

Ref: F4/1/96

21 February 1996

Circular 4/96: Revised procedures for Exchequer Extra Receipts

A Dhuine Uasail

1. I am directed by the Minister for Finance to outline revised procedures for the lodgement of Exchequer Extra Receipts.

2. **Exchequer Extra Receipts** (EERs) are defined as¹

"Receipts which the Department of Finance directs must be credited directly to the Exchequer and cannot be retained by Departments for their own use. Large Receipts which have no direct connection with the Vote expenditure and 'windfall' receipts are brought to account in this way. They include such items as

- *proceeds on important sales of property*
- *receipts on foot of surplus income or profits of State companies*
- *interest, dividends or capital repayments*
- *compensation."*

3. In practice, EERs may be classified into two types: (a) those remitted regularly, and (b) the irregular 'windfall' type.

(a) Those **remitted regularly** include:

OPW:	Sale of properties
Justice:	Fees, for Nationality & Citizenship Certificates
Courts:	Court fees, Court percentages
Land Registry/ Registry of Deeds:	Fees
Agriculture Food & Forestry:	Agricultural levies
Enterprise & Employment:	Companies' Registration fees
Foreign Affairs:	Passport, Visa & Consular Fees
Any Office:	Conscience money.

(b) The '**windfall**' variety very often require a specific direction from the Department of Finance (usually Public Expenditure Division) that the item be lodged as an EER. If there is any doubt on how a particular receipt is to be treated, a specific direction should be sought from the Department of Finance.

4. The revised procedures for, the lodgement of EERs are as follows:

- o Exchequer Section will acknowledge all EERs; **Departments and Offices should nominate an addressee for these acknowledgements and ensure that they are regularly reconciled with the original payments.**

TO: ALL ACCOUNTING OFFICERS

¹ Public Financial Procedures: An Outline. Para 3.17

- **Dublin-based offices:**
All payable orders in respect of EERs should be hand-delivered to Exchequer Section², Department of Finance, Setanta Centre, Nassau Street, Dublin 2 in preference to being sent through the post. [If the postal option is necessary, the address to be used is "Exchequer Section, Department of Finance, Upper Merrion Street, Dublin 2".] **The payable order should be accompanied by appropriate documentation to identify the nature of the lodgement. At the same time, a copy of this documentation should be sent, separately to, the Estimates Office³.** Separate arrangements will apply to those offices which send in EERs on a regular basis.
- **Offices outside Dublin:**
EERs should be transferred by Bank Giro to the PMG's Sundry **Moneys Deposit Account at the Central Bank** in preference to being sent by post; the **requisite documentation should be sent to Exchequer Section as well as to the Estimates Office.**
- If payment of an EER is delayed for more than a week after the issue of a direction by the Department of Finance, **the Department or Office involved should notify the Estimates Office of the likely date of transfer.**

5. Best practice in relation to the transmission of Payable Orders generally

I am also directed to bring to the attention of Departments and Offices the following best practices in relation to the general transmission of payable orders between Government offices.

** Estimates Office, Department of Finance, Upper Merrion Street, Dublin 2. Phone. (01) 6045681, (01)6045682. GTN 7109, extensions 5681, 5682.Pax: (01) 6785272.

- Payable orders to other Government Departments or Offices should use an appropriate format for the payee's name, for example, "The Accountant";
- There should always be a letter, issued separately or otherwise, notifying the relevant Department or Office of the purpose of the payable order;
- Acknowledgements should be issued as a matter of course in respect of receipts from other Government Departments and Offices; and
- Such acknowledgements should be used for the purposes of reconciliation by the office that issued the payable order.

Mise le meas

Phelim Molloy
Assistant Secretary

² Exchequer Section, Department of Finance, Setanta Centre, Nassau Street, Dublin 2. Phone:01 – 604 5243, 01 – 604 5242, 01 – 604 5241. GTN 7109, extensions 5243, 5242, 5241. FAX: 01 – 679 1745.

³ Estimates Office, Department of Finance, Upper Merrion Street, Dublin 2. Phone: 01 – 604 5681, 01 – 604 5682. GTN 7109, extensions 5681, 5682. Fax: 01 – 678 5272.