

Type of Document	Circular number	Title	Date of Issue	Summary
Circular	1/11	Revised Instructions for Preparing Material for Inclusion in Minutes of the Minister for Finance on Reports of the Committee of Public Accounts (PAC)	03-Mar-11	Revised Instructions for preparing material for Minutes of the Minister
Circular	17/10	Requirements for Grants and Grants-in-Aid	22-Dec-10	Revised requirements for Grants and grants-in-aid
Circular	02/10	Revised Presentation Format of the Appropriation Accounts	15-Jan-10	Revised presentation format of Appropriation Accounts for 2009 and subsequent years
Circular	28/08	Revised procedures for Exchequer Extra Receipts	28-Nov-08	definition of EER's and revised procedures for lodging EER's
Circular	27/08	Issues of Moneys under Grants-in-Aid and Cash Management Practice	28-Nov-08	Rules governing designation and application of subheads as Grants-in-Aid
Circular	26/08	Payments (Matured Liabilities)	25-Nov-08	provides information on revised procedures dealing with payments
Circular	25/08	Public Financial Procedures – Suspense Accounts and Agency Services	24-Nov-08	the importance of ensuring that the essential features and procedures of financial management are complied with
Circular	23/08	Information in the Appropriation Accounts and Estimates	13-Nov-08	Sets out instructions in regard to information required in the Appro Accounts and Estimates Format notes and changes to appropriation accounts
Circular	31/07	Attendance of Civil Servants in Court as Witnesses	06-Sep-07	Arrangements for Civil Servants required to attend Court as witnesses
Circular	29/07	Public Financial Procedures - Suspense Accounts and Agency Services	27-Jul-07	procedures of financial management contained in Public Financial Procedures should be complied with
Circular	13/07	Revised Instructions for Preparing Material for Inclusion in Minutes of the Minister for Finance on Reports of the Committee of Public Accounts (PAC)	05-Feb-07	Revised Instructions for preparing material for Minutes of the Minister
Circular	04/07	Accounting for Public Private Partnership (PPP) Projects in the 2007 and subsequent years' Appropriation Accounts	02-Apr-07	Instructions to Departments and Offices on how to deal with PPP projects on Appropriation Accounts
Circular	19/06	Instructions for Preparing Material for Inclusion in Minutes of the Minister for Finance on Reports of the Committee of Public Accounts (PAC)	30-Sep-06	Instructions for preparing material for Minutes of the Minister
Circular	29/05	Treatment of Superannuation Payments	26-Sep-05	new procedure regarding the procedure for and recognising when a superannuation payment has been made
Circular	28/05	Minute of the Minister for Finance in response to the Report of the Committee of Public Accounts into the Residential Institutions Redress Scheme	11-Oct-05	Review of Department of Finance accounting procedures in relation to Contingent Liabilities
Circular	11/05	Minute of the Minister for Finance in response to the First and Second Interim Reports of the Committee of Public Accounts on the Appropriation Accounts 2003 [Excess Votes incurred on the Votes of the Civil Service Commission and the Office of the Ombudsman]	01-Apr-05	Guidelines to Depts & Offices during installation of new accounting packages and other significant changes
Circular	28/04	Implementation of Deferred Surrender of unspent capital under Multi-Annual Capital Envelopes	13-Oct-04	Provisions to carryover unspent capital amounts from one accounting period to the next
Circular	24/04	Minute of the Minister for Finance in response to the First Interim Report of the Committee of Public Accounts on the Report of the Comptroller & Auditor General and Appropriation Accounts, 2002: Chapter 9.1 - The Exhibition and Show Centre at PuncHESTOWN	02-Nov-04	Finance's 1994 Guidelines for the Appraisal and Management of Capital Expenditure
Circular	02/04	Increase in the Value Threshold for Inclusion of Assets in Asset Registers	07-Jan-04	Increase in threshold regarding the compilation of Assets Register
Circular	30/03	Depreciation and Disposal of PC's and other computer hardware.	late 2003	updating circular 18/97 re depreciation on IT hardware

