

**Reference No:** E109/7/39; **Date:** 15/03/55

**Circular 2/1955:- Refund of gratuities by widows and officers retired on ground of ill-health who are reinstated.**

A Dhuine Uasail,

1. I am directed by the Minister for Finance to refer to paragraph 3(5) of Circular 20/51 which states that widows reinstated in the Civil Service must refund any marriage gratuity if their pre-marriage service is to reckon for pension on eventual retirement.
2. The Minister has reviewed this question in the light of representations made by the Staff Side of the General Council and having regard to the enactment of the Superannuation Act, 1954, which enables established serving women civil servants who comply with the prescribed conditions to become eligible for lump sum plus pension on retirement and applies such superannuation terms automatically to women newly appointed to established posts on or after the 13th April, 1954.
3. It has been decided that where a reinstated widow qualifies for the new superannuation terms (which will apply automatically to widows reinstated on or after 13th April, 1954) the marriage gratuity (unless already repaid) will be recovered by deduction from the lump sum payable on eventual retirement (or the death gratuity if the officer dies whilst still in the service). Gratuities already repaid will not be refunded.
4. Refunds of marriage gratuities by reinstated widows to whom the new superannuation terms are not being applied must be made within a period of six years from 1st April, 1955, i.e. refunds will not be accepted after 31st March, 1961. The amount must be refunded in one sum. Accounting difficulties preclude an arrangement whereby repayment of gratuities might be accepted by instalments and an officer should make her own arrangements to collect the amount to be refunded.
5. Established officers who were retired on grounds of ill-health with insufficient service to qualify for a pension and were later reinstated will in general, subject to recovery of any gratuity paid on such retirement, be allowed reckon for pension purposes on eventual retirement the pensionable service which preceded the first retirement. Recovery of the gratuity will be effected from the lump sum payable on eventual retirement or from the death gratuity, as the case may be, where the officer concerned is a woman accepted for the purposes of the Superannuation Act, 1954, or a man. Women who do not opt for or are not accepted for purposes of the Act will have to refund the gratuity to obtain credit for pre-retirement service and the procedure indicated in paragraph 4 will apply to such refunds.
6. Refunded gratuities should be brought to account as Exchequer Extra receipts through the Vote for Superannuation and Retired Allowances.
7. The contents of this Circular should be brought to the notice of each officer affected.

Mise, le meas,  
L.M. Fitzgerald