down 12% from 2012); trade in services amounted to €58 million in 2012, of which €54 million were exports.

Key exports from Ireland to Vietnam (CSO) include essential oils/perfumery and medical and pharmaceutical products. Key imports into Ireland from Vietnam (CSO) include footwear; clothing; and furniture

In 2014, the Embassy reopened the market for Irish pork-meat. Irish pork suppliers and processors were successfully registered with the Vietnamese authorities for the importation of Irish pork to Vietnam. In January 2015, the first imports of Irish pork came into the Vietnamese market.



## **Role of the Embassy**

In addition to the development programme, a key aspect of the work of the Embassy relates to trade and investment promotion in the region. As the trade figures show, this is an area that is growing rapidly especially in the spheres of education and agriculture and food. The Embassy has developed strong cross government linkages with a number of our Departments and is working closely with Enterprise Ireland in increasing export sales and in developing partnership opportunities for EI client companies in Vietnam. The Embassy has also used its relationship with the Government of Vietnam to good effect to promote Ireland and, in 2014 alone, three high level Ministerial led delegations from Vietnam visited Ireland. The Embassy, given its strong standing with the Government, is increasingly being used by not just Irish companies but also public bodies including our universities who are keen to explore opportunities for joint programmes and to attract Vietnamese students to Ireland. The delegation noted the ongoing work of the Ambassador and his team in terms of promoting Ireland and on using its network of contacts to establish links with organisations and individuals in Vietnam. The Embassy relies on the State agencies for expertise in terms of business development and the fact that neither Enterprise Ireland nor Bord Bia has an office in Vietnam may well inhibit the development of trade to its full potential. Allied to this is the fact that the Embassy is in Hanoi, whereas the commercial capital of Vietnam is Ho Chi Minh City. This is an issue that the Irish Government will have to examine in order to enhance trade not just with Vietnam but with the ASEAN economic community.

## **Potential for Growth**

There are 93 million people in Vietnam and, as it becomes more industrialised, its requirement for food imports will increase. The delegation was informed that a large section of Vietnamese society will have increased disposable income which will result in an increased demand for high quality food products. Vietnam will have to import the bulk of this requirement and there is undoubtedly scope to increase market share. In addition, and building on the relationships that now exist between Vietnam and Ireland, there are wider opportunities in the ASEAN economic community which is a potential market with 600 million consumers and opportunities will present themselves to use Vietnam as a gateway to enter those markets.

## **Capturing a bigger share of the food market**

The delegation met a number of Irish business people who are based in Vietnam in order to get an understanding of how this key market can be penetrated. In the food and agri-tech sector, Enterprise Ireland is currently working with a number of companies who want to get into this market. In 2013, the Kerry Group opened a facility in Vietnam, having had a presence in other ASEAN countries for the past fifteen years. The delegation is of the view that the potential market is there and more Irish companies need to have a physical presence in Vietnam and there is also scope for partnership arrangements between Vietnamese and Irish companies. In order to penetrate this market, Enterprise Ireland, which currently covers Vietnam from its regional office in Singapore, will have to examine opening a regional office in Vietnam

At present the Vietnamese food requirement is met to a large extent by imports from countries such as New Zealand and Holland. The danger is that much of the extra market will be also taken up by countries like New Zealand if Ireland does not now get in and market our dairy and other agricultural products. There is a job to be done on branding and product awareness and, to that end, it is likely that the agencies and especially Bord Bia will need a stronger presence in Vietnam if extra market

share is to be secured, especially for products like infant milk formula and other dairy products. The delegation, while noting that agencies like Bord Bia are limited in terms of placing resources abroad, is of the view that this issue needs to be examined as the current base in Shanghai is not sufficient. The Committee, arising from the visit, will recommend that Bord Bia undertake a market scoping exercise, especially in respect of milk products in Vietnam. It will also recommend to the Minister for Agriculture, Food & the Marine that Bord Bia be given resources so as to enable it to have a physical presence in Vietnam, given the potential in Vietnam and as a gateway to the ASEAN Economic Community.

