

F7/7/92

21 September 1992

Circular – 18/92: Information in the Appropriation Accounts and Estimates

A Dhuine Uasail

I am directed by the Minister for Finance to request you to observe the instructions set out in the following paragraphs in regard to the information required in the Appropriation Accounts and Estimates. These instructions are based on recommendations made by the Joint Department of Finance/Comptroller and Auditor General Working Group and have been endorsed by the Committee of Public Accounts.

2. Format of Appropriation Accounts and Estimates

- (i) Variations between grant and outturn should be shown in a single column, brackets being used to indicate overspends on expenditure subheads - see Appendix 1 to this Circular.
- (ii) Outturn figures for the individual subheads should be given to the nearest £1,000. Any expenditure of under £1,000 should be rounded upwards to £1,000. However, a concluding statement of the exact surrender figure should also be given - see example in Appendix 1.
- (iii) In each Estimate and Appropriation Account, a separate subhead or subheads, as appropriate, should be provided for National Lottery-Funded expenditure. These subheads should be identified by the inclusion of "(National Lottery-funded)" in the subhead title. (A summary table will be included in the Appropriation Accounts Volume, showing, for each Vote and subhead, the estimate and outturn for National Lottery-funded expenditure.)
- (iv) The heading of each Appropriation Account, if it includes an appropriation-in-aid subhead, should contain, after the word "granted", the phrase "and of the sum which may be applied as appropriations-in-aid in addition thereto", to correspond with the wording of the Appropriation Act.

3. Notes to the Appropriation Accounts

These notes usually cover (a) variations between grant and outturn, (b) extra remuneration and (c) other matters.

- (i) Notes should be concise and meaningful. They should supplement rather than reiterate the information which is contained in, or can be logically inferred from, the figures in the Appropriation Accounts.
- (ii) Notes on variations between grant and outturn will normally be required:

- (1) where the variation exceeds £10,000 and
- (2) where the variation is 5% or more except in the case of the individual (i.e. not the subtotal of the) delegated administrative budget subheads where the applicable limit is 20%.

However, where special circumstances warrant it or where the absolute amount is very large, a lower variation may require to be explained in accordance with existing practice.

(iii) Notes on extra remuneration fall into four categories:

- (a) payments in respect of higher, special and additional duties;
- (b) payments for overtime and other payments in respect of extended attendance or attendance outside conditioned hours;
- (c) shift and roster allowances;
- (d) miscellaneous.

The information given in these notes should indicate the total amount of extra remuneration paid if £5,000 or more and, if so, the total number of recipients (including those receiving less than £5,000). In addition, information for each category (a) to (d) should show:

- (1) the total amount paid;
- (2) the total number of persons who received payments (including those receiving less than £5,000);
- (3) the number of individual payments of £5,000 or more;
- (4) the maximum individual payments of £5,000 or more.

The required information should be given by means of a tabular statement on the lines of that set out in Appendix 2.

(iv) Notes on items other than those relating to variations from grant or to extra remuneration should not generally be required in cases in which an individual item, or a category of items taken together, involves less than £5,000 except where a serious issue of principle arises or where the Comptroller and Auditor General or the Department of Finance considers that a note should be given.

4. Other changes required in the Appropriation Accounts and Estimates

(i) EC Funding

The changes required under this heading are:

(a) the Appropriation Account of each Vote which includes expenditure funded by the European Regional Development Fund (ERDF) should indicate the subheads which are so funded e.g. the outturn shown in subheads X, Y and Z includes payments in respect of activities co-financed from the ERDF;

(b) where a Vote receives moneys from the European Social Fund (ESF) by way of appropriation-in-aid, the Appropriation Account should include a note listing the subheads through which the associated expenditure issued. Such a note might take the following form:

"The amount of £xx million received from the ESF and shown as appropriations-in-aid was included in the recorded expenditure from subheads O, P and Q in 1992 and from subheads P and Q in 1991."

(c) Where Vote-funded bodies (e.g. non-commercial State bodies) receive EC funds in addition to those provided from Votes, the additional amount received from EC funds by each of these bodies should be noted in the Appropriation Account.

(ii) Multi-annual capital commitments

In this context commitments relate only to legally enforceable commitments relating to capital projects. In regard to such commitments, a table should be included in the Appropriation Accounts setting out for each Vote, if appropriate, the total amount spent in the year of account and the total amount of the commitments to be met in subsequent years. In addition, for each individual capital project involving total expenditure of £5 million or more, particulars should be given indicating the cumulative amount spent up to the beginning of the year of account, the amount spent in the year of account and the amount to be met in subsequent years.

(iii) Carry forward of savings under delegated administrative budgets

The Estimates Volume and the Appropriation Accounts should contain notes giving information for each Vote on the amount of any carry forward included in the Estimate on the following lines:

"As agreed with the Department of Finance under the delegated administrative budget scheme, a carryover of £xxx is (was) included in the Estimate for 1992 (i.e. the subsequent year)."

5. I am to request that the instructions contained in this Circular should be put into effect starting with the preparation of the Appropriation Accounts for 1992.

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P J Moore
Assistant Secretary

Appendix 1

Office of the Revenue Commissioners Vote 9
See also Report of Comptroller and Auditor General

Account of the sum expended, in the year ended 31st December 1989 compared with the sum granted and of the sum which may be applied as appropriations-in-aid in addition thereto, for the salaries and expenses of the Office of the Revenue Commissioners, including certain other services administered by that office.

Service	Estimate provision	Outturn	Outturn compared with estimates Less/(more) than provided
	£000	£000	£000
A1:- Salaries, wages and allowances	83,200	82,351	849
A2:- Consultancy Services	700	131	569
B1:- Travelling and Incidental Expenses	5,621	5,006	615
B2:- Office machinery and other office supplies	7,645	7,362	283
B3:- Office Premises Expenses	2,912	2,871	41
C:- Postal and Telecommunications Services	8,650	7,669	981
D:- Machinery and Equipment for Security Printing and Stamping	340	341	(1)
E:- Motor Vehicles	690	658	32
F:- Law Charges, Fees and Rewards	2,088	2,079	9
G:- Compensation and Losses	1	156	(155)
H:- Subscription to International Organisations	12	12	0
Gross Total	111,859	108,636	Surplus of gross estimate over expenditure 3,223
Deduct I – Appropriations in Aid	15,587	15,336	Deficiency in Appropriation in Aid realised 251
Net Total	96,272	93,300	Total Surplus to be surrendered 2,972
ACTUAL SURPLUS TO BE SURRENDERED:-			£2,972,961

Appendix 2Details of Extra Remuneration

	Total amt Paid	Total no. of recipients	Recipients of £5,000 or more	Max individual payment of £5,000 or more
Higher, special or additional duties	£ 30,000	120	4	£ 5,750
Overtime and Extra Attendance	390,000	400	29	8,500
Shift and Roster Allowances	38,000	20	2	5,200
Miscellaneous	2,000	10	-	-
Total extra remuneration	460,000	550	35	8,500

Note:

This is a sample tabular statement to indicate what is required under paragraph 3 (iii) of Circular 18/92. The figures shown in the statement are solely for illustrative purposes.