

GENERAL

1. Change in Audit Approach

Section 3(10)(d) of the Comptroller and Auditor General (Amendment) Act, 1993 requires me to report any substantial change in relation to the extent or character of the audits, audit tests and examinations carried out by me on the Appropriation Accounts and the effects of any such change.

During 1999, I decided to refine the Office's approach to the audits of Departments and Offices of State. The implementation of the refinement entailed

- the carrying out of the audit of certain expenditure on an across-the-board basis
- subjecting certain areas of Departments' activities to targeted examination and reporting.

The following paragraphs record the results of that work:-

	Paragraph No.	Subject
Across-the-board Audits	9	Foreign Travel
	10	Services Contracts
	13	Civil Service Pensions
Targeted Audits	11	Millennium Celebrations
	22	Tax Compliance and the Special Enquiry Branch
	23	PULSE - Computer System
	25	Schools IT 2000 Programme
	34	Defence Forces' Consumable Stocks
	37	Recovery of Maintenance Contributions

The change reflects my Office's ongoing efforts to provide a more efficient and effective service. It also represents an attempt to further develop the Annual Report as a vehicle for public accountability.

I will keep the audit approach under review to ensure that the assurance which I give to Dáil Éireann regarding the Appropriation Accounts and the underlying financial transactions continues to be soundly based.

2. Outturn for the Year

The audited accounts are summarised on pages *x* and *xi* of Volume 2. The amount to be surrendered as shown in the summary is £478.23m arrived at as follows:-

	£'000	£'000	£'000
<i>Estimated Gross Expenditure</i>			
Original Estimates	15,674,728		
Supplementary Estimates	<u>635,728</u>		
		16,310,456	
<i>Deduct:-</i>			
<i>Estimated Appropriations in Aid</i>			
Original Estimates	1,425,908		
Supplementary Estimates	<u>(28,746)</u>		
		<u>1,397,162</u>	
Estimated Net Expenditure			14,913,294
Actual Gross Expenditure		15,811,931	
<i>Deduct-</i>			
Actual Appropriations in Aid		<u>1,376,863</u>	
Net Expenditure			<u>14,435,068</u>
Amount to be Surrendered			£478,226 (€607,222)

This represents 3.21% of the supply grant as compared with 2.81% in 1998.

3. Extra Exchequer Receipts

Extra Receipts payable to the Exchequer as recorded in the Appropriation Accounts amounted to £95,851,847

4. Surrender of Balances of 1998 Votes

The balances due to be surrendered out of Votes for Public Services for the year ended 31 December 1998 amounted to £370.83m. I hereby certify that these balances have been duly surrendered.

5. Stock and Store Accounts

The stock and store accounts of the Departments have been examined with generally satisfactory results subject to the matters referred to in paragraph 34.