### **Potential in the education sector**

As the Vietnamese economy grows and as it moves to higher income type jobs, it will require a huge number of white collar workers with higher technical qualifications and with greater business acumen. There are opportunities for the Irish Third level sector to get a bigger share of the market that will prepare the leaders of tomorrow in Vietnam. These highly qualified graduates require not only the technical training but also exposure to the English language and this is where many of our third level sectors have a competitive advantage. A number of Irish Universities are working in this space and there is scope for a higher level of involvement especially at Institute of Technology level. The delegation noted that number of Irish Universities that have visited Vietnam and Enterprise Ireland has been offering encouragement to these to get involved in Vietnam. The delegation was informed that more and more third level students are studying abroad and that a lot of them are going to New Zealand and the UK. That indicates that there is scope to increase market share for the Irish Third level sector: however the sector needs to work on the quality of the education products and this is something that the Committee will follow up on with the Department of Education and Skills, the HEA and the Department of Foreign Affairs and Trade.

### **Conclusion**

The Irish Embassy is getting good results from its efforts to promote trade between Ireland and Vietnam. Many Irish businesses are now seeing the potential in that market and that trend is expected to increase, especially when the expected Free Trade Agreement between the EU and Vietnam will be agreed later this year. While there is potential for increased trade across many sectors, the delegation from the PAC focussed on increasing Ireland's footprint in respect of exports of dairy products to Vietnam and also in getting greater involvement of our third level education sector in the training and education of those who will be the leaders of tomorrow in Vietnam. The delegation learned of the potential of the Vietnamese market which is coming at a good time given the ending of milk quotas. A lot of work needs to be done in terms of promoting the products and services that Ireland has to offer and that is why there is a need to give more assistance to the Embassy through having agencies like Enterprise Ireland and Bord Bia on the ground in Vietnam.

## APPENDIX 1

### Programme

#### Oireachtas Public Accounts Committee Vietnam, March 7th – 13th, 2015

Time	Programme	Notes
<b>Saturday March 7</b>		
06.45	Delegation depart Dublin	
<b>Sunday March 8</b>		
06h20	Delegation arrive in Noi Bai airport (AF176)	
08h00	Check in hotel in Hanoi (Hilton Hotel)	
19h30	Welcome dinner by Ambassador/ Review Programme	
<b>Monday March 9</b>		
06h15	Pick up at Hotel, drive to Noi Bai airport	
08h00-09h10	Fly to Hue, Vietnam Airlines (VN 1541)	
09h10-10h00	Travel to Dong Ha City	
10h00-10h40	Stop for wreath laying at Quang Tri War Memorial	
10h40-11h00	Continue travel to Dong Ha city	
11h00-11h30	Briefing at Mine Action Centre	
11h30-12h45	Lunch hosted by Quang Tri Department of Foreign Affairs (DOFA)	
12h45-13h45	Travel to Dak Rong commune, Dak Rong district	
13h45-15h15	Dak Rong Commune – meet government representatives and Plan International staff and view the 'Safe School' model in Dak Rong commune (Post disaster recovery project) and discuss project with children and parents	
15h15-16h15	Travel to a demining/ unexploded ordinance site – Trieu Ai commune, Trieu Phong district	
16h15-17h30	Demining site – meet Mine Advisory Group (MAG) and observe demining in action	
17h30-18h00	Travel to Dong Ha city	
18h00-18h20	Check in at hotel Dong Ha city (Saig Gon Dong Ha Hotel)	
18h25	Pick up at hotel	
18h30-19h00	Courtesy call on Quang Tri Provincial People's Committee: Chairman of Quang Tri Province	
19h00-20h30	Reception hosted by Chairman of Quang Tri province at the Provincial Convention Centre	
21h00	Return to hotel	
<b>Tuesday March 10 <i>meeting</i></b>		
07h15	Hotel check out and pick up to travel to Vinh O commune	
08h30-11h00	Meet with community beneficiaries of Programme 135 in Vinh O commune. Meeting with People's Committee of Vinh O commune on Programme P135	