Circular	56/01	Remittance of Euro and Foreign Currency Cheques to the Exchequer	17-Dec-01	
Circular	45/01	Conversion of Ir £ to Euro amounts for Tax Clearance purposes	mid 2001	
Circular	34/01	Financial Management and Control Procedures for the European Regional Development Fund (ERDF)2000-2006	27-Jul-01	Provides procedures for financial control of ERDF
Circular	5/99	Timely Laying before the Houses of the Oireachtas of the Accounts of Bodies audited by the C&AG	09-Mar-99	Guidance on time limits for laying accounts audited by The Comptroller and Auditor-General before the Oireachtas
Circular	23/98	Financial Management and control Procedures for the European Regional Development Fund (ERDF)	22-Dec-98	provides procedures for managing and controlling finances of projects co-funded by the ERDF
Circular	13/98	Laying before the Houses of the Oireachtas of Accounts/Financial Statements of Bodies under the aegis of Departments	08-Jul-98	Requirement to lay Accounts/Financial Statements of bodies under aegis of Departments before the Houses of the Oireachtas
Circular	30/97	Prompt Payment of Accounts Act, 1997	29-Jul-97	provides the principle statutory provisions and an outline of relevant arrangements
Circular	18/97	Treatment of I.T. Assets in Asset Registers and related issues	11-Apr-97	supplement to circular 31/95 on valuation of I.T. Assets
Circular	16/97	New Delegation Arrangements for IT-related Expenditure (including Office Machinery)	27-Mar-97	provides procedures for delegation arrangements for IT-related expenditure
Circular	7/97	Issues of Moneys under Grants-in-Aid and Cash Management Practice	14-Feb-97	Rules governing designation and application of subheads as Grants-in-Aid
Circular	19/96	Appropriation Accounts requirements for 1996 and related issues	01-Oct-96	Guidance notes on the preparation of the 1996 Appropriation Accounts
Circular	14/96	Valuation of lands and Buildings for purposes of the Appropriation Accounts	29-Aug-96	Guidance on valuation of assets for purposes of the 1995 Statement of Assets and an asset register
Circular	7/96	Statutory Provision for New Services	28-Feb-96	provides procedures for introducing new services
Circular	4/96	Revised Procedures for Extra Exchequer Receipts	21-Feb-96	definition of EER's and revised procedures for lodging EER's
Circular	1/96	Appropriation Accounts requirements for 1995 and related issues	19-Jan-96	Guidance notes on the preparation of the 1995 Appropriation Accounts
Circular	32/95	Payments (Matured Liabilities)	24-Nov-95	provides information on revised procedures dealing with payments
Circular	31/95	Software Valuation for Purposes of 1995 Appropriation Accounts	20-Nov-95	guidelines to be applied when valuing software for the purposes of the 1995 Appro Accounts
Circular	29/95	Revised Vote Accounting Arrangements regarding Payments to Retired Civil Servants re-employed/re-engaged by Departments Offices	31-Oct-95	
Circular	26/95	Remittance of Foreign Currency Receipts to the Exchequer	12-Sep-95	guidelines for small value foreign currency receipts
Circular	1/95	Appropriation Accounts and Asset Registers	09-Jan-95	provides details of the additional information required in the preparation of the Appropriation Accounts from 1994 onwards
Circular	6/94	Terms of Reference of the Committee of Public Accounts	14-Mar-94	revised terms of reference of the Committee of Public Accounts
Circular	21/93	Comptroller and Auditor General (Amendment) Act 1993	23-Nov-93	Principal statutory changes brought on by the C&AG Act 1993. terms of reference of the PAC. Preparations for the new arrangements. PFPs Queries
Circular	18/92	Information in the Appropriation Accounts and Estimates	21-Sep-92	Sets out instructions in regard to information required in the Appro Accounts and Estimates Format notes and changes to appropriation accounts

Circular	13/92	Internal Audit Standards	23-Apr-92	Booklet Internal Audit Standards available from Government Publications
Circular	3/87	Furniture and Fitting-Out Costs	04-Aug-87	procedures on furniture and fitting-out costs
Circular	4/84	Letters of Comfort	25-May-84	Abolition of letters of comfort
