I am directed by the Minister for Finance to refer to the Notes to the Appropriation Accounts on variations between grant and outturn, extra remuneration, interest payments, losses, write-offs, special payments and other matters. This circular is to revise the threshold amounts set out in paragraph 3 of Circular 18/92.

“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 not be required unless:
(1) the variation exceeds €100,000 and
(2) 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 25%.

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 €10,000 or more and, if so, the total number of recipients (including those receiving less than €10,000). 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 €10,000);

(3) the number of individual payments of €10,000 or more;

(4) the maximum individual payments of €10,000 or more.

The required information should be given by means of a tabular
statement on the lines of that set out in Appendix 1.

(iv) Notes on interest payments should be supplied where an individual
payment or the total of individual interest payments is €10,000 or
greater.

Similarly a note should be provided for any loss, write-off or special
payment in excess of €10,000. Payments or write-offs under €10,000
should be noted 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.

(v) Notes on items other than those relating to variations from grant, extra
remuneration, interest payments, losses, write-offs or to special
payments should not generally be required in cases in which an
individual item, or a category of items taken together, involves less
than €50,000 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.”

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
2008.

Mise le meas

To/All Departments etc

Carmel Keane
Head of Finance Directorate
Details of Extra Remuneration

<table>
<thead>
<tr>
<th></th>
<th>Total amt Paid</th>
<th>Total no. of recipients</th>
<th>Recipients of €10,000 or more</th>
<th>Max individual payment of €10,000 or more</th>
</tr>
</thead>
<tbody>
<tr>
<td>Higher, special or additional duties</td>
<td>€60,000</td>
<td>120</td>
<td>4</td>
<td>€12,750</td>
</tr>
<tr>
<td>Overtime and Extra Attendance</td>
<td>510,000</td>
<td>400</td>
<td>29</td>
<td>11,300</td>
</tr>
<tr>
<td>Shift and Roster Allowances</td>
<td>42,000</td>
<td>20</td>
<td>2</td>
<td>15,100</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>4,700</td>
<td>10</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total extra remuneration</td>
<td>616,700</td>
<td>550</td>
<td>35</td>
<td>12,700</td>
</tr>
</tbody>
</table>

Note:
This is a sample tabular statement to indicate what is required. The figures shown in the statement are solely for illustrative purposes.