	implementation and outcomes at the commune level clinic, local market, bridge, and school	
11h00-12h00	Travel to Dong Ha	
12h00-13h00	Lunch in Dong Ha city with DOFA and Department for Ethnic Minorities	
13h00-14h30	Meeting with Provincial Authority on the management and oversight of Irish Aid programmes to be chaired by leader of the Province with participants from key line Departments	
14h30-17h30	Travel to Hue	
17 h30	Dinner in Hue and onward travel to Hue airport	
20h35-21h55	Fly to Ho Chi Minh City (HCMC)	
22h30	Check in hotel in HCMC (Caravelle Hotel)	
<b>Wednesday March 11</b>		
7h30	Pick up from hotel to travel to District 12, Ho Chi Minh City	
8h 30- 9h30	Meeting with James Galvin, CEO of Glandore Systems & presentation of Glandore's work in Vietnam, Quang Trung Software City, District 12	
9h45 -11h15	View factory in District 12 under the Better Work Vietnam programme (which assesses, measures and supports compliance with core international labour standards and national labour law)	
11 h15 -12h00	Return to hotel	
12h00 – 12h15	Check out of Hotel	
12h15-14h00	Business lunch with Enterprise Ireland and key Irish entrepreneurs and clients	
14 h45 -15h45	View work of Disabilities Research and Capacity Development Centre (DRD)	
15h45	Travel to Ho Chi Minh City airport	
17h40 -19h45	Fly to Noi Bai airport, Hanoi VN 264	
20h30	Check in hotel in Hanoi	
<b>Thursday March 12</b>		
8h30	Pick up from hotel	
09h00-09h50	Courtesy call to Ministry of Planning and Investment (MPI)	
10h00-10h40	Meeting with Chairman of the Committee for Financial and Budgetary Affairs of the National Assembly	
11h30-13h30	Working lunch with Civil Society Partners in Hanoi	
14h00-14h45	Meeting with State Audit of Vietnam (SAV)	
15h30-17h30	Meeting with Embassy staff	
18h00	Working Dinner with Committee for Ethnic Minority Affairs (CEMA)	
20h30	Return to hotel	
<b>Friday March 13</b>		
9h30-11h00	Visit Ho Chi Minh Mausoleum (optional)	
PM	Free programme	
18h00	Late check-out of hotel and pick up at Hotel to travel to Residence	

19h00	Debrief –at Residence	
21h00	Travel to Noi Bai airport, check-in	
23h40	Flight to Dublin (AF 177)	

## APPENDIX 2

### Orders of Reference of the Committee of Public Accounts

(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(2A) and Standing Order 85;

(b) power to take oral and written evidence as defined in Standing Order 83(1);

(c) power to appoint sub-Committees as defined in Standing Order 83(3);

(d) power to engage consultants as defined in Standing Order 83(8); and

(e) power to travel as defined in Standing Order 83(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.

(9) The Committee shall consist of thirteen members, none of whom shall be a member of the Government or a Minister of State, and five 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.

### APPENDIX 3

#### MEMBERS OF COMMITTEE

Áine Collins TD <sup>1</sup>	(Fine Gael)	
Paul J Connaughton TD	(Fine Gael)	
Joe Costello TD <sup>2</sup>	(Labour)	
John Deasy TD	(Fine Gael)	Vice Chairman
Robert Dowds TD <sup>3</sup>	(Labour)	
Seán Fleming <sup>4</sup>	(Fianna Fáil)	
Mary Lou McDonald TD	(Sinn Féin)	
Gabrielle McFadden TD <sup>5</sup>	(Fine Gael)	
John McGuinness TD	(Fianna Fáil)	Chairman
Derek Nolan TD	(Labour)	
Patrick O'Donovan <sup>5</sup>	(Fine Gael)	
John Perry <sup>5</sup>	(Fine Gael)	
Shane Ross TD	(Independent)	

#### NOTES

1. Deputy Áine Collins appointed to the Committee by order of Dáil Éireann on 18 July 2013 in place of Deputy Pascal Donohoe who was discharged on his appointment as Minister of State 12 July 2013.
2. Deputy Joe Costello appointed to the Committee by order of Dáil Éireann on 17 July 2014 in place of Deputy Gerald Nash who was discharged on his appointment as Minister of State 17 July 2014 having replaced Deputy Anne Ferris on 8 May 2012.
3. Deputy Robert Dowds appointed to the Committee by order of Dáil Éireann on 17 January 2013 in place of Deputy Colm Keaveney who was appointed on 28 November 2012 in place of Deputy Michael McCarthy.
4. Deputy Seán Fleming appointed to the Committee by order of Dáil Éireann on 21 June 2011 in place of Deputy Michael McGrath.
5. Deputies Gabrielle McFadden, Patrick O'Donovan and John Perry appointed to the Committee by order of Dáil Éireann on 2 December 2014 in place of Deputies Simon Harris, Eoghan Murphy and Kieran O'Donnell.