Circular	3/84	Prompt collection of debts and remittance of receipts to the Exchequer	23-May-84	details on the need for prompt collection of debts and remittance to the Exchequer
Circular	1/79	Extra remuneration notes to Appropriation Accounts	05-Jan-79	
Circular	2/79	Appropriation Accounts	16-Mar-79	deadline for preparation and submission of Appropriation Accounts
Circular	1/77	Referring of certain Draft Legislation to the Comptroller and Auditor General	11-Mar-77	
Circular	2/76	Government Accounting	15-Nov-76	distribution of booklet outlining financial procedures
Circular	2/75	Extension of the PAYE system to employees not already within that scheme	10-Dec-75	all employees to be brought into PAYE scheme
Circular	29/73	Travelling and subsistence expenses payable by the European Communities in respect of attendance at meetings under their auspices	20-Jun-73	travel and subsistence expenses should be made from departmental vote
Circular	13/72	Staff Units for Planning, Finance, Organisation and Personnel	12-Dec-72	guidelines for setting up staff units
Circular	2/72	Grants-in-Aid	22-Feb-72	new directions for Grants-in-Aid expenditure
Circular	47/71	Transfer of Exchequer Account to Central Bank of Ireland	23-Dec-71	Transfer of Exchequer Account from Bank of Ireland to Central Bank of Ireland
Circular	12/66	Referring of certain Draft Legislation to the Comptroller and Auditor General	03-May-66	observations of Comptroller and Audit General should be sought on any draft legislation which contains reference to the C & AG
Circular	22/63	Services rendered by Department of Posts and Telegraphs	21-Oct-63	payments in cash should be made for all services rendered by Dept. of Post & Telegraphs
Circular	21/57	Voluntary Health Insurance	31-Oct-57	VHI group subscriber scheme
Circular	2/57	Deductions from Pay in respect of Life Assurance Policies	10-Jan-57	deduction of life assurance premiums from pay extended to unestablished civil servants
Circular	24/50	Estimates 1951/52	02-Nov-50	estimate forms for year ending 31/03/52
Circular	28/48	Negotiations and discussions with Foreign Governments, International Congresses, Conferences, Associations, Journals ect.	21-Dec-48	procedure to be followed in connection with negotiations and discussions with foreign governments, international conferences etc.
Circular	18/44	Public Accounts at Banks	10-May-44	directions to banks as to the manner of operating public accounts
Circular	27/35	Public Accounts at Bank of Ireland: Specimen Signatures, ect.	11-Nov-35	Provision of duplicate set of specimen
Circular	9/43	Checking of Insurance Cards - Office Procedure, etc.	29-Apr-43	review of systems for checking of insurance cards
Circular	4/32	Insurance Stamps	05-Mar-32	need of systematic checking of cards
Circular	34/29	Procedure in cases of fraud or theft by officials	22-Aug-29	Procedure to be followed where an official has committed a criminal offence
Circular	32/94	Accounting for certain Recoupable Expenditure	13-Dec-94	arrangements for preparation of the 1995 Revised Estimates Volume regarding recoupable expenditure
Circular	1/84	Guidelines for civil servants appearing before or providing information to Oireachtas Committees	24-Feb-84	Guidelines for civil servants appearing before or providing information to Oireachtas Committees

Circular	22/57	Inter-Departmental Committee on the Accounting System	29-Sep-57	appointment of Inter-Departmental Committee to consider modifications of the present accounting system
Confidential Circular	6/75	Extra remuneration notes to Appropriation Accounts	13-Nov-75	Limit for noting extra remuneration raised from £100 to £200
Confidential Circular	3/01	Payment of expenses and other miscellaneous payments	26-Jun-01	prompt payment of expenses & arrears to staff
Confidential Circular	1/99	Prompt Collection of Debts, Remittance of Receipts to the Exchequer and Related Matters	03-Mar-99	supplement to circular 3/84 on prompt collection of debts. Remittance of receipts to the Exchequer
Confidential Circular	2/96	Minute of the Minister for Finance in response to the Final Report of the Committee of Public Accounts on the Appropriation Accounts 1993	13-May-96	Information and guidelines on Irish Thoroughbred Marketing, Computer Control Systems, Shannon Task Force, Contract for the provision of Financial Services
