

F7/11/08

13 November 2008

Circular – 23/08: Information in the Appropriation Accounts and Estimates

A Dhuine Uasail

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.

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To/All Departments etc

Carmel Keane
Head of Finance Directorate

Appendix 1**Details of Extra Remuneration**

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

Note:

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