Confidential Circular	1/94	Estimates of Expenditure 1995 and Forecast 1996	15-Jun-94	Request for Departments to furnish detailed estimates for non-capital supply services and the Public Capital Programme for 1995
Confidential Circular	1/94	Revised procedures governing the functions of Departments in relation to maintenance, fitting out and refurbishment works and the purchase and supply of furniture	05-Jan-94	revised guidelines in relation to maintenance and refurbishment
Confidential Circular	2/90	Finance Sanction	10-Mar-90	details on the need to seek and obtain sanction from the Department of Finance for all Departmental expenditure
Confidential Circular	1/90	Prompt remittance of foreign currency receipts to Exchequer	13-Feb-90	procedure for the transmission of foreign currency receipts
Confidential Circular	3/89	Prompt remittance of receipts to Exchequer - foreign currency	27-Jul-89	urgent conversion of foreign currency received in Depts/Offices
Confidential Circular	5/88	Transfer to Departments/Offices of responsibility for maintenance work carried out at present by contract by the office of Public Works	09-Dec-88	new procedures for transfer to Departments responsibility for maintenance
Confidential Circular	2/86	Grants-in-Aid	27-Aug-86	
Confidential Circular	1/85	Official Entertainment	22-Feb-85	guidelines on costs and limits of official entertainment
Confidential Circular	1/76	Minute on Report of the Committee of Public Accounts	20-Feb-76	importance of compliance with parliamentary requirements relating to control of public moneys
Confidential Circular	10/50	Ex-gratia payments in respect of loss of or damage to Civil Servants' personal property	08-Jun-50	Depts to deal with claims made by Civil Servants in respect of loss or damage to their personal property
Confidential Circular	5/75	Minute on report of the Committee of Public Accounts	01-Jul-75	
Confidential Circular	3/75	Appropriation Accounts	13-Mar-75	revised statutory timetable for preparation of accounts
Confidential Circular	5/74	Accounts of Government Department	31-Oct-74	change of financial year to calendar year basis
Confidential Circular	2/74	Grants-in-Aid	10-Apr-74	additional instructions regarding the rules governing expenditure of public funds by way of grants-in-aid
Confidential Circular	14/67	Extra remuneration notes to Appropriation Accounts	29-Sep-67	payments of extra remuneration to individual officers raised to £100 for noting in Appropriation Accounts
Confidential Circular	13/63	Appropriation Accounts 1960/61, 1961/1962 Report of Committee of Public Accounts	01-Oct-63	Accounting Officers requested to ensure that Explanatory Notes to Appropriation Accounts are adequate
Confidential Circular	7/60	Temporary Commissions and Special Inquiries	31-Mar-60	instructions for the guidance of temporary commissions and special inquiries

Confidential Circular	14/59	Cheques Act 1959	26-Nov-59	Notice issued by the Irish Banks' Standing Committee in regard to the endorsement of cheques
Confidential Circular	10/59	Expenses of Ministers and Parliamentary Secretaries travelling within or outside the State	06-Aug-59	procedure to be followed in connection with negotiations and discussions with foreign governments, international conferences etc.
Confidential Circular	11/57	Appropriation Accounts	31-Jul-57	approval of recommendations made by Committee of Accountants
Confidential Circular	1/55	Appropriation Accounts 1951-52 Report of Committee of Public Accounts	02-Mar-55	
Confidential Circular	15/50	Accounts of Votes, Funds, etc. in books of Paymaster-General	21-Jul-50	selection of signatories for public bank accounts and books for the PMG
Confidential Circular	12/49	Delegation of Establishment Functions	26-Oct-49	further delegation of establishment functions to departments
Confidential Circular	12/48	Delegation of Establishment Functions	26-Apr-48	Consideration of further delegation
DPS Circular Letter	6/75	Insurance of Ministers, Parliamentary Secretaries, Ceann Comhairle, Leas-Cheann Comhairle, Attorney General, and Deputies and Senators travelling abroad	04-Jun-75	revised arrangements for insurance travelling abroad